

# CORPORATE GOVERNANCE REPORT

**STOCK CODE** : 0339  
**COMPANY NAME** : CBH Engineering Holding Berhad  
**FINANCIAL YEAR** : December 31, 2025

## OUTLINE:

### **SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE**

*Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.*

### **SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PURSUANT CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA**

*Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.*

## SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

*Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.*

### Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

### Practice 1.1

The board should set the company's strategic aims, ensure that the necessary resources are in place for the company to meet its objectives and review management performance. The board should set the company's values and standards, and ensure that its obligations to its shareholders and other stakeholders are understood and met.

<b>Application</b>	: Applied
<b>Explanation on application of the practice</b>	<p>The Board of Directors ("<b>Board</b>") of CBH Engineering Holding Berhad ("<b>CBHB Group</b>" or "<b>the Company</b>") is collectively responsible for the leadership, oversight, and securing the long-term success of CBHB Group and its subsidiary ("<b>Group</b>"). The responsibility entails guiding the Group towards generating sustainable value for its stakeholders while upholding rigorous governance standards. The Board members are expected to demonstrate exemplary stewardship, professionalism, and alignment with the Group's principles, all while fulfilling their fiduciary obligations.</p> <p>Additionally, the Board is responsible for overseeing that the Management maintains a robust governance system and internal controls. This is to ensure operations are carried out effectively and efficiently, maintain internal control standards, and comply with all relevant laws and regulations.</p> <p>To this end, the Board has established the Group's vision, mission and core values by taking into consideration the interests of shareholders and other stakeholders. The vision, mission and core values of the Group are detailed in clause 2 of the Board Charter of the Company.</p> <p>The Board assumes, among others the following responsibilities: -</p> <ul style="list-style-type: none"><li>• adopting and reviewing a strategic plan, as developed by the Management, taking into account the sustainability and long-term value creation of the Business and strategic, with attention given to the economic, environmental, social considerations underpin sustainability and governance aspects of the Business;</li><li>• setting and taking responsibility of the Group's sustainability policy to oversee, together with the Management, to meet the Group's sustainability goals to maintain the confidence of stakeholders</li></ul>

- reviewing, challenging, and deciding on the Management’s proposals on matters for the Group including, but not limited to corporate strategy business plan and budget, and monitor the implementation by the Management;
- supervising and overseeing the conduct of the Business, including assessing and monitoring the performance of the Management to determine whether the business is properly managed;
- identifying and assessing the principal business risks faced by the Group and ensuring the implementation of appropriate internal controls and mitigating measures to manage such risks;
- setting the risk appetite within which the Board expects the Management to operate and ensure that there is an appropriate annual review and periodic testing of the Group’s internal control and risk management framework. The framework adopted by the internal auditors of the Group will be based on an internationally recognised risk management framework;
- adopting a succession planning policy of the Board and the Senior Management and regularly reviewing the succession plan of the Group, including appointing, training, compensating and where appropriate, to provide for the orderly succession of Senior Management;
- setting corporate values and promoting, together with the Management, good governance culture within the Group which reinforces the accountability, transparency, integrity, and professional behaviour and ensuring that its obligations to shareholders and other stakeholders are met; and
- ensuring that governance in the Group is implemented holistically through a group governance framework and overseeing the Group’s adherence to the Group’s policies as well as formalising ethical standards of conduct through a Code.

Details of the roles and responsibilities of the Board are outlined in Clause 4.6 of the Board Charter, which is made available on the Company’s website at <https://cbh.com.my/corporate-governance.php> and is subject to periodic review.

	<p>The Board has also delegated day-to-day management of the Group to the Executive Directors and the Management. For the effective function of the Board, the Board has also delegated specific responsibilities to the following Board Committees within their respective Terms of Reference (“<b>TOR</b>”): -</p> <ul style="list-style-type: none"> <li>• Audit Committee (“<b>AC</b>”);</li> <li>• Nominating Committee (“<b>NC</b>”);</li> <li>• Remuneration Committee (“<b>RC</b>”); and</li> <li>• Sustainability and Risk Management Committee (“<b>SRMC</b>”).</li> </ul> <p>The TOR of the abovementioned Board Committees were approved by the Board on 17 May 2024. The Board Committees will report to the Board on matters deliberated and their recommendations thereon. The ultimate responsibility for the final decision on all matters, however, lies with the Board.</p> <p>In discharging its fiduciary duties and leadership functions, the Board is guided by the Board Charter, which sets out the principles and guidelines to be applied by the Board. The Board has also established a Code of Conduct and Ethics which serves as a guide for the Directors and employees of the Group in conducting their daily activities. The Code of Conduct and Ethics is incorporated into the Board Charter of the Company. The Board Charter was approved by the Board on 5 June 2024.</p> <p>The Board Charter and TOR of the respective committees are available on the Company’s website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>
<b>Explanation for departure</b> :	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
<b>Measure</b> :	
<b>Timeframe</b> :	

### Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

### Practice 1.2

A Chairman of the board who is responsible for instilling good corporate governance practices, leadership and effectiveness of the board is appointed.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board is led by Ms. Lim Bee Hua, an Independent Non-Executive Chairwoman, whose profile is set out in the Board of Directors' Profile of the Annual Report 2025.</p> <p>As Chairwoman, Ms. Lim Bee Hua is responsible for providing leadership to the Board, while instilling good governance practices, overseeing the conduct of the Board, and ensuring the Board's overall effectiveness. She acts independently in the best interest of the Company, leads the Board and represents the Board in engagements with shareholders and other stakeholders.</p> <p>The Chairwoman also plays an active role in the Board meetings by facilitating constructive discussions, encouraging active participation from all Directors, and ensuring that Directors are given the opportunity to contribute their views on matters deliberated by the Board. She also ensures all matters tabled are appropriately addressed, promoting the efficient and effective conduct of meetings.</p> <p>The full roles and responsibilities of the Chairwoman are clearly defined in Clause 6 of the Board Charter, which is available on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

### Practice 1.3

The positions of Chairman and CEO are held by different individuals.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The positions of Independent Non-Executive Chairwoman and the Managing Director (“MD”) are held by two (2) different individuals, namely Ms. Lim Bee Hua and Ir. Cheah Boon Hwa respectively.</p> <p>The Board Charter clearly established the respective roles and responsibilities of the Independent Non-Executive Chairwoman and the MD to ensure a balance of power and authority and to promote accountability within the Board, such that no one individual has unfettered decision-making powers.</p> <p>The Independent Non-Executive Chairwoman assumes a leadership role in the Board and represents the Board to shareholders and other stakeholders. She is responsible for instilling good corporate governance practices, and ensuring the leadership and effectiveness of the Board as a whole by focusing on strategy, corporate governance and compliance affairs.</p> <p>On the other hand, Ir. Cheah Boon Hwa, as the MD, primary objective is to seek to achieve the ongoing success of the Group through being responsible for all aspects of the management and development of the Group. The Board has delegated its responsibilities for the day-to-day management of the Group's operations and business, as well as the implementation of the Board's policies and decisions to the MD, Executive Director (“ED”) and Key Senior Management of the Company. Ir. Cheah Boon Hwa, as the MD of the Company assumes the executive role entrusted by the Board and responsible for implementing the Group's overall strategic plans, policies and decisions in the Group's day-to-day business operations and management of resources.</p> <p>The full details of the roles and responsibilities of the Independent Non-Executive Chairwoman and the MD are clearly set out in the Board Charter which is available at the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	

<b>Timeframe</b>	:		
------------------	---	--	--

### Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

### Practice 1.4

The Chairman of the board should not be a member of the Audit Committee, Nomination Committee or Remuneration Committee

<i>Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.</i>	
<b>Application</b> :	Applied
<b>Explanation on application of the practice</b> :	<p>The Chairwoman of the Board, Ms. Lim Bee Hua, does not serve as a member of the AC, NC and RC of the Company, nor does she participate in any of these Board Committees' meetings.</p> <p>By not being involved in these Board Committees, the Chairwoman is able to avoid any potential conflicts of interest or the risk of self-review, which could compromise her impartiality.</p> <p>This approach enables the Chairwoman to maintain a neutral perspective when considering the observations, recommendations and reports presented by the Board Committees. It further strengthens the integrity of the Board's decision-making process, allowing the Chairwoman to provide objective leadership while upholding the principles of good corporate governance.</p>
<b>Explanation for departure</b> :	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
<b>Measure</b> :	
<b>Timeframe</b> :	

**Intended Outcome**

Every company is headed by a board, which assumes responsibility for the company’s leadership and is collectively responsible for meeting the objectives and goals of the company.

