

CORPORATE GOVERNANCE REPORT

STOCK CODE : 7222
COMPANY NAME : IMASPRO CORPORATION BERHAD
FINANCIAL YEAR : June 30, 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 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.

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	:	<p>The Board of Directors ("the Board") of Imaspro Corporation Berhad ("the Company"), together with its subsidiaries (collectively referred to as "the Group"), is entrusted with the responsibility for providing leadership and strategic direction to the Group and overseeing the Group's overall governance, business performance, risk management and internal control framework.</p> <p>In discharging its fiduciary and leadership responsibilities, the Board acts in the best interests of the Company with the objective of promoting the long-term success and sustainability of the Group. The Board's principal responsibilities include, amongst others:</p> <ul style="list-style-type: none">(a) Overseeing and evaluating the conduct and sustainability strategy of the businesses of the Group;(b) Reviewing and adopting the overall strategic direction, business plans, annual budgets of the Group, including major capital commitments;(c) Establishing key performance indicators and succession plan, including appointing, training, fixing the compensation of and where appropriate, replacing senior management;(d) Establishing policies for strengthening the performance of the Group including reviewing and approving new ventures, major acquisitions and disposal of undertakings and properties and ensuring that Management is proactively seeking to build the business through innovation, initiative, technology, new products and the development of its business capital;(e) Identifying principal risks and ensuring implementation of appropriate systems to manage these risks;

	<p>(f) Reviewing the adequacy and integrity of the Group's internal control systems and management information systems, including systems for compliance with applicable laws, regulations, rules, directives and guidelines;</p> <p>(g) Overseeing the development and implementation of the shareholder communication policy for the Group and ensuring the Group adheres to high standards of ethics and corporate behavior; and</p> <p>(h) Ensuring that the Group's financial statements are true and fair and confirm to any applicable laws and/or regulations.</p> <p>The Board is guided by its Board Charter, which sets out the respective roles, responsibilities and authority of the Board, Board Committees, Chairman, Managing Director and Management. The Board Charter also sets out the governance principles and practices adopted by the Company in line with the Companies Act 2016, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, the Malaysian Code on Corporate Governance 2021 and other applicable regulatory requirements.</p> <p>The Board reviewed the Board Charter on 27 August 2025 to ensure that it remains relevant and appropriate to the Group's business and governance requirements.</p> <p>To assist the Board in discharging the responsibilities, the Board is supported by the Audit Committee, Nomination Committee and Remuneration Committee, each of which operates within a set of clearly defined Terms of Reference ("TOR"). While specific responsibilities are delegated to these Board Committees, the Board remains collectively responsible for the decisions made and the discharge of its fiduciary duties.</p> <p>The Board Charter and the TOR of the respective Board Committees are available on the Company's website at https://www.imaspro.com/corporate_governance.html.</p>
Explanation for departure :	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
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.

Application	:	Applied
Explanation on application of the practice	:	<p>The Chairman of the Board, Datuk Captain Dr. Hamzah bin Mohd Noor, is an Independent Non-Executive Chairman and is responsible for providing leadership to the Board and ensuring its effective functioning.</p> <p>The Chairman leads Board meetings and facilitates constructive deliberations among Directors, ensuring that sufficient time is allocated for the discussion of strategic, financial, governance and other significant matters affecting the Group. He encourages active participation by all Directors and promotes an environment in which differing views and perspectives may be expressed openly and constructively.</p> <p>The Chairman also ensures that Directors receive timely and quality information to enable them to make informed decisions and effectively discharge their responsibilities. He promotes effective communication between the Board and Management and ensures that the Board remains focused on matters relevant to the Group's long-term success and sustainability.</p> <p>In addition, the Chairman plays an important role in promoting high standards of corporate governance, integrity and ethical conduct and in ensuring that the Board acts in the best interests of the Company and its stakeholders.</p> <p>The Chairman is part of the control mechanism in ensuring that Management's decisions are properly considered, give assistance and advice when needed and oversee Management's establishment of adequate control mechanism to oversee compliance responsibilities and risk mitigation.</p> <p>The roles and responsibilities of the Chairman are clearly set out in the Company's Board Charter.</p>
Explanation for departure	:	

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The positions of Chairman and Managing Director ("MD") are held by separate individuals to ensure an appropriate balance of power, authority and accountability between the leadership of the Board and the management of the Group's business and operations.</p> <p>Datuk Captain Dr. Hamzah bin Mohd Noor, the Independent Non-Executive Chairman, provides leadership to the Board and is responsible for ensuring the effective functioning of the Board and promoting high standards of corporate governance.</p> <p>Mr. Tong Chin Hen, the MD, is responsible for the day-to-day management of the Group's operations and the implementation of the strategies, policies and decisions approved by the Board. Supported by the Management team, the MD is accountable for executing the Group's business plans, overseeing operational performance, managing the Group's resources effectively and keeping the Board informed of significant business developments and matters requiring its consideration.</p> <p>The respective roles and responsibilities of the Chairman and MD are clearly defined in the Board Charter. The separation of these roles provides an effective balance between independent oversight and executive responsibility and reinforces accountability within the Group.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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

<i>Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.</i>		
Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	The Chairman of the Board, Datuk Captain Dr. Hamzah bin Mohd Noor ("Datuk"), is not a member of the Audit Committee, Nomination Committee or Remuneration Committee but he participates in the Board Committees' meetings by way of invitation.
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	Datuk does not participate in any voting or deliberation during the Board Committees' meetings to prevent potential conflicts of interest.
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 1.5

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	:	<p>The Company Secretaries are qualified Chartered Secretaries under Malaysian Institute of Chartered Secretaries and Administrators . They provide advisory support to the Board and regularly update Directors on matters related to corporate governance, Board policies and procedures, administrative practices, and corporate compliance. All Directors have unrestricted access to the advice and services of the Company Secretaries, whose appointment and removal are decisions reserved for the Board collectively.</p> <p>The Company Secretaries provide information and advice to the Board and the Board committees on issues relating to compliance with laws, rules, procedures and regulations affecting the Group. The Company Secretaries are responsible for ensuring that Board procedures are followed, that the applicable rules and regulations for the conduct of the affairs of the Board are complied with and for all matters associated with the maintenance of the Board or otherwise required for its efficient operation.</p> <p>The Company Secretaries also ensure that the Board is kept well informed of relevant regulatory requirements and developments in corporate governance that impact the duties and responsibilities of Directors to stay abreast of evolving statutory and regulatory frameworks, the Company Secretaries attend continuous professional development programmes and seminars conducted by relevant regulatory bodies, including updates on the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.</p> <p>All deliberations during Board and Board Committees' meetings are duly recorded and properly documented by way of minutes by the Company Secretaries.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		

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	:	<p>Prior to each Board and Board Committee meeting, the agenda and a set of board papers relevant to the business of the meeting will be circulated to all Directors at least five (5) business days before the meeting for the Directors to study and evaluate the matters to be discussed. Urgent papers may be presented and tabled at the meetings under supplemental agenda.</p> <p>The Board papers contain comprehensive information on matters requiring deliberation and decision, including the Group's financial and operational performance, strategic initiatives, corporate proposals, risk management matters and other significant developments. