CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	0369
COMPANY NAME	**:**	JS Solar Holding Berhad
FINANCIAL YEAR	**:**	March 31, 2026

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.

Application	:	Applied
Explanation on application of the practice	:	The Board of Directors ("**Board**") of JS Solar Holding Berhad ("**JS Solar**" and "**Company**") assumes overall responsibility for the leadership, strategic direction and governance of the Company and its subsidiaries ("**Group**"). The Board is collectively responsible for the Group's long-term success and the delivery of sustainable value to its shareholders and other stakeholders by setting strategic directions and objectives, formulating policies, overseeing Management and ensuring the effective execution of key strategic initiatives. To this end, the Board has established the Group's vision, mission and core values as follows: **<u>VISION</u>** A future powered by clean energy **<u>MISSION</u>** To deliver integrated, high-performance solar energy solutions that enable businesses and communities to achieve their sustainability and energy resilience goals **<u>CORE VALUES</u>** **"Sustainability"** *Committed to a greener future through clean energy solutions* **"Opportunity"** *Empowering growth for our team, clients and communities* **"Leadership"** *Setting the standard in innovation and renewable energy excellence* **"Accountability"** *Delivering trust and transparency in every project*

	“Resilience” *Adapting to challenges with determination and innovation* Guided by the Board Charter, the principal responsibilities of the Board included, among others: • providing leadership and oversight of the overall conduct of the Group’s business, including supervising and evaluating corporate behaviour and business practices within the Group; • reviewing and establishing a strategic plan for the Group that supports long-term value creation which includes economic, environmental and social considerations underpinning sustainability of the Group; • overseeing the adequacy and effectiveness of the Group’s risk management and internal control framework, as well as its legal and regulatory compliance processes; • establishing appropriate Board Committees and periodically reviewing their composition, authority and effectiveness; • ensuring the integrity and reliability of the Group’s financial and non-financial reporting; and • fostering and maintaining a strong ethical culture and standards within an organisation including combating corruption, bribery, money laundering practices and other forms of misconduct. Details of the full roles and responsibilities of the Board are specified in the Company’s Board Charter which is available on the Company’s website at www.johnsonsolar.com.my/investor-relations/. To ensure an effective discharge of responsibilities, the Board has delegated specific responsibilities and authorities to two (2) Board Committees, namely Audit and Risk Management Committee (“**ARMC**”) and Nomination and Remuneration Committee (“**NRC**”). While the Board is guided by its Board Charter, each Board Committee operates within its designated functions and duties as specified in their respective Terms of Reference (“**TOR**”). The Board Charter and detailed TOR for each Board Committees outlining their roles and responsibilities are available on the Company’s website at www.johnsonsolar.com.my/investor-relations/.
Explanation for departure :	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>The Board is led by Datuk Ir. Ahmad Fauzi Bin Hasan ("Datuk Ir. Ahmad Fauzi"), Independent Non-Executive Chairman. As the Board Chairman, he is accountable for providing leadership to the Board, instilling good corporate governance practices, and promoting the Board's overall effectiveness.

As outlined in the Board Charter, the Board Chairman is primarily responsible for:

(i) providing overall leadership to the Board to ensure it can perform its responsibilities effectively;
(ii) leading the Board in the adoption and implementation of good corporate governance practices in the Group;
(iii) setting the Board agenda and ensure that the Board members receive complete and accurate information in a timely manner;
(iv) leading Board meetings and facilitating effective discussions, ensuring an appropriate level of interaction among Board members;
(v) encouraging active participation at Board meetings and allow dissenting views to be freely expressed;
(vi) promoting constructive and respectful relations between Directors and senior management;
(vii) ensuring appropriate steps are taken to provide effective communication with stakeholders and that their views are communicated to the Board as a whole; and
(viii) presiding over the Board and general meetings of the Company.

The roles and responsibilities of the Board Chairman are outlined in the Board Charter, which is available on the Company's website at www.johnsonsolar.com.my/investor-relations/.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td></td></tr>
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Measure :		
Timeframe :		

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.

Application	:	Applied	
Explanation on application of the practice	:	In JS Solar, the positions of the Board Chairman and Managing Director are held by two (2) different individuals to ensure a balance of power and authority to promote the Board's impartial oversight over management and accountability. Datuk Ir. Ahmad Fauzi, our Board Chairman, assumes the role of stewardship of the Board and is responsible for overseeing the overall effectiveness of the Board and promoting sound corporate governance practices amongst its Board members, providing leadership and overseeing the effectiveness of the Board as a whole. Mr. Chai Jeun Sian, our Managing Director, is primarily responsible for the effective implementation of the Group's strategic plan and policies approved by the Board as well as managing the daily conduct of business. The distinct lines of roles and responsibilities between the Board Chairman and Managing Director are defined in the Board Charter to ensure a balanced approach to decision-making.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

<table>
<tr><td colspan="3">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'.</td></tr>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The Board Chairman, Datuk Ir. Ahmad Fauzi, does not serve as a member of any Board Committees in JS Solar and does not participate in Board Committees meetings. This deliberate separation helps prevent potential conflicts of interest and the risk of self-review, thereby safeguarding the Board Chairman's impartiality.

This approach allows the Board Chairman to maintain a neutral and objective perspective when considering the observations, recommendations and reports presented by the Board Committees. It also enhances the integrity of the Board's decision-making process by enabling the Board Chairman to provide impartial leadership while upholding the principles of good corporate governance.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
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<tr><td>Timeframe :</td><td></td><td></td></tr>
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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.

Application	:	Applied
Explanation on application of the practice	:	Throughout the financial year ended 31 March 2026 ("**FYE 2026**"), the Board was supported by two (2) Company Secretaries, both of whom are members of the Malaysian Institute of Chartered Secretaries and Administrators and are qualified to act as the company secretaries under Section 235(2)(a) of the Companies Act 2016. The Company Secretaries play a crucial advisory role to the Board by providing advice on corporate administrative matters, corporate governance practices and meeting procedures. They are also responsible for ensuring that the Group complies with applicable legal and regulatory requirements and observes high standards of corporate governance. The Company Secretaries properly and reasonably discharged their roles and responsibilities through the following key activities: (i) maintaining the Group's statutory records, registers and documents in a proper and appropriate manner to assist the Board in effectively discharging its fiduciary responsibilities in alignment with corporate governance best practices; (ii) coordinating all Board and Board Committees' meetings in a timely manner, ensuring accurate recording of meeting minutes and facilitating effective Board communication; (iii) advising the Board and Board Committees on their roles and responsibilities, corporate disclosures, as well as procedural and regulatory requirements, to ensure the discharge of their fiduciary duties and responsibilities effectively; (iv) keeping the Board informed of new and/or changes in statutory and regulatory requirements; (v) ensuring all appointments of Directors are properly made and comply with the relevant regulatory requirements; and (vi) keeping the Board updated on the latest developments in corporate governance and assisting the Board in the application

	of best practices to meet its needs and stakeholders' expectations. To ensure the effective performance of their duties, the Company Secretaries have kept themselves abreast of the latest regulatory and corporate governance developments through continuous training and industry updates. During FYE 2026, the Company Secretaries have participated in various professional development programmes and training sessions organised by professional bodies for company secretaries.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

Application :	Applied
Explanation on application of the practice :	All Board and Board Committees' meetings of JS Solar are scheduled in advance, allowing Directors ample time to reserve their dates and make necessary arrangements to attend the meetings. To facilitate this, an annual meeting calendar, which includes the schedule for Board meetings, Board Committee meetings and annual general meeting ("**AGM**"), is prepared and circulated to Directors before the beginning of each calendar year. To facilitate an efficient and timely flow of information, the notices, agendas, minutes of previous meeting and meeting papers containing the relevant reports for each meeting are circulated to the Directors seven (7) days prior to the scheduled meeting. This provides the Directors with adequate time to review the meeting materials thoroughly, consider the agenda items carefully and, where necessary, obtain additional information from Management to facilitate informed decision-making. In addition, all Board and Board Committees meetings are conducted separately to promote greater integrity, objectivity and independence in deliberations. The chairperson of each Board Committee reports to the Board on the proceedings of the Board Committee meetings held before the Board meeting, together with the recommendations and/or conclusion arising therefrom. All Directors have full and unrestricted access to information related to the Group's business and affairs, as well as to the professional advice and services of the Company Secretaries, Internal Auditor and External Auditor, whether as a full Board or in their individual capacity, at the Company's expense, to support the decision-making process. The Board may also, at its discretion, invite Senior Management or external parties to attend Board meetings as and when necessary to provide further clarification and facilitate informed deliberations. The Company Secretaries record all matters raised, discussions, deliberations, decisions and conclusions made during the Board and Board Committees meetings. These meeting minutes are then reviewed by the Board or the Board Committees for completeness and accuracy, and are confirmed and approved at the next meeting. Signed minutes

	and resolutions are securely maintained at the Company's registered address as an official record.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

Application :	Applied
Explanation on application of the practice :	The Board has established a comprehensive Board Charter, which serves as a formal guidance for Directors in effectively discharging their duties and responsibilities. The Board Charter set out the roles, responsibilities, and operating procedures of the Board, and provides clarity on the authority of the Board, Board Committees and individual Directors. The Board Charter covers, among others, the following core areas: (a) Board structure, includes board composition, nomination, appointment and/or re-election of Directors, tenure of Directors; (b) Responsibilities and duties of the Board, Board Chairman, Managing Director, Executive Director, Non-Executive Director and Independent Director; (c) Board meetings and procedures, includes access to information and advice, disclosures of interest, Directors' remuneration, board assessment and evaluation, Directors' training and continuing Education, and dealings in securities; and (d) Corporate policies and procedures. The Board Charter is subject to periodic review, or as and when required, to ensure it remains aligned with the Board's objectives, the latest applicable laws and practices, the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**AMLR**") and the best practices of the Malaysian Code on Corporate Governance ("**MCCG**"). The Board Charter is available on the Company's website at www.johnsonsolar.com.my/investor-relations/.
Explanation for departure :	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

Application	:	Applied
Explanation on application of the practice	:	The Board is committed to fostering an ethical corporate culture and values within the Group by implementing appropriate internal systems to support, promote and ensure ethical conduct and compliance. To uphold fairness, impartially and strict adherence to legal and regulatory requirements in the Group's business operations, the Board has established the Code of Conduct and Ethics ("**the Code**"), outlining the fundamental principles and standards that the Directors and employees are expected to discharge their duties and responsibilities within the Group. The Board is also committed to upholding zero-tolerance stance against bribery and corruption in the Group's business dealings. Accordingly, the Company has established an Anti-Bribery and Corruption Policy ("**ABC Policy**") in accordance with Section 17A of the Malaysian Anti-Corruption Commission Act 2009. This ABC Policy serves as a guide by outlining the principles and methods for addressing bribery and corruption related activities and issues. Both the Code and ABC Policy will be reviewed periodically and as needed. These documents are available on the Company's website at www.johnsonsolar.com.my/investor-relations/.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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.

Application	:	Applied
Explanation on application of the practice	:	The Board has established and adopted a Whistleblowing Policy to support the Code and the ABC Policy by providing an avenue for employees of the Group and the public to raise genuine concerns about any wrongdoing or improper conduct involving the Group. The Board believes that the implementation of the Whistleblowing Policy reinforces good governance and accountability, while supporting effective risk management and sound corporate governance practices. The Whistleblowing Policy provides guidance on improper conducts, actions or behaviours that violate corporate policies, thereby enabling whistleblowers to exercise their judgement in reporting genuine concerns. The identity of whistleblower will be kept confidential, and protection will be granted against any form of reprisal or retribution, provided that reports are made in good faith. However, if a whistleblower's report found to be false, dishonest, mischievous or malicious, the Company reserves the right to revoke such protection. If any employee or stakeholder reasonably and in good faith believes that malpractice exists within the Group, they are advised to report it immediately through the following secure channels: **(i)** **<u>Via Post:</u>** Send the duly completed Whistleblowing Report Form in a sealed envelope clearly marked "**Strictly Private & Confidential**" to the following address and addressed to the ARMC Chairman at the following address: **JS Solar Holding Berhad** B-11-01, Atwater Corporate Office Tower, Jalan Profesor Diraja Ungku Aziz, Seksyen 13, 46200 Petaling Jaya, Selangor. **(ii)** **<u>Via Email</u>** E-mail the completed Whistleblowing Report Form to ARMC Chairman at armc@johnsonsolar.com.my.

	The Whistleblowing Policy is subject to periodic review, or as and when required, to ensure that it remains relevant and effective. This policy is available on the Company's website at www.johnsonsolar.com.my/investor-relations/. The Board is pleased to report that the Group did not receive any whistleblowing reports concerning breaches of the Company's policies or applicable laws during FYE 2026.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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.

Application :	Applied
Explanation on application of the practice :	The Board, together with Management, takes responsibility for the governance of sustainability within the Group, including setting the Group's sustainability strategies, priorities and direction. The Board recognises that sustainability considerations are integral to the Group's long-term strategy, operational resilience and value creation. To formalise its sustainability commitment, the Group has adopted a Sustainability Policy, which serves as the foundational guidance for the Group's sustainability governance framework. The Sustainability Policy outlines the Group's commitment to economic sustainability, supply chain sustainability, innovation and technology sustainability, environmental sustainability, social sustainability and governance sustainability. To reinforce this commitment, the Company has established a sustainability framework that defines clear roles and responsibilities at different levels: • **The Board** holds ultimate responsibility for the Group's sustainability performance by setting the strategic direction for sustainability management and ensuring that adequate resources are in place for its effective implementation. • **The ARMC** supports the Board by overseeing key sustainability decisions, ensuring alignment with the Group's overall business strategies, and reporting sustainability progress periodically to the Board. • **The Sustainability Working Committee** ("**SWC**") is responsible for managing day-to-day sustainability matters, implementing the Group's sustainability strategies and initiatives, and establishing key performance indicators to monitor and measure

	progress. The SWC comprises representatives from key functions, including finance, operations, project and technical, human resources and administration, thereby ensuring that sustainability considerations are embedded into the Group's business decisions, risk management practices and long-term growth strategies. During FYE 2026, the Group conducted its inaugural materiality assessment to identify and prioritise material sustainability matters covering both sustainability risks and opportunities. Based on the assessment, the Group identified thirteen (13) material matters across the economic, environmental, social and governance ("**EESG**") pillars and formulated sustainability strategies to address the relevant risks and opportunities in support of the Group's long-term sustainable growth. The Group's sustainability strategies and performance in addressing the material risks and opportunities are illustrated in the Sustainability Statement in the Company's Annual Report 2026.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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.

Application :	Applied	
Explanation on application of the practice :	The Board ensures that the Group's sustainability strategies, priorities, initiatives and performance are communicated to both internal and external stakeholders through appropriate channels. During FYE 2026, the Group identified six (6) primary stakeholder groups, namely shareholders/investors, employees, customers, suppliers/contractors, government/regulators and analysts/media. The Group engages these stakeholders through various engagement approaches, including annual reports, quarterly financial results, company announcements, company website, social media platforms, training and development programmes, etc. The Sustainability Statement in the Annual Report 2026 communicates the Group's sustainability governance structure, materiality assessment process, material matters matrix, sustainability strategies, United Nations Sustainable Development Goals (UNSDGs) mapping and sustainability performance across EESG pillars. Further details on stakeholders' engagement, materiality assessment and sustainability strategies, targets and its performance are disclosed in the Sustainability Statement in the Company's Annual Report 2026.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The Board takes appropriate steps to stay abreast of and understand sustainability issues relevant to the Group and its business, including sustainability risks and opportunities arising from the clean energy transition, environmental compliance, occupational safety and health, supply chain management, climate-related matters and evolving sustainability reporting requirements.

The NRC supports the Board by facilitating the identification of Directors’ training needs, including sustainability-related training where relevant. As at 31 March 2026, three (3) out of five (5) Directors had completed the Mandatory Accreditation Programme Part II: Leading for Impact, which provided Directors with in-depth insights into key areas required to address current and emerging sustainability-related challenges. In addition, the Directors have also attended various training programmes and conferences relating to EESG and sustainability topics during FYE 2026.

The Board will continue to enhance its understanding of sustainability developments through briefings, updates and relevant training programmes, where appropriate, to ensure that Directors remain equipped to discharge their oversight responsibilities effectively in relation to sustainability matters.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
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<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

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.

Application :	Applied	
Explanation on application of the practice :	The Board, through the NRC, has conducted the annual performance evaluation of the Board as a whole, Board Committees and individual Directors for FYE 2026. The evaluation process includes a review of the performance of the Board and Senior Management in addressing the Group's material sustainability risks and opportunities, particularly in relation to the oversight, implementation and monitoring of the Group's sustainability strategies and initiatives. As the Company was newly listed on the ACE Market of Bursa Securities on 23 September 2025, the Board acknowledges that the Group's EESG reporting practices, sustainability performance monitoring and target-setting processes are still at an early stage of development, and of the view that there remains room for further improvement. Moving forward, the Board, together with Senior Management, will continue to enhance the Group's approach in addressing material sustainability risks and opportunities, including strengthening sustainability-related performance monitoring, refining sustainability targets and progressively enhancing the integration of sustainability considerations into the Group's business strategies, risk management processes and performance evaluation framework.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	

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.

Application	:	Applied
Explanation on application of the practice	:	The NRC is responsible for annually reviewing the overall structure, size and composition of the Board and its Board Committees. This includes assessing the tenure of each Director, the required mix of skills, experience, diversity, core competencies and independence. The NRC ensures that the Board maintains an appropriate balance to function effectively, aligning with the Company's needs to support business growth while safeguarding the interests of shareholders and other stakeholders. Through the annual performance evaluation, the NRC gains insights into the Board's needs, including the need for new skills and perspectives, identification of competency gaps, diversity requirements, tenure considerations and the level of commitment of each Director in supporting the Company's strategic direction. For FYE 2026, the Board, through the NRC, reviewed and expressed satisfaction with the current Board mix and composition. Guided by the Directors' Fit and Proper Policy, the NRC evaluates the retiring Directors who are seeking for re-election based on prescribed criteria, including character, integrity, experience, competence and time commitment. The said policy is available on the Company's website at www.johnsonsolar.com.my/investor-relations/. In accordance with Clause 101 of the Company's Constitution, one third (1/3) of the Directors of the Company for the time being shall retire by rotation at each AGM, and all Directors shall retire from office at least once in every three (3) years but shall be eligible for re-election at the AGM. The Directors who are due for retirement by rotation at the forthcoming Second AGM of the Company are Mr. Chai Jeun Sian and Ms. Wendy Kam, both of whom have consented to and offered themselves for re-election. Having evaluated and being satisfied with the overall performance and contributions of the aforesaid retiring Directors, the Board, upon the recommendation of the NRC, resolved to propose their re-election at the forthcoming Second AGM in accordance with Clause 101 of the Company's Constitution.

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

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.

<table>
<tr><td>Application</td><td>:</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2">Currently, the Board consists of five (5) Board members, of which four (4) of them are Independent Non-Executive Directors (“INED”) including the Board Chairman.

The current Board composition fulfils the prescribed requirement of one-third (1/3) of the Board to be independent as stated under Rule 15.02 of the AMLR. In fact, the Board comprises a majority of INEDs, ensuring objective and independent deliberation, review and decision-making at the Board, thereby better safeguarding the interests of shareholders and other stakeholders while ensuring that high standards of conduct and integrity are upheld.

The NRC conducts an annual review of the independence of INEDs based on the criteria set out in the AMLR. This assessment ensures that the INEDs remain independent, exercise objective judgement and act in the best interests of the Company, the Group, shareholders and other stakeholders. The evaluation also helps identify any potential conflicts of interest that could compromise their independence and decision-making.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2"></td></tr>
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<tr><td>Measure</td><td>:</td><td colspan="2"></td></tr>
<tr><td>Timeframe</td><td>:</td><td></td><td></td></tr>
</table>

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.

Application :	Applied		
Explanation on application of the practice :	As at the date of this report, all INEDs of the Company have served on the Board for less than two (2) years and, accordingly, none of the INEDs has exceeded the nine (9)-year tenure limit. The Board Charter stipulates that the tenure of an INED shall not exceed a cumulative term of nine (9) years. Upon reaching this tenure limit, the INED may continue to serve on the Board after re-designated as a Non-Independent Director. In the event that the Board wishes to retain an INED beyond nine (9) years, the Board must provide justification and seek annual shareholders' approval through a two-tier voting process at the AGM. Prior to this, NRC is responsible for evaluating and recommending to the Board the continuance of the INED who has served on the Board beyond the tenure limit.		
Explanation for departure :			
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure :			
Timeframe :			

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.	
Application :	Not Adopted
Explanation on adoption of the practice :	

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.

Application	:	Applied
Explanation on application of the practice	:	The Company embraces diversity not only at the Board level but also across its operations, recognising diversity as a fundamental aspect of good governance that contributes to organisational effectiveness and the Group's sustainable growth. In line with this commitment, the Group ensures that its recruitment and selection practices at all levels are structured to consider a diverse pool of candidates, thereby fostering gender diversity and broader inclusion throughout the organisation. As outlined in its TOR, the NRC is responsible for evaluating and recommending potential candidates to the Board in the event of vacancies. In carrying out this responsibility, the NRC is guided by the Directors' Fit and Proper Policy for the appointment and re-election of Directors. The Directors' Fit and Proper Policy outlines key criteria, including: • Character and integrity including probity, personal integrity, financial soundness and solvency and good reputation; • Experience and competence including qualifications, trainings, skills, relevant experience and expertise and past performance or track record; and • Time and commitment including ability to discharge role having regard to other commitments and participation and contribution in the Board. The Directors' Fit and Proper Policy is available on the Company's website at www.johnsonsolar.com.my/investor-relations/. Additionally, the Board acknowledges the strong time commitment demonstrated by all Directors during FYE 2026, as reflected in their full attendance at Board and Board Committees meetings. The Board is satisfied that all Directors have devoted sufficient time and effort to effectively discharge their responsibilities to the Company.

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

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.

Application	:	Applied
Explanation on application of the practice	:	The NRC is responsible for overseeing the screening and recruitment process for new Directors. As part of a formal and transparent selection process, the NRC evaluates the suitability and qualifications of potential candidates before making recommendations to the Board for appointment. In carrying out this responsibility, the NRC assesses candidates based on their individual merits, taking into consideration a diverse mix of skills, functional expertise, industry knowledge, leadership experience, integrity, character and any other relevant attributes that could enhance and complement the Board's composition. This assessment is conducted with reference to the Directors' Fit and Proper Policy to ensure alignment with the Company's governance framework and strategic objectives. No new Director appointments were made since the Company's listing on the ACE Market of Bursa Securities on 23 September 2025 and up to the date of this report. Nevertheless, the NRC does not confine itself solely to recommendations from the existing Board members, Management or major shareholders when identifying candidates for appointment of Directors. Where appropriate, the NRC will consider a variety of independent sources and approaches to broaden the pool of potential candidates and identify suitably qualified individuals, including but not limited to the sourcing from a directors' registry, open advertisements, engagement of independent search firms, and to obtain independent professional advice or other advice.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure :		
Timeframe :		

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.

Application	:	Applied	
Explanation on application of the practice	:	A statement by the Board to support the re-election of the retiring Directors is set out in the Notice of the Second AGM for shareholders' perusal and consideration. Additionally, the profiles of the Directors standing for re-election are included in the Profile of Board of Directors of the Company's Annual Report 2026 to facilitate informed decision-making by shareholders.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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.

Application	:	Applied
Explanation on application of the practice	:	The NRC is chaired by Mr. Chan Chee Woei, an INED of the Company. In accordance with its TOR, the NRC shall consist of at least three (3) members, all of whom must be Non-Executive Directors, with the majority being independent. As of 31 March 2026, the NRC comprises exclusively INEDs as shown below: **Designation** / **Director** / **Directorship** Chairman / Chan Chee Woei / INED Member / Wong Phait Lee / INED Member / Wendy Kam / INED
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

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.

Application :	Applied	
Explanation on application of the practice :	As of 31 March 2026, the Board has two (2) women Directors out of total five (5) Board members, representing 40.0% of its total members, exceeding the 30% benchmark recommended by the best practices of MCCG.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

<table>
<tr><td>Application :</td><td colspan="2">Departure</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2">The Board has yet to adopt a gender diversity policy to promote women's participation in the Board and Senior Management within the Group.</td></tr>
<tr><td colspan="2">Although the Board has not formalised a standalone gender diversity policy, the Company demonstrates its commitment to gender diversity by incorporating the recommendation under Practice 5.9 of the MCCG for at least 30.0% women directors on the Board into both the Board Charter and the TOR of the NRC.

As at 31 March 2026, the Board recorded 40.0% female representation, while the Key Senior Management team recorded 33.0% female representation.

This reflects the Board's ongoing commitment to fostering an inclusive and balanced governance structure, while recognising the value that diverse perspectives and experiences contribute to more effective decision-making processes. Nonetheless, gender is not regarded as a prerequisite for directorships or managerial positions within the Company or the Group. Appointments are made on the basis of merit and objective criteria to ensure that the most suitable and qualified candidates are selected, regardless of gender.</td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

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.

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.		
Application	:	Applied
Explanation on application of the practice	:	The Board, through the NRC, conducted an annual assessment to evaluate the effectiveness of the Board and Board Committees, as well as the contributions made by each Board member, including the Board Chairman in respect of the FYE 2026. The performance evaluation process was facilitated by the Company Secretaries and carried out through Directors' self-assessments and peer reviews. The Board conducted the annual assessment internally and considered the existing evaluation framework remained appropriate and effective. In conducting the annual assessments, the NRC had assessed the performance of the Board as a whole, and the Board Committees based on the following criteria: (i) Board composition reflecting diversity in skills, experience, gender, and age; (ii) Board Committee composition that enables them to operate within clearly defined TOR; and (iii) Effectiveness of the Board covering the decision-making process, meeting effectiveness and Directors' engagement/participation. Additionally, the Board also assesses the independence of INEDs to ensure that they are free from any business or other relationships that could materially compromise their independent judgement or ability to act in the best interest of the Group. Based on the outcome of the assessments conducted by the NRC for FYE 2026, the Board is satisfied that: (a) Given the scope, size and complexity of the Group's operations, the current composition of the Board and Board Committees is

<table>
<tr><td></td><td colspan="2">well-balanced. The Board comprises members with diverse professional backgrounds and qualifications, as well as sufficient number of INEDs to ensure impartiality and provide constructive challenge to executive decisions;

(b) The Board Committees continue to operate within their clearly defined TOR, with their respective Chairpersons demonstrating the ability to facilitate effective discussions, ensure compliance and maintain accountability;

(c) All individual Directors are able to meet the Board’s expectations in terms of character, experience, integrity, competency and time commitment in discharging their roles as Directors of the Company; and

(d) All INEDs remain independent from the Management and are free from any business relationship that could materially compromise their independent judgement in the Board discussion or decision making.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

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.

Application :	Applied
Explanation on application of the practice :	The Board has established a comprehensive Remuneration Policy for Directors and Senior Management, which set out the principles, structure and procedures for determining the remuneration packages of Directors and Senior Management of the Company. The policy is designed to ensure that the remuneration and benefits accorded to Directors and Senior Management are adequate, fair and competitive, in order to attract and retain talented, suitably qualified and high-calibre individuals with the requisite credentials, experience and expertise to support and drive the Group's business strategies, long-term objectives, core values and overall interests. The remuneration packages of the Executive Directors and Key Senior Management are linked to their respective key performance indicators, as well as their contributions to the Group's growth and business performance. The Managing Director reviews and assesses the performance of Key Senior Management and recommends their remuneration levels to the NRC for review and recommendation to the Board for approval. As for the Executive Directors, including the Managing Director, their performance and remuneration levels are reviewed and assessed by the NRC and thereafter tabled to the Board for approval. The remuneration of Non-Executive Directors comprises fixed Directors' fees, meeting allowances and other benefits, where applicable. The fixed fees are determined based on, among others, their scope of duties and responsibilities, qualifications, skills, expertise, experience, contribution to the Board and/or Board Committees, as well as the complexity of the Group's business and activities. The Directors' fees and benefits payable are subject to shareholders'

	approval at the AGM and shall be fixed sums, and not by way of commission on or percentage of profits or turnover. To uphold good governance and transparency, Directors shall abstain from deliberating and voting on matters relating to their own remuneration. In addition, Directors who are also shareholders of the Company shall abstain from voting on resolutions pertaining to their own fees and benefits at general meetings. The Remuneration Policy for Directors and Senior Management is available on the Company's website at www.johnsonsolar.com.my/investor-relations/.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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.

Application	:	Applied
Explanation on application of the practice	:	As at 31 March 2026, the NRC comprises exclusively INEDs as shown below: **Designation** / **Director** / **Directorship** Chairman / Chan Chee Woei / INED Member / Wong Phait Lee / INED Member / Wendy Kam / INED In addition to its nomination function, the NRC is also responsible for discharging its remuneration function, which includes reviewing the remuneration of the Directors and Key Senior Management of the Company. In carrying out this responsibility, the NRC is guided by the Remuneration Policy for Directors and Senior Management and its TOR. The duties and responsibilities of the NRC are clearly stated in its TOR, which is available on the Company's website at www.johnsonsolar.com.my/investor-relations/.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

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.

Application	:	Applied
Explanation on application of the practice	:	The details of the Directors' remuneration for the FYE 2026, on named basis, with remuneration breakdown is shown in the table below.

No	Name	Directorate	Company ('000)							Group ('000)						
			Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total	Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total
1	Datuk Ir. Ahmad Fauzi Bin Hasan	Independent Director	37.6	3.0	-	-	-	-	40.6	37.6	3.0	-	-	-	-	40.6
2	Chai Jeun Sian	Executive Director	-	-	-	-	-	-	-	-	-	420.0	-	-	51.8	471.8
3	Wendy Kam	Independent Director	18.8	3.0	-	-	-	-	21.8	18.8	3.0	-	-	-	-	21.8
4	Wong Phait Lee	Independent Director	18.8	3.0	-	-	-	-	21.8	18.8	3.0	-	-	-	-	21.8
5	Chan Chee Woei	Independent Director	18.8	3.0	-	-	-	-	21.8	18.8	3.0	-	-	-	-	21.8
6	Alwizah Al-Yafii Binti Ahmad Kamal *(Resigned on 12 August 2025)*	Independent Director	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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.

<table>
<tr><td>Application</td><td>:</td><td>Departure</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td></td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td>The Company believes that disclosing the remuneration of the top five (5) Senior Management members on a named basis may not serve the best interests of the Company, due to the highly competitive environment, which could lead to talent retention challenges.

After due consideration of sensitivity and confidentiality of remuneration details, the Board opted to disclose the aggregate remuneration of Senior Management members (who are not Directors of the Company) received/receivable for FYE 2026 in bands of RM50,000 on an unnamed basis, as follows:

<table><tr><th>Range of Remuneration*</th><th>Number of Senior Management</th></tr><tr><td>RM200,001 to RM250,000</td><td>1</td></tr><tr><td>RM250,001 to RM300,000</td><td>1</td></tr></table>
Note:
* The remuneration includes salary and other emoluments, bonuses, contributions to the defined contribution plan and social security contributions. Successive bands of RM50,000 are not shown entirely as they are not represented.</td></tr>
<tr><td>The Board, through the NRC, ensures that the remuneration of Senior Management is aligned with their experience, performance and level of responsibility. In determining remuneration, the Board takes into account individual contributions and the overall performance of the Company, with the objective of maintaining competitive remuneration packages that attract, retain, and motivate key talent to drive long-term value creation.</td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td></td></tr>
</table>

Timeframe :		

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.

Application	:	Not Adopted
Explanation on adoption of the practice	:	

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.

Application	:	Applied	
Explanation on application of the practice	:	To maintain the objectivity of the Board's review on the ARMC's findings and recommendations, the roles of the Board Chairman and the ARMC Chairman are held by two (2) different individuals. The ARMC is chaired by Ms. Wendy Kam, while the Board is chaired by Datuk Ir. Ahmad Fauzi, both of whom are INEDs. The segregation of these positions, along with the duties and responsibilities of the ARMC and its Chairman, are outlined in the TOR of ARMC, which is available on the Company's website at www.johnsonsolar.com.my/investor-relations/.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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.

Application	:	Applied	
Explanation on application of the practice	:	To uphold a high level of financial integrity, the TOR of the ARMC require a cooling-off period of at least three (3) years before any former audit partner of the Company's external audit firm may be appointed as a member of the ARMC. This measure serves to safeguard the independence and objectivity of the ARMC. Currently, none of the ARMC members are former partners of the Group's external audit firm and/or its affiliate firm, and the Board does not anticipate any such appointments in the near future.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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.

<table>
<tr><td>Application</td><td>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>The ARMC, guided by its TOR, is responsible for evaluating the suitability, objectivity and independence of the External Auditors on an annual basis. In this regard, the ARMC conducted an assessment of the External Auditor, Messrs. Ecovis Malaysia PLT ("Ecovis"), taking into consideration the following key factors:

(i) the independence of the external audit firm;
(ii) the adequacy, suitability, competency, experience and overall quality of the External Auditor;
(iii) the External Auditor's capacity and resources, along with their ability to meet deadlines and address issues promptly, as outlined in the audit planning memorandum; and
(iv) the nature and extent of the non-audit services provided by the External Auditor and the associated fees for such services.

Based on the assessment conducted by the ARMC in respect of the audit and non-audit services rendered by Ecovis for FYE 2026, the ARMC was satisfied with the suitability and overall performance of Ecovis, and recommended to the Board the re-appointment of Ecovis as the External Auditor of the Company.

In addition, Ecovis have assured the Board of their independence throughout the audit engagement for FYE 2026 in accordance with the independence criteria set out by the Malaysian Institute of Accountants ("MIA").

Having considered that, the Board has recommended the re-appointment of Ecovis as the External Auditor of the Company for shareholders' approval at the forthcoming Second AGM.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td></td></tr>
<tr><td></td></tr>
</table>

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

Application	:	Adopted
Explanation on adoption of the practice	:	As at 31 March 2026, the ARMC comprises solely of INEDs as follows:

Designation	Director	Directorship
Chairman	Wendy Kam	INED
Member	Wong Phait Lee	INED
Member	Chan Chee Woei	INED

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.

Application :	Applied
Explanation on application of the practice :	All ARMC members are financially literate and collectively possess the requisite knowledge, skills, experience and expertise across various industries to discharge their duties and responsibilities effectively. The ARMC Chairman, Ms. Wendy Kam, is a member of MIA and a Fellow of the Association of Chartered Certified Accountants, and has more than 30 years of experience in finance, accounting and taxation field. The qualifications and experience of each ARMC member are disclosed in the Profile of Board of Directors section in the Annual Report 2026. All ARMC members kept themselves abreast of the latest developments in accounting and auditing standards, industry best practices and applicable regulatory requirements through professional development initiatives, as well as briefings by Management and the External Auditor. Details of the training programmes attended by the ARMC members during FYE 2026 are disclosed in the Corporate Governance Overview Statement of the Annual Report 2026. Based on the annual performance evaluation of the ARMC for FYE 2026, the NRC was satisfied that the ARMC members collectively possess the appropriate mix of skills, knowledge and expertise required to understand and review the Group's financial statements and the application of the relevant accounting standards. Accordingly, the Board, through the NRC, was of the view that the ARMC had discharged its roles and responsibilities effectively during FYE 2026.
Explanation for departure :	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :		

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.

Application	:	Applied
Explanation on application of the practice	:	The Board acknowledges its overall responsibility for establishing and maintaining an effective risk management and internal control framework to safeguard shareholders' investments and the Group's assets. The Board recognises that sound risk management framework and effective internal controls are fundamental to the Group's governance framework and the achievement of its strategic, operational and sustainability objectives. The Group has adopted an Enterprise Risk Management ("**ERM**") framework to ensure that key risks are systematically identified, assessed, managed, monitored and reported across all levels of the Group. The Group's ERM approach is based on the ORCA methodology, which focuses on Objectives, Risks, Controls and Alignment. This methodology supports the execution of strategies, achievement of business objectives and controlled operation of daily activities by aligning the Group's objectives, identified risks and control measures with its risk appetite and tolerance levels. The Group has put in place a tiered governance structure to ensure clear accountability for risk management. The Board is responsible for, among others, overseeing the adequacy and effectiveness of the Group's risk management and internal control systems, setting the Group's risk appetite and tolerance levels, and ensuring that Management implements appropriate internal controls and mitigation measures to manage risks within acceptable levels. The ARMC supports the Board by reviewing and overseeing the adequacy and effectiveness of the Group's risk management and internal control systems on a regular basis. Through the ARMC, the Board is kept informed of significant financial and non-financial matters, internal audit findings, external audit matters and key issues highlighted by Management, the Internal Auditor and the External Auditor. The Management Team is responsible for the day-to-day implementation of the ERM framework, including overseeing the Group's risk profile, evaluating the adequacy of existing controls, reviewing emerging risks, maintaining and updating the risk register,

	and reporting to the Board through the ARMC periodically. At the operational level, all employees are required to adhere to the ERM framework in discharging their duties and to escalate any emerging risks identified to the Management Team. The Group's risk management and internal control systems are designed to manage risks within acceptable levels, rather than to eliminate all risks. Accordingly, such systems can only provide reasonable, and not absolute, assurance against material misstatement, loss, fraud or other unforeseen circumstances.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

<table>
<tr><td>Application</td><td>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>Within the Group's ERM framework, the ERM approach and process are closely associated and interlinked. The ERM approach sets out the principles and methodologies that guide the consistent application of risk management across the Group, while the ERM process outlines the procedures for identifying, managing and addressing risks.

The Group's ERM approach is based on the ORCA methodology — Objectives, Risks, Controls and Alignment — which supports the execution of strategies, achievement of business objectives and controlled operation of daily activities.

As for ERM process, the Group adopted five (5) key risk management procedures, namely identifying, analysing, responding, monitoring and reporting on the Group's risks.

To systematically record and document all identified risks, the Group maintains a Risk Register which sets out, among others, the relevant risk ratings, mitigation plans or actions, and designated risk owners or responsible personnel.

The Group's internal control system is supported by clearly defined, formalised and documented internal policies, standards, and procedures. Key components of the internal control system include:

(i) Board Charter and TOR of the respective Board Committees;
(ii) company policies and procedures, including the Code, ABC Policy, Whistleblowing Policy and Directors' Fit and Proper Policy;
(iii) standard operating procedures for various business functions;
(iv) organisation structure with proper segregation of duties; and
(v) periodic internal audit reviews by an independent outsourced Internal Auditor to monitor and strengthen internal controls.

The Board, through the ARMC, has appointed Eco Asia Governance Advisory Sdn. Bhd. ("Eco Asia"), as the outsourced Internal Auditor to perform internal audit review on a regular basis in order to continuously monitor and enhance the Group's risk management and internal control system.</td></tr>
</table>

	More details on the Group's risk management and internal control system are provided in the Statement on Risk Management and Internal Control in the Annual Report 2026.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :		

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.

Application	:	Not Adopted
Explanation on adoption of the practice	:	

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.

Application	:	Applied
Explanation on application of the practice	:	The ARMC is responsible for ensuring the effectiveness of the internal audit function within the Group, including but not limited to: (i) reviewing the adequacy of the scope, functions, competency and resources of the internal audit functions, and ensuring it has the necessary authority to perform its duties; and (ii) reviewing the internal audit plan, processes, audit findings, as well as status of corrective actions implemented by Management to address the internal control weaknesses identified by the Internal Auditor and the timeliness of their remediation. The Board had outsourced its internal audit function to an independent professional firm, Eco Asia. The appointed Internal Auditor is independent and free from any relationships or conflicts of interest within the Group, thereby enabling it to conduct internal audit reviews objectively, impartially, proficiently and with due professional care. The Internal Auditor performs periodic internal audit reviews based on the approved internal audit plan. The Internal Auditor is granted full and unrestricted access to the relevant records, personnel and information necessary for the effective discharge of its duties. During FYE 2026, the Internal Auditor has performed two (2) internal audit reviews based on the approved internal audit plan and in accordance with the International Professional Practice Framework ("**IPPF**") for Internal Auditing issued by the Institute of Internal Auditors ("**IIA**"). To preserve independence and objectivity, the Internal Auditor reports directly to the ARMC, and provides independent assessments and assurance on the adequacy and effectiveness of the Group's internal control system. The primary functions of the Internal Auditor include conducting periodic internal audit reviews based on the approved audit plan, reporting audit findings together with root-cause analysis, risk implications and recommended corrective actions, and conducting follow-up reviews to assess the status and effectiveness of corrective actions implemented by Management. For FYE 2026, the Board was of the view that the Group's internal audit function had operated adequately, and there were no major

	weaknesses in the internal control system that would have a significant adverse impact on the Group's financial performance or operations.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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.

Application	:	Applied
Explanation on application of the practice	:	During FYE 2026, the internal audit function was outsourced to an independent professional firm, Eco Asia. The internal audit engagements were led by Ms. Janeeta Salim, the Head of Department of Internal Audit of Eco Asia, with the support of one (1) Assistant Manager, two (2) Senior Consultants and two (2) Junior Consultants. Ms. Janeeta Salim is an Associate Member of the IIA Malaysia and possess extensive experience in the internal audit profession. During FYE 2026, the Internal Auditor conducted the following internal audit reviews: (i) Project Contract and Tender Management; and (ii) Project Execution and Delivery (EPCC). The internal audit reviews were conducted in accordance with IPPF for Internal Auditing, including the International Standards for the Professional Practice of Internal Auditing. The Internal Auditor is independent and free from any relationships or conflicts of interest that could impair its objectivity in conducting internal audit.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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.