**Practice 1.5**

The board is supported by a suitably qualified and competent Company Secretary to provide sound governance advice, ensure adherence to rules and procedures, and advocate adoption of corporate governance best practices.

<p><b>Application</b></p>	<p>: Applied</p>
<p><b>Explanation on application of the practice</b></p>	<p>: The Board is supported by two (2) well-qualified and competent Company Secretaries, namely Ms. Teo Soon Mei (“<b>Ms. Teo</b>”) and Ms. Lim Jia Huey (“<b>Ms. Lim</b>”), both duly qualified under Section 235(2)(a) of the Companies Act 2016 (“<b>the Act</b>”)</p> <p>Ms. Teo is a Fellow Member of the Malaysian Institute of Chartered Secretaries and Administrators (“<b>MAICSA</b>”) (Chartered Secretary and Chartered Governance Professional), an Associate Member of the Institute of Internal Auditors of Malaysia (“<b>IIA</b>”) and holds a Master of Corporate Governance, with over thirty (30) years of corporate secretarial experience. Ms. Lim is a Fellow Member of MAICSA (Chartered Secretary and Chartered Governance Professional) with more than thirteen (13) years of corporate secretarial experience across various industries. Both also serve as Company Secretaries for several other companies listed on Bursa Malaysia Securities Berhad (“<b>Bursa Securities</b>”).</p> <p>The Company Secretaries support the Board and Board Committees by providing advice on corporate governance, administration, compliance matters and meeting procedures, ensuring adherence to the Act, ACE Market Listing Requirements (“<b>Listing Requirements</b>”) of Bursa Securities, other relevant laws and regulations, and the Board’s policies and procedures. They also facilitate the effective functioning of the Board and Board Committee in accordance with their TOR and best practices.</p> <p>To discharge their roles effectively, the Company Secretaries continuously attend professional development programmes, conferences and seminars organised by relevant authorities and professional bodies to stay abreast of regulatory developments and corporate governance best practices. The Board has direct access to the professional advice and services of the Company Secretaries and their team when performing their duties and discharging their responsibilities.</p> <p>During the financial year ended 31 December 2025 (“<b>FYE 2025</b>”), the Board and Board Committees’ meetings were properly convened, and accurate records of proceedings and resolutions were maintained in the statutory records of the Company.</p>

	Overall, the Board is satisfied with the performance, competency, reliability and support rendered by the Company Secretaries and their team to the Board in the discharge of their duties and functions.	
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

### Practice 1.6

Directors receive meeting materials, which are complete and accurate within a reasonable period prior to the meeting. Upon conclusion of the meeting, the minutes are circulated in a timely manner.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>All Board and Board Committees meetings are scheduled in advance and an annual meeting calendar is prepared at the start of each year to allow Directors to manage their schedules and make necessary arrangements to attend the scheduled meetings. The calendar outlines the dates for Board and Board Committee meetings with schedule matters, as well as the annual general meeting (“<b>AGM</b>”).</p> <p>Notices of meetings, together with the meeting papers, are generally furnished to Directors at least five (5) business days in advance of the meeting. This ensures that Directors have sufficient time and information to make informed decision at the meeting.</p> <p>For urgent matters arising between scheduled meetings, decisions of the Board and Board Committees may be made through additional ad-hoc meetings or by written resolutions, supported by the necessary board papers or information to enable informed decisions.</p> <p>The deliberations and decisions of the Board and Board Committees meetings are accurately recorded in the minutes of meetings, which are circulated for review within a reasonable timeframe. The minutes of meetings accurately captured all key deliberations and decisions of the Board and Board Committees, including whether any Director abstains from voting or deliberating on a particular matter. All the records of proceedings and resolutions passed are maintained at the Company's registered office.</p> <p>All Directors have full and unrestricted access to timely information about the Group and may seek independent professional advice at the Company's expense, when deemed necessary to discharge their duties effectively.</p>

<b>Explanation for departure</b>		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>		
<b>Timeframe</b>		

### Intended Outcome

There is demarcation of responsibilities between the board, board committees and management.

There is clarity in the authority of the board, its committees and individual directors.

### Practice 2.1

The board has a board charter which is periodically reviewed and published on the company's website. The board charter clearly identifies–

- the respective roles and responsibilities of the board, board committees, individual directors and management; and
- issues and decisions reserved for the board.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board has adopted a Board Charter that serves as a tool of the Board to provide guidance and clarity to Directors and Management on the roles and responsibilities of the Board and its Board Committees, the duties of Directors in carrying out their stewardship role and in discharging their duties towards the Company and the Board's operating procedures.</p> <p>The Board Charter outlined the roles and responsibilities of the Board, Board Committee and individual Directors as well as the issues and decisions reserved for the Board's consideration and procedure on the access of information.</p> <p>The Board Charter is reviewed and updated periodically to ensure alignment with the Group's policies and procedures, the Board's overall responsibilities as well as changes in legislation or regulations.</p> <p>The Board Charter is available on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

The board is committed to promoting good business conduct and maintaining a healthy corporate culture that engenders integrity, transparency and fairness.

The board, management, employees and other stakeholders are clear on what is considered acceptable behaviour and practice in the company.

### Practice 3.1

The board establishes a Code of Conduct and Ethics for the company, and together with management implements its policies and procedures, which include managing conflicts of interest, preventing the abuse of power, corruption, insider trading and money laundering.

The Code of Conduct and Ethics is published on the company's website.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>To uphold the highest standards of ethics and governance in business conduct, the Board has adopted a Code of Conduct and Ethics ("<b>the Code</b>") which outlines the ethical standards and expectations for the Board, Management and employees in their business dealings within the Group.</p> <p>The Code is observed by all Directors, management and employees of the Group. The Code provides guidance to uphold professionalism, honesty, and integrity in all interactions, including, but not limited to, managing conflicts of interest, bribery and corruption, money laundering, and insider trading. The Code is available on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p> <p>The Code sets out the standard of ethical behaviour and values expected of Directors and employees at the executive level and above, serving as a guide and reference in the performance of their duties and responsibilities. It also reflects the Company's zero-tolerance stance towards bribery and corruption, outlining the responsibilities of all individuals associated with the Group in adhering to this stance.</p> <p>The Board reviews the Code periodically to ensure that it continues to remain relevant and appropriate.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

The board is committed to promoting good business conduct and maintaining a healthy corporate culture that engenders integrity, transparency and fairness.

The board, management, employees and other stakeholders are clear on what is considered acceptable behaviour and practice in the company.

### Practice 3.2

The board establishes, reviews and together with management implements policies and procedures on whistleblowing.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>To uphold the Group's commitment to ethical conduct and legal compliance, the Board adopted a Whistleblowing Policy on 5 June 2024. The Policy provides an avenue for Directors, employees and external parties to raise concerns about possible improprieties, unethical behaviors, or illegal activities within the Group, without fear of discrimination, retaliation or harassment.</p> <p>This Policy is designed to:</p> <ul style="list-style-type: none"><li>(i) promote and maintain high transparency and accountability in the workplace;</li><li>(ii) promote good corporate governance practices in the workplace;</li><li>(iii) encourage Employees and other relevant stakeholders to report perceived unethical or illegal conduct across the Group through a confidential channel without any fear of harassment, intimidation, victimization or reprisals of anyone for raising concerns under this Policy;</li><li>(iv) protect a whistleblower from reprisal as consequence of making a disclosure;</li><li>(v) provide a transparent and confidential process for dealing with concerns;</li><li>(vi) protect the long term reputation of the Group;</li><li>(vii) support the Company and the Group's values; and</li><li>(viii) maintain a healthy working culture and an efficient corporation.</li></ul> <p>In the event if there is a reasonable belief or suspicion of misconduct, malpractice or wrongdoing within the Group, such matter should first be raised and dealt with through the normal reporting lines and procedures within the Group. For any reason, if reporting to Management is not possible or appropriate, the employee or stakeholder (hereinafter referred to as "whistleblower") is encouraged to report directly to the Chairperson of AC through the following channels: -</p>

	<p>(a) by mail in a properly sealed envelope and indicated “Strictly Confidential – To Be Opened by Addressee Only” and addressed to:-: CBH Engineering Sdn Bhd No.12, Jalan Anggerik Vanilla, AD31/AD, Kota Kemuning, 40460 Shah Alam, Selangor</p> <p>Attn: Chairperson of the Audit Committee</p> <p>(b) by email to: <a href="mailto:whistle@cbh.com.my">whistle@cbh.com.my</a></p> <p>Whistleblower who believe they have faced reprisal, including harassment or victimisation as a consequence of their whistle-blowing, are advised to report the whistle-blowing matters to the Chairperson of AC, via email to <a href="mailto:auditcommittee@cbh.com.my">auditcommittee@cbh.com.my</a>.</p> <p>During FYE 2025, the Group did not receive any whistleblowing report.</p> <p>The Board will review and update the Whistleblowing Policy at least once every three (3) years to ensure its effectiveness and consistency with governing legislation and regulatory requirements.</p> <p>The Whistleblowing Policy is available on the Company’s website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>
<p><b>Explanation for departure</b></p>	<p>:</p>
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>	
<p><b>Measure</b></p>	<p>:</p>
<p><b>Timeframe</b></p>	<p>:</p>

## Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

### Practice 4.1

The board together with management takes responsibility for the governance of sustainability in the company including setting the company's sustainability strategies, priorities and targets.

The board takes into account sustainability considerations when exercising its duties including among others the development and implementation of company strategies, business plans, major plans of action and risk management.

Strategic management of material sustainability matters should be driven by senior management.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board acknowledges that sustainable development and management are crucial in determining the Group's strategic and business direction, influencing its operations and practices. By embracing sound sustainability practices, including Environmental, Social and Governance ("ESG") factors embedded in the Group's corporate strategy, the Group aims to realise its Economic, Environmental and Social ("EES") development agenda.</p> <p>The Board, together with the Management, shares responsibility for governing sustainability within the Company. The Board established the sustainability strategy, sets priorities and targets, and provides oversight of corporate sustainability policies and performance, while the Management is responsible for implementing the Company's sustainability approach and ensuring that key targets are achieved.</p> <p>The Board incorporates the assessment of its governance of sustainability issues into the annual performance evaluation of Key Senior Management, recognising that these issues are critical to the Company's overall performance.</p> <p>The Group has established a clear sustainability governance structure to ensure effective oversight and implementation. The Board is ultimately responsible for sustainability strategy and performance. The Sustainability and Risk Management Committee ("SRMC"), a Board Committee, assists the Board in overseeing sustainability-related risk and opportunities, policies, and reporting, grounded in ESG principles.</p> <p>The SRMC oversees principal business risks, significant or material ESG risks, and the implementation of sustainability policies. It ensures that sustainability risks and opportunities are integrated into the Group's overall risk management framework, approves sustainability disclosure statements, and monitors the execution of sustainability strategies and risk management policies.</p>

	<p>Supporting the SRMC is the Group’s Sustainability Working Group (“<b>SWG</b>”) established by the Company, led by Ir. Cheah Boon Hwa, the Managing Director, which identifies key sustainability risks and opportunities, implements mitigation strategies, and provides regular updates to the SRMC and the Board. This structure ensures that sustainability matters are integrated into the Group’s overall governance framework.</p> <p>As part of its sustainability efforts, the Management has undertaken initiatives to:-</p> <ul style="list-style-type: none"> <li>• strengthen the financial performance and deliver sustainable returns to the stakeholders;</li> <li>• mitigate negative environment impacts and conserve the surrounding environment; and</li> <li>• foster a robust, diverse and capable workforce while creating a safe workplace.</li> </ul> <p>The roles and responsibilities of the SRMC are outlined in the TOR of SRMC, which is published on the Company’s website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p> <p>An overview of the Group’s sustainability commitments and management practices is set out in the Sustainability Statement within the Company’s Annual Report 2025.</p>	
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**Intended Outcome**

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

**Practice 4.2**

The board ensures that the company’s sustainability strategies, priorities and targets as well as performance against these targets are communicated to its internal and external stakeholders.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>The Board believes that strong alliances with stakeholders have enabled the Company to grow from strength to strength. Through regular engagement, effective communication, and the solicitation of feedback and opinions, the Board ensures that both internal and external stakeholders are well-informed of the Group’s sustainability strategies, priorities, targets, and performance, while also providing insights that assist in shaping the Company’s sustainability initiatives.</p> <p>The Company has engaged with stakeholders in various ways, both at the business units and group levels, through formal and informal activities. The collective opinions and insights of stakeholders assist the Board in making informed decisions, ensuring that stakeholders’ expectations are aligned with the Company’s sustainability priorities and business strategies.</p> <p>Details of the Company’s stakeholders engagement activities are available in the Sustainability Statement in the Annual Report 2025.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

### Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

### Practice 4.3

The board takes appropriate action to ensure they stay abreast with and understand the sustainability issues relevant to the company and its business, including climate-related risks and opportunities.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board acknowledges the importance of staying updated with the dynamic business environment and latest sustainability landscape. The Board carries out its sustainability practices in accordance with the Sustainability Reporting Guide issued by Bursa Securities.</p> <p>The Board, through the NC, assesses the training programmes attended by each Director during the financial year to ensure they remain abreast of the latest developments in the industry, as well as sustainability issues relevant to the Group. This includes matters relating to climate change, sustainable finance, and the transition towards a sustainable business model.</p> <p>The key training programs attended by each Director during the FYE 2025 are outlined in the Sustainability Statement and the Corporate Governance Overview Statement of the Annual Report 2025.</p> <p>The Company Secretaries regularly update the Board on the changes to the Listing Requirements and/or other regulatory requirements upon receiving circulars from Bursa Securities and/or other relevant regulators. They also provide advice on corporate disclosures and compliance matters.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

### Practice 4.4

Performance evaluations of the board and senior management include a review of the performance of the board and senior management in addressing the company’s material sustainability risks and opportunities.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board and Senior Management are responsible for addressing material sustainability risks and opportunities within the Group.</p> <p>The performance of the Board in addressing the Group’s strategic and business plans, including sustainability-related matters, was evaluated through the annual Board Effectiveness Evaluation for the FYE 2025. The NC had reviewed the overall performance of the Board and Board Committees at its meeting held on 24 February 2025, considering several criteria, including effectiveness in governance, leadership continuity, and sustainability oversight. The evaluation also took into account factors outlined in the Fit and Proper Policy, as well as the Directors’ quality, competence, and integrity, to ensure that the Board maintains an appropriate mix of skills and experience to meet the Group’s business requirements. The assessment covered the following areas: -</p> <ul style="list-style-type: none"> <li>a) Board Composition</li> <li>b) Board Committee Composition</li> <li>c) Effectiveness of the Board and Board Committee</li> <li>d) Board’s Governance of Sustainability</li> </ul> <p>The evaluation promotes accountability, helps identify areas requiring further improvement or intervention, and supports the continuous development of the Board and Senior Management.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**Intended Outcome**

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

**Practice 4.5- Step Up**

The board identifies a designated person within management, to provide dedicated focus to manage sustainability strategically, including the integration of sustainability considerations in the operations of the company.

*Note: The explanation on adoption of this practice should include a brief description of the responsibilities of the designated person and actions or measures undertaken pursuant to the role in the financial year.*

<b>Application</b>	:	Adopted
<b>Explanation on adoption of the practice</b>	:	The Group Managing Director (“GMD”), Ir. Cheah Boon Hwa has been identified as designated person within Management, to provide dedicated focus to manage sustainability strategically, including the integration of sustainability considerations in the operations of the Group. The GMD has been leading the key senior management from various operations towards integration of sustainability into daily operation of the Group.

## Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

### Practice 5.1

The Nomination Committee should ensure that the composition of the board is refreshed periodically. The tenure of each director should be reviewed by the Nomination Committee and annual re-election of a director should be contingent on satisfactory evaluation of the director's performance and contribution to the board.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>Guided by the NC's TOR, the NC oversees the overall composition of the Board in terms of size, a mix of skills, experience and core competencies, as well as the balance between Executive Directors and Independent Non-Executive Directors. The effectiveness of the Board, individual Directors, and the Board's committees is assessed annually, including reviews of Directors' tenure and contributions, which form the basis for the annual re-election of retiring Directors.</p> <p>According to the Company's Constitution, an election of Directors shall take place every year at the AGM where one-third (1/3) of the Directors, or if their number is not three (3) or a multiple of three (3), then number nearest to one third (1/3) shall retire from office once at least in each three (3) years but shall eligible for re-election.</p> <p>In addition, the Company adopted its Fit and Proper Policy to guide the NC and the Board in the appointment and re-election of Directors of the Group. The Directors' Fit and Proper Policy is published on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

## Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

## Practice 5.2

At least half of the board comprises independent directors. For Large Companies, the board comprises a majority independent directors.