Application	:	Applied
Explanation on application of the practice	:	The Board recognises the importance of timely, transparent and effective communication with shareholders and stakeholders to foster mutual trust and understanding. The Company is committed to ensuring prompt, accurate and fair disclosure of the Group's business operations and developments through the following engagement channels: **(i) <u>Company's website</u>** The Company's website at www.johnsonsolar.com.my provides comprehensive and updated information about the Group and businesses, including corporate policies, financial information and annual reports. General public may also reach out to the Company through the "Contact Us" section on our Company's website at www.johnsonsolar.com.my/contact-us/ to send enquiries, suggest improvements or lodge complaints by filling up the form. Alternatively, the stakeholders may contact the Company at the following: ***JS Solar Holding Berhad*** B-11-01, Tower B, Dataran Atwater Commercial, Jalan Profesor Diraja Ungku Aziz, Seksyen 13, 46200 Petaling Jaya, Selangor. Tel No. : +603-3002 7754 Email : info@johnsonsolar.com.my **(ii) <u>Company announcements made to Bursa Securities</u>** Quarterly financial reports and material information disclosures are submitted to Bursa Securities and can be accessed on both the Company's website at www.johnsonsolar.com.my/investor-relations/ and the Bursa Securities' website at www.bursamalaysia.com.

	(iii) <u>Annual Report</u> The Annual Report serves as a key communication tool, providing a comprehensive overview of the Group's business operations, financial performance, corporate governance, sustainability initiatives, risk management and internal control systems. Annual Report 2026 is the first annual report issued by the Company following its listing on the ACE Market of Bursa Securities on 23 September 2025. **(iv) <u>General Meetings</u>** General meetings serve as a primary forum for shareholder engagement, enabling direct interaction with the Board. Shareholders can raise concerns, seek clarifications and gain insights into the Group's operations and strategic direction. **(v) <u>Press Conferences/Media Releases</u>** The Company may hold press conferences and issue media releases in conjunction with significant corporate developments, such as major agreements, product launches and corporate presentations. Through these communication channels, the Board actively engages with stakeholders in an effective, transparent and regular manner to support their well-informed investment decisions. Nevertheless, the Board is mindful of the legal and regulations governing the disclosure of material and price-sensitive information.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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.

<table>
<tr><td>Application :</td><td colspan="2">Not applicable – Not a Large Company</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

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.

Application :	Applied	
Explanation on application of the practice :	The forthcoming Second AGM of the Company scheduled on 24 August 2026, will mark the Company's first direct engagement with shareholders following its successful listing on the ACE Market of Bursa Securities on 23 September 2025. To ensure shareholders have sufficient time to review and consider the proposed resolutions, the notice of Second AGM, together with detailed explanations of each proposed resolution, will be issued and circulated to shareholders at least 28 days prior to the meeting, i.e. on 27 July 2026. The notice of Second AGM will be issued to the registered shareholders via email, while hard copies will be despatched to registered shareholders who do not have an email address. Further, to enhance outreach and accessibility, the notice of Second AGM will also be published in a nationally circulated newspapers and made available on the Company's website at www.johnsonsolar.com.my/investor-relations/.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

Application	:	Applied	
Explanation on application of the practice	:	The Board views general meetings as a vital platform for shareholders to interact with Directors, providing shareholders with the opportunity to express their views, raise concerns and gain direct insights into the Company's management and affairs. This facilitates meaningful and constructive dialogue between the Board and shareholders. Barring any unforeseen circumstances, all Directors, including the Chairpersons of the ARMC and NRC, have confirmed their attendance and participation at the forthcoming Second AGM. The Board is committed to facilitating discussions and providing meaningful explanations and responses to any questions or concerns raised by shareholders. The Company's External Auditor and Sponsor will also be present at the forthcoming Second AGM to respond to relevant questions from shareholders.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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.

Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	The forthcoming Second AGM, scheduled for 24 August 2026, will be conducted as a fully physical meeting at a venue within Kuala Lumpur, which is within the capital city vicinity and is easily accessible to shareholders. The venue selected is not in a remote location, thereby facilitating shareholders' attendance and participation at the meeting.
		At this stage, the Company does not foresee significant demand for remote shareholders' participation at the AGM, and the cost of implementing a hybrid meeting platform is not considered justified for the forthcoming Second AGM. Shareholders who are unable to attend the forthcoming Second AGM may appoint a proxy to attend, speak and vote on their behalf, provided that the proxy form is lodged at the office of the Company's Share Registrar, Tricor Investor & Issuing House Services Sdn. Bhd., at least forty-eight (48) hours before the time appointed for holding the general meeting. Shareholders are advised to refer to the Administrative Guide for the Second AGM for further information on the submission of proxy forms. The Board remains committed to ensuring accessible and transparent shareholder engagement and will continue to assess the feasibility of implementing remote shareholders' participation in the future.
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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.

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.		
Application	:	Applied
Explanation on application of the practice	:	The forthcoming Second AGM to be held on 24 August 2026 is the first shareholders' meeting following the Company's listing on the ACE Market of Bursa Securities on 23 September 2025. During the forthcoming Second AGM, the Board will encourage active participation from shareholders and proxies in attendance by giving reasonable time and opportunity for them to raise questions. The Chairman of the meeting will lead the discussions to ensure that shareholder engagement remains a key priority, and that questions or concerns raised are addressed with meaningful responses from the Board and Key Senior Management during the AGM. In addition, the Company's website serves as an essential platform for keeping shareholders informed of key developments. Shareholders may engage with the Company, raise concerns, and provide feedback through the communication channels available on the website. The minutes of the general meeting, together with a summary of the question and answer (Q&A) session, will be made available on the Company's website, reinforcing the Company's commitment to transparency and continuous shareholder engagement.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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.

<table>
<tr><td colspan="3">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.</td></tr>
<tr><td>Application :</td><td colspan="2">Not applicable – only physical general meetings were conducted in the financial year</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

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.

<table>
<tr><td colspan="4">Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.</td></tr>
<tr><td>Application</td><td>:</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2">The minutes of the forthcoming Second AGM to be held on 24 August 2026, being the first shareholders' meeting following its listing on the ACE Market of Bursa Securities on 23 September 2025, will be published on the Company's website at www.johnsonsolar.com.my/investor-relations/ not later than 30 business days after the conclusion of the AGM.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="4">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td colspan="2"></td></tr>
<tr><td>Timeframe</td><td>:</td><td></td><td></td></tr>
</table>

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PERSUANT 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.

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