<b>Application</b>	:	Applied																
<b>Explanation on application of the practice</b>	:	<p>The current Board consists of seven (7) members, comprising three (3) Executive Directors and four (4) Independent Non-Executive Directors, as set out in the table below:</p> <table border="1"><thead><tr><th>Name</th><th>Designation</th></tr></thead><tbody><tr><td>Lim Bee Hua</td><td>Independent Non-Executive Chairwoman</td></tr><tr><td>Ir. Cheah Boon Hwa</td><td>Managing Director</td></tr><tr><td>Cheah Boon Huat</td><td>Non-Independent Executive Director</td></tr><tr><td>Cheah Min Heng</td><td>Non-Independent Executive Director</td></tr><tr><td>Chin Sin Peng</td><td>Independent Non-Executive Director</td></tr><tr><td>Saw Bee Yee</td><td>Independent Non-Executive Director</td></tr><tr><td>Tan Suat Hoon</td><td>Independent Non-Executive Director</td></tr></tbody></table> <p>The present composition of the Board complies with Rule 15.02 of the Listing Requirements of Bursa Securities and Practice 5.2 of the Malaysian Code on Corporate Governance (“MCCG”) as majority of the Board comprises Independent Directors. All the Independent Directors are satisfied with the independence test under the Listing Requirements of Bursa Securities.</p> <p>The presence of Independent Directors ensures that views, consideration, judgment and discretion exercised by the Board in decision making remain objective and independent whilst assuring the interest of other parties such as minority shareholders are fully addressed and adequately protected as well as being accorded with due consideration.</p> <p>The NC is responsible to assess the independence of the independent directors on annual basis to ensure the independent directors are independent, can exercise objective judgement and able to act in the best interest of the Company, the Group, shareholders and other stakeholders.</p>	Name	Designation	Lim Bee Hua	Independent Non-Executive Chairwoman	Ir. Cheah Boon Hwa	Managing Director	Cheah Boon Huat	Non-Independent Executive Director	Cheah Min Heng	Non-Independent Executive Director	Chin Sin Peng	Independent Non-Executive Director	Saw Bee Yee	Independent Non-Executive Director	Tan Suat Hoon	Independent Non-Executive Director
Name	Designation																	
Lim Bee Hua	Independent Non-Executive Chairwoman																	
Ir. Cheah Boon Hwa	Managing Director																	
Cheah Boon Huat	Non-Independent Executive Director																	
Cheah Min Heng	Non-Independent Executive Director																	
Chin Sin Peng	Independent Non-Executive Director																	
Saw Bee Yee	Independent Non-Executive Director																	
Tan Suat Hoon	Independent Non-Executive Director																	
<b>Explanation for departure</b>	:																	

*Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.*

<b>Measure</b> :		
<b>Timeframe</b> :		

## Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

## Practice 5.3

The tenure of an independent director does not exceed a cumulative term limit of nine years. Upon completion of the nine years, an independent director may continue to serve on the board as a non-independent director.

If the board intends to retain an independent director beyond nine years, it should provide justification and seek annual shareholders' approval through a two-tier voting process.

<b>Application</b>	:	Applied															
<b>Explanation on application of the practice</b>	:	<p>During the FYE 2025, none of the Independent Directors of the Group has served on the Board for more than a cumulative term of nine (9) years. All Independent Non-Executive Directors have been serving as an Independent Director in the Company for less than 3 years, as follows:</p> <table border="1"><thead><tr><th>Directors</th><th>Appointment Date</th><th>1-3 Years</th></tr></thead><tbody><tr><td>Lim Bee Hua</td><td>17/5/2024</td><td>✓</td></tr><tr><td>Saw Bee Yee</td><td>17/5/2024</td><td>✓</td></tr><tr><td>Chin Sin Peng</td><td>17/5/2024</td><td>✓</td></tr><tr><td>Tan Suat Hoon</td><td>24/6/2024</td><td>✓</td></tr></tbody></table> <p>In line with Practice 5.3 of the MCCG, the Board Charter, and the Terms of Reference of the Nominating Committee (NC), the tenure of an Independent Non-Executive Director must not exceed a cumulative term of nine (9) years. Upon reaching the tenure of nine (9) years, an Independent Director may continue to serve on the Board subject to re-designation as a Non-Independent Director. Should the Board intend to retain an Independent Director beyond nine (9) years, the NC will assess the Director's independence and provide justification to the Board. Shareholders' approval will then be sought through a two-tier voting process at the AGM. Prior to this, it is the NC's responsibility to evaluate and recommend to the Board on the continuance of the Independent Non-Executive Director who has served on the Board beyond the tenure limit.</p>	Directors	Appointment Date	1-3 Years	Lim Bee Hua	17/5/2024	✓	Saw Bee Yee	17/5/2024	✓	Chin Sin Peng	17/5/2024	✓	Tan Suat Hoon	24/6/2024	✓
Directors	Appointment Date	1-3 Years															
Lim Bee Hua	17/5/2024	✓															
Saw Bee Yee	17/5/2024	✓															
Chin Sin Peng	17/5/2024	✓															
Tan Suat Hoon	24/6/2024	✓															
<b>Explanation for departure</b>	:																
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>																	

<b>Measure</b>	:		
<b>Timeframe</b>	:		

**Intended Outcome**

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

**Practice 5.4 - Step Up**

The board has a policy which limits the tenure of its independent directors to nine years without further extension.

*Note: To qualify for adoption of this Step Up practice, a listed issuer must have a formal policy which limits the tenure of an independent director to nine years without further extension i.e. shareholders' approval to retain the director as an independent director beyond nine years.*

<b>Application</b>	:	Not Adopted
<b>Explanation on adoption of the practice</b>	:	

### Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

### Practice 5.5

Appointment of board and senior management are based on objective criteria, merit and with due regard for diversity in skills, experience, age, cultural background and gender.

Directors appointed should be able to devote the required time to serve the board effectively. The board should consider the existing board positions held by a director, including on boards of non-listed companies. Any appointment that may cast doubt on the integrity and governance of the company should be avoided.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board acknowledges the importance of appointing Directors and senior management based on objective criteria, merit and with due regard for diversity in skills, experience, age, cultural background and gender.</p> <p>The NC is responsible for assessing, evaluating and recommending candidates for appointment to the Board and senior management. In performing its duties, the NC refers to the Fit and Proper Policy and the Gender Diversity Policy adopted by the Company to ensure a transparent and rigorous process. The NC considers criteria such as age, gender, ethnicity, skill and experience, industry knowledge, and personal qualities and characteristics including integrity and the willingness and ability to discharge duty effectively.</p> <p>For senior management appointments, the NC also seek nominations for suitable candidates from its members, Management and shareholders of the Company, before evaluating the suitability of the candidate and recommends the proposed candidates to the Board.</p> <p>The Board deliberates on the appointments of Directors by considering the NC's recommendations and predefined criteria in the TOR of NC, ensuring candidates have the appropriate mix of skills, experience, and personal attributes to meet the Group's business requirements.</p> <p>The Fit and Proper Policy and TOR of NC adopted the Board is accessible on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a></p>
<b>Explanation for departure</b>	:	

*Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.*

<b>Measure</b> :		
<b>Timeframe</b> :		

## Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

## Practice 5.6

In identifying candidates for appointment of directors, the board does not solely rely on recommendations from existing board members, management or major shareholders. The board utilises independent sources to identify suitably qualified candidates.

If the selection of candidates was based on recommendations made by existing directors, management or major shareholders, the Nominating Committee should explain why these source(s) suffice and other sources were not used.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The appointment of a new Director is a matter for consideration and decision by the Board, upon appropriate assessment and recommendation from the NC. The current Board members were identified and assessed by the Principal Adviser and Sponsor from various independent sources.</p> <p>In line with the TOR of NC, the NC does not solely rely on recommendations from existing Board members, Management or major shareholders in identifying suitable candidates for appointment to the Board. Instead, the NC utilises a variety of independent sources to identify suitably qualified candidates, including Directors' registries, industry contacts, consultants and, where appropriate, independent search firms.</p> <p>The members of the Board are to be appointed through a formal and transparent process as advocated under the MCCG. The NC scrutinise the candidates and recommend suitable candidates to the Board for approval.</p> <p>The NC welcomes referrals from external sources such as industry contacts, consultants and related professionals networks to gain access to a wider pool of potential candidates. The NC may also consider recommendations from existing Board members, Management or major shareholders. Shortlisted candidates are required to furnish their curriculum vitae, including information on their academic and professional qualification, work experience, employment history and directorship in listed companies, where applicable.</p> <p>The NC performs an annual review of the required mix of skills, experience and other qualities including core competencies that Directors should bring to the Board. The NC also assesses the effectiveness of the Board as a whole and considers succession planning, boardroom diversity and gender diversity to ensure the continued effectiveness of the Board.</p>

	The policies and procedures for the recruitment and appointment of Directors are guided by the TOR of NC.	
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

### Practice 5.7

The board should ensure shareholders have the information they require to make an informed decision on the appointment and reappointment of a director. This includes details of any interest, position or relationship that might influence, or reasonably be perceived to influence, in a material respect their capacity to bring an independent judgement to bear on issues before the board and to act in the best interests of the listed company as a whole. The board should also provide a statement as to whether it supports the appointment or reappointment of the candidate and the reasons why.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The details of the Directors standing for re-election at the forthcoming second AGM (“2<sup>nd</sup> AGM”) including their age, gender, interest, qualification, position, working experience and occupation are set out in the Directors’ Profile in the Annual Report 2025 of the Company.</p> <p>The performance of the retiring Directors recommended for re-election at the 2<sup>nd</sup> AGM have been assessed through the NC’s annual evaluation and recommended to the Board for approval. In its assessment, the NC have made reference to the Fit and Proper Policy and the Directors’ conflicts of interest declaration to review the Board composition, Board Effectiveness and the tenure of Directors to consider the re-election of the Retiring Directors.</p> <p>A statement by the Board and NC confirming their satisfaction with the performance and effectiveness of the retiring Directors who offered themselves for re-election at the 2<sup>nd</sup> AGM is set out in the Notice of the 2<sup>nd</sup> AGM and Statement Accompanying the Notice of 2<sup>nd</sup> AGM.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**Intended Outcome**

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

**Practice 5.8**

The Nominating Committee is chaired by an Independent Director or the Senior Independent Director.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>The NC is chaired by Ms. Tan Suat Hoon (“<b>Ms. Tan</b>”), an Independent Non- Executive Director of the Company.</p> <p>The NC is comprised exclusively of Independent Non-Executive Directors. The composition of the NC, together with the profile of Ms. Tan, is disclosed in the Annual Report 2025.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

**Intended Outcome**

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

**Practice 5.9**

The board comprises at least 30% women directors.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board is committed to promoting gender diversity in its composition and strives to achieve a balanced representation of women on the Board.</p> <p>In selecting candidates for Board appointments, the Board provides equal opportunities to candidate based on their skills, knowledge, experience, core competencies and other qualities, regardless of gender.</p> <p>For the FYE 2025, the Board comprises four (4) female directors, representing 57.14% of women representation on the Board.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

### Practice 5.10

The board discloses in its annual report the company's policy on gender diversity for the board and senior management.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board had formalised and adopted a Gender Diversity Policy on 5 June 2024 which provides a framework for the Company to improve its gender diversity at the Board level and Senior Management level.</p> <p>The Company acknowledges the recruitment and appointment of suitable women representation on the Board and senior management will be considered when vacancies arise or suitable candidates are identified in line with the Group's strategic objectives.</p> <p>The NC is tasked to monitor the implementation of Gender Diversity Policy and report the same to the Board on an annual basis. To ensure its effectiveness and relevance in the evolving business and regulatory environment, the Board shall review the Gender Diversity Policy periodically.</p> <p>The Gender Diversity Policy is available on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a></p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

## Intended Outcome

Stakeholders are able to form an opinion on the overall effectiveness of the board and individual directors.

### Practice 6.1

The board should undertake a formal and objective annual evaluation to determine the effectiveness of the board, its committees and each individual director. The board should disclose how the assessment was carried out its outcome, actions taken and how it has or will influence board composition.

For Large Companies, the board engages an independent expert at least every three years, to facilitate objective and candid board evaluation.

<i>Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.</i>	
<b>Application</b>	: Applied
<b>Explanation on application of the practice</b>	: <p>The NC conducted a formal and objective annual evaluation to review the overall performance of the Board, Board Committee and each individual Director based on several criteria and factors outlined in the Fit and Proper Policy including the quality and integrity to ensure that the Board has an appropriate mix of skills and experience to meet the business requirements. The assessment criteria included: -</p> <ul style="list-style-type: none"><li>a) Board Composition and Effectiveness;</li><li>b) Board Committee Composition and Effectiveness; and</li><li>c) Board's Governance of Sustainability.</li></ul> <p>The evaluation process comprised:</p> <ul style="list-style-type: none"><li>a) Directors' self and peer assessment;</li><li>b) Review of the performance and effectiveness of the Board as a whole, the Board Committees and each individual Directors; and</li><li>c) Assessment of the term of office and performance of AC and each of its members according to its Terms of Reference.</li></ul> <p>The evaluation forms were distributed to the NC and Board for completion. The Company Secretaries compiled and collated the responses and presented the results to the NC for review. After due deliberation, the Chairperson of NC presented the outcomes to the Board for approval, with all discussions properly recorded in the Board and NC meeting minutes.</p> <p>Based on the evaluations results, the NC and the Board are satisfied with the Board, Board Committee and individual Directors.</p> <p>The NC also assessed the independence of the Independent Directors through the Self-Assessment Independence Checklist, with the results noted by the Board. The Board is satisfied with the level of independence demonstrated by the Independent Directors.</p>

	<p>The outcomes of the evaluation are used to identify areas for improvement, inform succession planning, guide training programs, and ensure that the Board maintains an appropriate mix of skills, experience, and diversity to meet the Group’s strategic and business requirements.</p> <p>Moving forward, this evaluation framework will continued to be applied annually to assess the performance of the Board and Board Committees for the financial year ending 31 December 2026.</p> <p>The assessment is conducted internally, facilitated by the Company Secretaries and therefore the Board is of the view that such assessment approach will be effective and hence no external party was engaged for the process.</p>	
<b>Explanation for departure</b> :		
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		
<b>Measure</b> :		
<b>Timeframe</b> :		

### Intended Outcome

The level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

Remuneration policies and decisions are made through a transparent and independent process.

### Practice 7.1

The board has remuneration policies and procedures to determine the remuneration of directors and senior management, which takes into account the demands, complexities and performance of the company as well as skills and experience required. The remuneration policies and practices should appropriately reflect the different roles and responsibilities of non-executive directors, executive directors and senior management. The policies and procedures are periodically reviewed and made available on the company's website.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board had adopted a formal Remuneration Policy and Procedures of Directors and Senior Management on 5 June 2024 and revised on 24 February 2026 which serves as a guide for the Board and the RC to determine the remuneration of Directors and/or Senior Management of the Company, which takes into account the demands, complexities and performance of the Company as well as skills and experience required.</p> <p>The Remuneration Policy and Procedures of Directors and Senior Management is available on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a> and is subject to periodically review by the RC and the Board.</p> <p>The remuneration of the Executive Director and senior management is made up of fixed salaries and performance-based incentive components, while the remuneration of Non-Executive Directors consists of Directors' fees and shall not be based on commission, percentage of profits or turnover.</p> <p>Each Director shall abstain from the deliberation and voting on matters pertaining to their own remuneration.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

The level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

Remuneration policies and decisions are made through a transparent and independent process.

### Practice 7.2

The board has a Remuneration Committee to implement its policies and procedures on remuneration including reviewing and recommending matters relating to the remuneration of board and senior management.

The Committee has written Terms of Reference which deals with its authority and duties and these Terms are disclosed on the company's website.

<b>Application</b>	:	Applied												
<b>Explanation on application of the practice</b>	:	<p>The RC comprises solely of Non-Executive Directors and its composition is as follows:</p> <table border="1"><thead><tr><th>RC</th><th>Designation</th><th>Directorship</th></tr></thead><tbody><tr><td>Saw Bee Yee</td><td>Chairperson</td><td>Independent Non-Executive Director</td></tr><tr><td>Tan Suat Hoon</td><td>Member</td><td>Independent Non-Executive Director</td></tr><tr><td>Chin Sin Peng</td><td>Member</td><td>Independent Non-Executive Director</td></tr></tbody></table> <p>The TOR of RC is accessible on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p> <p>The RC is principally responsible for the development and review of the remuneration policy and packages of Directors, where necessary, and subsequently tables their recommendations to the Board on specific adjustments in remuneration (including fees and benefits) to commensurate the contributions of the Directors.</p> <p>The RC is also responsible for ensuring that the remuneration package (including fees and benefits) of the Board and the Key Senior Management of the Group are benchmarked with industry standards in light of the Group's performance in the industry.</p> <p>Each of the RC member shall abstain from the deliberation and voting on matters pertaining to their own remuneration.</p>	RC	Designation	Directorship	Saw Bee Yee	Chairperson	Independent Non-Executive Director	Tan Suat Hoon	Member	Independent Non-Executive Director	Chin Sin Peng	Member	Independent Non-Executive Director
RC	Designation	Directorship												
Saw Bee Yee	Chairperson	Independent Non-Executive Director												
Tan Suat Hoon	Member	Independent Non-Executive Director												
Chin Sin Peng	Member	Independent Non-Executive Director												
<b>Explanation for departure</b>	:													

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**Intended Outcome**

Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

**Practice 8.1**

There is detailed disclosure on named basis for the remuneration of individual directors. The remuneration breakdown of individual directors includes fees, salary, bonus, benefits in-kind and other emoluments.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	The detailed disclosure on a named basis for the remuneration of individual Directors for the FYE 2025 is set out in the Corporate Governance Overview Statement of the Annual Report 2025 of the Company.



### Intended Outcome

Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

### Practice 8.2

The board discloses on a named basis the top five senior management's remuneration component including salary, bonus, benefits in-kind and other emoluments in bands of RM50,000.

<b>Application</b>	:	Departure												
<b>Explanation on application of the practice</b>	:													
<b>Explanation for departure</b>	:	<p>Due to confidentiality and sensitivity of the remuneration packages of Senior Management as well as security concerns, the Board opts not to disclose the Senior Management's remuneration components on a named basis in the bands of RM50,000.</p> <p>The Board is of the view that the disclosure of the Senior Management's remuneration components on a named basis will not be in the best interest of the Company given that the competitive human resources environment as such disclosure may give rise to recruitment and talent retention issues.</p> <p>As an alternative, the Board opts to disclose the Senior Management's total aggregated remuneration on an unnamed basis as below:-</p> <table border="1"><thead><tr><th>Remuneration</th><th>RM</th></tr></thead><tbody><tr><td>Salaries, fee and other emoluments</td><td>1,701,554</td></tr><tr><td>Defined contribution plans</td><td>255,276</td></tr><tr><td>Social contribution plans</td><td>4,178</td></tr><tr><td>Benefits in kind</td><td>44,950</td></tr><tr><td><b>Total</b></td><td><b>2,005,958</b></td></tr></tbody></table> <p>The remuneration of the mentioned is determined in a similar manner as other management employees of the Group. This is based on their individual performance, the overall performance of the Group, inflation and benchmarked against other companies operating in similar industries in the region. The basis of determination has been applied consistently from previous years.</p>	Remuneration	RM	Salaries, fee and other emoluments	1,701,554	Defined contribution plans	255,276	Social contribution plans	4,178	Benefits in kind	44,950	<b>Total</b>	<b>2,005,958</b>
Remuneration	RM													
Salaries, fee and other emoluments	1,701,554													
Defined contribution plans	255,276													
Social contribution plans	4,178													
Benefits in kind	44,950													
<b>Total</b>	<b>2,005,958</b>													
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>														

<b>Measure</b>	:	
<b>Timeframe</b>	:	

No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
2	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
3	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
4	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
5	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.

**Intended Outcome**

Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

**Practice 8.3 - Step Up**

Companies are encouraged to fully disclose the detailed remuneration of each member of senior management on a named basis.

<b>Application</b>	:	Not Adopted
<b>Explanation on adoption of the practice</b>	:	

No	Name	Position	Company ('000)					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
2	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
3	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
4	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
5	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here

**Intended Outcome**

There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations.  
The company's financial statement is a reliable source of information.

**Practice 9.1**

The Chairman of the Audit Committee is not the Chairman of the board.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>The positions of Board Chairman and AC Chairman are held by two (2) different individuals to ensure the Board's independent review of the AC's findings and recommendations. The Chairwoman of the Board is Ms. Lim Bee Hua, while the AC Chairperson is Ms. Chin Sin Peng.</p> <p>The separation of these roles, as well as the duties and responsibilities of the AC and its Chairperson, are outlined in the TOR of AC, which is available on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

### Intended Outcome

There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations.  
The company's financial statement is a reliable source of information.

### Practice 9.2

The Audit Committee has a policy that requires a former partner of the external audit firm of the listed company to observe a cooling-off period of at least three years before being appointed as a member of the Audit Committee.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Company recognised the importance to uphold the independence of its external auditors and ensuring that no conflict of interest arise. Currently, the AC comprises three (3) members and none of whom were former key audit partners of the Company's external auditors. The Company will observe a cooling-off period of at least three (3) years in the event any potential candidate to be appointed as a member of the AC was a key audit partner of the external auditors of the Group.</p> <p>This requirement has been incorporated as part of the TOR of the AC adopted by the Company. The TOR of AC is available on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations.  
The company's financial statement is a reliable source of information.

### Practice 9.3

The Audit Committee has policies and procedures to assess the suitability, objectivity and independence of the external auditor to safeguard the quality and reliability of audited financial statements.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>In according to its TOR, the AC is responsible to evaluate the suitability, objectivity and independence of the External Auditors on an annual basis. In this regard, the AC will be reviewing and monitoring the suitability, independence and performance of the External Auditors.</p> <p>The External Auditors are precluded from providing any services that may impair their independence or conflict with their role as External Auditors.</p> <p>The AC obtained assurance from the External Auditors confirming that they are, and have been, independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements.</p> <p>The AC has assessed and evaluated the performance of the effectiveness and independence of the External Auditors for FYE 2025. The AC was satisfied with the performance and effectiveness of the External Auditors, Messrs. TGS TW PLT and recommended the re-appointment of External Auditors to the Board for consideration.</p> <p>Upon the AC's recommendation, the Board approved the re-appointment of the Messrs. TGS TW PLT as the External Auditors of the Company, subject to the shareholders' approval at the forthcoming 2<sup>nd</sup> AGM of the Company.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		

<b>Measure</b> :		
<b>Timeframe</b> :		

### Intended Outcome

There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations.

The company's financial statement is a reliable source of information.

### Practice 9.4 - Step Up

The Audit Committee should comprise solely of Independent Directors.

<b>Application</b>	:	Adopted		
<b>Explanation on adoption of the practice</b>	:	All the members of the AC are Independent Non-Executive Directors and as such, there is a strong and independent element to provide effective oversight for it to function effectively and exercise objective judgement independently.		
		The composition of the AC is as follows:-		
		<b>Name</b>	<b>Designation</b>	<b>Directorship</b>
		Chin Sin Peng	Chairperson	Independent Non-Executive Director
	Tan Suat Hoon	Member	Independent Non-Executive Director	
	Saw Bee Yee	Member	Independent Non-Executive Director	

## Intended Outcome

There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations.  
The company's financial statement is a reliable source of information.

## Practice 9.5

Collectively, the Audit Committee should possess a wide range of necessary skills to discharge its duties. All members should be financially literate, competent and are able to understand matters under the purview of the Audit Committee including the financial reporting process.

All members of the Audit Committee should undertake continuous professional development to keep themselves abreast of relevant developments in accounting and auditing standards, practices and rules.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The AC is mainly responsible for overseeing the Group's accounting, audit and internal controls functions. To discharge their duties effectively, the AC members as a whole are financially literate, competent and able to understand the Group's financial information and reporting processes.</p> <p>The AC Chairperson, Ms. Chin Sin Peng, is a member of the Association of Chartered Certified Accountants (ACCA) and a Chartered Accountant of the Malaysian Institute of Accountants (MIA). All AC members possess the necessary skills to discharge their duties in accordance with its TOR, with the Chairperson and a majority of the members being financially literate and able to address matters under the purview of the AC including the financial reporting process.</p> <p>AC members are expected to devote sufficient time to update their knowledge and enhance their skills through appropriate continuing education programs, so as to enable them to sustain their active participation during deliberations.</p> <p>The AC is committed to stay abreast with the relevant developments in accounting and auditing standards, practices and rules by continuously searching for suitable professional development programmes.</p> <p>Detailed profiles of the AC members are outlined in the Profile of Board of Directors section of the Company's Annual Report 2025. The training programmes attended by the AC members during FYE 2025 are also disclosed in the Corporate Governance Overview Statement of the Annual Report 2025.</p>
<b>Explanation for departure</b>	:	

*Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.*

<b>Measure</b> :		
<b>Timeframe</b> :		

### Intended Outcome

Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

### Practice 10.1

The board should establish an effective risk management and internal control framework.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board is responsible for the overall oversight of risk management in the Group covering the system of risk management and internal control. The Board recognises the importance of a sound risk management framework and internal control system to ensure the assets of the Group and interest of various stakeholders are safeguarded. The Company adopted a Risk Management Framework, which provides guidance for the SRMC, AC and Board in overseeing the identification, assessment, and management of risks across the Group.</p> <p>Vaersa Advisory Sdn. Bhd., the Group's internal auditor, supports this framework by reviewing risks, monitoring the implementation of appropriate internal controls, and assessing the adequacy and effectiveness of the internal control system on an ongoing basis.</p> <p>The Board, with the support of the AC and SRMC, regularly reviews the Group's risk management and internal control processes to ensure they remain effective and relevant. The Statement on Risk Management and Internal Control is set out in the Annual Report 2025 detailing the state and fundamentals of the risk management and internal control systems in the Group as well as the review mechanism of the Board.</p> <p>The specific roles and responsibilities of the SRMC and AC in overseeing risk management and internal control are set out in their respective TOR, which are available on the Company's website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		

<b>Measure</b>	:		
<b>Timeframe</b>	:		

### Intended Outcome

Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

### Practice 10.2

The board should disclose the features of its risk management and internal control framework, and the adequacy and effectiveness of this framework.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board recognises the importance of sound risk management and internal control practices for good corporate governance. The Board affirms its responsibility for ensuring the Group's system is able to adequately and effectively manage significant risks. The Group has in place an ongoing process for identifying, evaluating and managing significant risks through a framework that includes a reporting structure. The Group's system of internal control is designed to manage and control risks appropriately, rather than eliminate the risk of failure to achieve business objectives. Due to the inherent limitations in all control systems, these control systems can only provide reasonable and not absolute assurance.</p> <p>The full features of the risk management and internal control framework are set out in the Statement on Risk Management and Internal Control in the Annual Report 2025.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

### Practice 10.3 - Step Up

The board establishes a Risk Management Committee, which comprises a majority of independent directors, to oversee the company's risk management framework and policies.

<b>Application</b>	:	Applied															
<b>Explanation on adoption of the practice</b>	:	<p>The Board has established its SRMC and is entrusted by the Board with the duties to:</p> <ul style="list-style-type: none"><li>(a) oversee the management of principal business risks and significant or material environmental, social and governance (“ESG”) risks and implement of sustainability related policies, measures and actions in achieving the Company’s sustainability milestones and goals;</li><li>(b) integrate sustainability risks and opportunities in the risk management framework of the Company;</li><li>(c) implement risk management framework, policy and process approved by the Board and oversight of risk management practice on group wide basis respectively; and</li><li>(d) approve disclosure statements relating to management of sustainability matters of the Group.</li></ul> <p>The composition of the SRMC consists of all Independent Non-Executive Directors, as follows:</p> <table border="1"><thead><tr><th>Name</th><th>Designation</th><th>Directorship</th></tr></thead><tbody><tr><td>Lim Bee Hua</td><td>Chairperson</td><td>Independent Non-Executive Director</td></tr><tr><td>Chin Sin Peng</td><td>Member</td><td>Independent Non-Executive Director</td></tr><tr><td>Tan Suat Hoon</td><td>Member</td><td>Independent Non-Executive Director</td></tr><tr><td>Saw Bee Yee</td><td>Member</td><td>Independent Non-Executive Director</td></tr></tbody></table> <p>The details of the key roles and responsibilities of the SRMC are set out in its Terms of Reference, which is available on the Company’s website at <a href="https://cbh.com.my/corporate-governance.php">https://cbh.com.my/corporate-governance.php</a>.</p>	Name	Designation	Directorship	Lim Bee Hua	Chairperson	Independent Non-Executive Director	Chin Sin Peng	Member	Independent Non-Executive Director	Tan Suat Hoon	Member	Independent Non-Executive Director	Saw Bee Yee	Member	Independent Non-Executive Director
Name	Designation	Directorship															
Lim Bee Hua	Chairperson	Independent Non-Executive Director															
Chin Sin Peng	Member	Independent Non-Executive Director															
Tan Suat Hoon	Member	Independent Non-Executive Director															
Saw Bee Yee	Member	Independent Non-Executive Director															

### Intended Outcome

Companies have an effective governance, risk management and internal control framework and stakeholders are able to assess the effectiveness of such a framework.

### Practice 11.1

The Audit Committee should ensure that the internal audit function is effective and able to function independently.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>The Board outsourced the internal audit function to Vaersa Advisory Sdn. Bhd. (“VA”) to provide the internal audit services for the Group. VA reports directly to the AC on the adequacy and effectiveness of the risk management and internal control systems of the Group.</p> <p>The responsibilities of the Internal Auditors include delivering independent and objective reports on the status of internal controls and significant operating units within the Group to the AC. They also provide recommendations for improvements to control procedures, enabling remedial actions to be taken in response to identified weaknesses in the systems. Additionally, the Internal Auditors are required to conduct periodic testing of the internal control systems to ensure their effectiveness.</p> <p>During the year under review, the Internal Auditors reported directly to the AC on a quarterly basis, covering the internal audit review scopes in accordance with the approved audit plan as follows:-</p> <ul style="list-style-type: none"> <li>a) Project Management;</li> <li>b) Procurement &amp; Account Payable; and</li> <li>c) Enterprise Risk Management.</li> </ul> <p>The details of the internal audit review scopes are set out in the Statement on Risk Management and Internal Control of the Annual Report 2025.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

## Intended Outcome

Companies have an effective governance, risk management and internal control framework and stakeholders are able to assess the effectiveness of such a framework.

## Practice 11.2

The board should disclose–

- whether internal audit personnel are free from any relationships or conflicts of interest, which could impair their objectivity and independence;
- the number of resources in the internal audit department;
- name and qualification of the person responsible for internal audit; and
- whether the internal audit function is carried out in accordance with a recognised framework.

<b>Application</b>	:	Applied												
<b>Explanation on application of the practice</b>	:	The Board continued to outsource the internal audit function to VA to provide the internal audit services for the Group.  The profile of VA is set out as follows:-												
		<table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"><b>Principal Engagement Lead</b></td> <td style="width: 5%;">:</td> <td>Ms. Tiffany Lim (<i>Associate Director</i>)</td> </tr> <tr> <td><b>Qualification</b></td> <td>:</td> <td>- Member of Malaysia Institute of Accountant (“MIA”) - Member of the Institute of Internal Auditors Malaysia (IIA)</td> </tr> <tr> <td><b>Experiences</b></td> <td>:</td> <td>Ms. Tiffany Lim has several years of professional experiences in providing internal control review services including not limited to, enterprise risk management system and financial due diligence.</td> </tr> <tr> <td><b>No. of resources</b></td> <td>:</td> <td>VA is a corporate member of the Institute of Internal Auditors Malaysia and its team is made up of 10 personnel which is led by its Executive Director.</td> </tr> </table>	<b>Principal Engagement Lead</b>	:	Ms. Tiffany Lim ( <i>Associate Director</i> )	<b>Qualification</b>	:	- Member of Malaysia Institute of Accountant (“MIA”) - Member of the Institute of Internal Auditors Malaysia (IIA)	<b>Experiences</b>	:	Ms. Tiffany Lim has several years of professional experiences in providing internal control review services including not limited to, enterprise risk management system and financial due diligence.	<b>No. of resources</b>	:	VA is a corporate member of the Institute of Internal Auditors Malaysia and its team is made up of 10 personnel which is led by its Executive Director.
	<b>Principal Engagement Lead</b>	:	Ms. Tiffany Lim ( <i>Associate Director</i> )											
	<b>Qualification</b>	:	- Member of Malaysia Institute of Accountant (“MIA”) - Member of the Institute of Internal Auditors Malaysia (IIA)											
	<b>Experiences</b>	:	Ms. Tiffany Lim has several years of professional experiences in providing internal control review services including not limited to, enterprise risk management system and financial due diligence.											
<b>No. of resources</b>	:	VA is a corporate member of the Institute of Internal Auditors Malaysia and its team is made up of 10 personnel which is led by its Executive Director.												
		For FYE 2025, the VA’s engagement team personnel affirmed to the AC that in relation to the Group, they were free from any relationships or conflicts of interest, which could impair their objectivity and independency.												
		The outsourced internal audit performs their work by referring to a recognised framework, such as the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors.												

<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

There is continuous communication between the company and stakeholders to facilitate mutual understanding of each other's objectives and expectations.

Stakeholders are able to make informed decisions with respect to the business of the company, its policies on governance, the environment and social responsibility.

### Practice 12.1

The board ensures there is effective, transparent and regular communication with its stakeholders.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board recognises the importance of transparency and accountability in its communication with the Group's shareholders and maintains effective and timely communication with shareholders and other stakeholders to keep them informed on the Group's latest business developments and financial performance. Hence, the Company had formalised a Corporate Disclosure Policies and Procedures on 5 June 2024 to facilitate the communication with its stakeholders.</p> <p>To this end, the Group communicates appropriately information of the Group through various channels, including interim quarterly financial results and announcements made to Bursa Securities, Annual Reports, press releases and the Company's website at <a href="https://ir2.chartnexus.com/cbh/quarterly-report.php">https://ir2.chartnexus.com/cbh/quarterly-report.php</a>.</p> <p>The Group also has investor relations activities to facilitate effective communication with stakeholders including fund managers and analyst through dialogues, discussions and briefings.</p> <p>The Company's corporate website includes a dedicated Investor Relations section which provides all relevant information of the Group, including announcements, financial information and corporate governance. Contact details including telephone number, and email address are also available on the Company's corporate website where stakeholders may direct their queries or concerns to the Company.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**Intended Outcome**

There is continuous communication between the company and stakeholders to facilitate mutual understanding of each other’s objectives and expectations.

Stakeholders are able to make informed decisions with respect to the business of the company, its policies on governance, the environment and social responsibility.

**Practice 12.2**

Large companies are encouraged to adopt integrated reporting based on a globally recognised framework.

<b>Application</b>	:	Not applicable – Not a Large Company	
<b>Explanation on application of the practice</b>	:		
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

**Intended Outcome**

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

**Practice 13.1**

Notice for an Annual General Meeting should be given to the shareholders at least 28 days prior to the meeting.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Notice of the 1<sup>st</sup> AGM was issued to the shareholders on 29 April 2025, twenty-eight (28) days prior to the date of the AGM of our Company held on 25 June 2025. The Notice included details of the proposed resolutions and explanatory notes to enable shareholders to make informed decision when exercising their voting rights.</p> <p>To ensure that shareholders have sufficient time to review and consider the resolutions to be discussed and voted at the 2nd AGM scheduled to be held on 24 June 2026, the Notice of the 2nd AGM, accompanying the Annual Report 2025 of the Company will be issued to the shareholders and published in a nationally circulated newspaper on 27 April 2026, at least twenty eight (28) days prior to the date of the forthcoming 2nd AGM, in line with the MCCG and the twenty-one (21) days' notice requirement as required under the Act.</p> <p>The Notice of AGM will include explanatory notes on shareholders' right to attend the AGM, appoint proxies, and detailed of each resolution to be tabled at the AGM to enable informed decision-making.</p> <p>In order to achieve the widest possible dissemination, the notice of AGM is placed both in a nationally circulated newspapers and the Company's website at <a href="https://ir2.chartnexus.com/cbh/general-meeting.php">https://ir2.chartnexus.com/cbh/general-meeting.php</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### Intended Outcome

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

### Practice 13.2

All directors attend General Meetings. The Chair of the Audit, Nominating, Risk Management and other committees provide meaningful response to questions addressed to them.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>All Directors of the Company, including the Chairpersons of the AC, RC, NC and SRMC were present in person at the 1<sup>st</sup> AGM of the Company, held on 25 June 2025, to engage directly with shareholders and address their queries. The Board demonstrated its commitments through full attendance at the 1<sup>st</sup> AGM.</p> <p>The Chairwoman invited shareholders to raise questions pertaining to the Company's audited financial statements and other agenda items tabled for approval, before putting the resolutions to a vote.</p> <p>The Board is of the view that the presence of all Directors at general meetings provides shareholders with a valuable opportunity to interact directly with the Board, promoting open communication and transparency. The Board will continue to ensure the full attendance at future general meetings, subject to any unforeseen circumstances.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**Intended Outcome**

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

**Practice 13.3**

Listed companies should leverage technology to facilitate–

- voting including voting in absentia; and
- remote shareholders’ participation at general meetings.

Listed companies should also take the necessary steps to ensure good cyber hygiene practices are in place including data privacy and security to prevent cyber threats.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>The Company did not facilitate the remote shareholders’ participation, as the 1<sup>st</sup> AGM of the Company was conducted as a physically meeting on 25 June 2025 at DoubleTree by Hilton Shah Alam.</p> <p>The Management always ensures that the AGM is convene at a venue which is easily accessible. Those shareholders who are unable to attend the AGM is entitled to appoint any person(s) as their prox(ies) to attend, participate, speak and vote in his/her stead at the 1<sup>st</sup> AGM, in accordance with the Company’s Constitution.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

### Intended Outcome

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

### Practice 13.4

The Chairman of the board should ensure that general meetings support meaningful engagement between the board, senior management and shareholders. The engagement should be interactive and include robust discussion on among others the company's financial and non-financial performance as well as the company's long-term strategies. Shareholders should also be provided with sufficient opportunity to pose questions during the general meeting and all the questions should receive a meaningful response.

<i>Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to.</i>	
<b>Application</b> :	Applied
<b>Explanation on application of the practice</b> :	<p>At the 1<sup>st</sup> AGM held on 25 June 2025, the Chairwoman of the Board ensured that sufficient time and opportunity was made available for the shareholders to pose queries relating to the affairs of the Company.</p> <p>At the 1<sup>st</sup> AGM, each resolution was formally tabled, following which shareholders were invited to raise any questions relating to the resolution. In the absence of queries, the resolution was subsequently put to a vote.</p> <p>The Directors and Senior Management were present and prepared to respond to any questions raised by the shareholders. All questions raised by shareholders would have been read out and addressed with clear and meaningful responses by the Chairwoman and relevant members of the Board.</p> <p>The Board remains committed to maintaining this practice at the forthcoming AGM, ensuring shareholders continue to receive transparent and substantive answers to their queries.</p>
<b>Explanation for departure</b> :	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
<b>Measure</b> :	
<b>Timeframe</b> :	

**Intended Outcome**

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

**Practice 13.5**

The board must ensure that the conduct of a virtual general meeting (fully virtual or hybrid) support meaningful engagement between the board, senior management and shareholders. This includes having in place the required infrastructure and tools to support among others, a smooth broadcast of the general meeting and interactive participation by shareholders. Questions posed by shareholders should be made visible to all meeting participants during the meeting itself.

*Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to. Further, a listed issuer should also provide brief reasons on the choice of the meeting platform.*

<b>Application</b>	:	Not applicable – only physical general meetings were conducted in the financial year
<b>Explanation on application of the practice</b>	:	

<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**Intended Outcome**

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

**Practice 13.6**

Minutes of the general meeting should be circulated to shareholders no later than 30 business days after the general meeting.

<i>Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.</i>	
<b>Application</b>	: Applied
<b>Explanation on application of the practice</b>	: The Minutes of the 1 <sup>st</sup> AGM, which held on 25 June 2025, was made available to the shareholders within thirty (30) business days after the 1 <sup>st</sup> AGM via the Company's website at <a href="https://ir2.chartnexus.com/cbh/general-meeting.php">https://ir2.chartnexus.com/cbh/general-meeting.php</a> .
<b>Explanation for departure</b>	:          
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
<b>Measure</b>	:  
<b>Timeframe</b>	:  

**SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PURSUANT  
CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA**

*Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.*

Click or tap here to enter text.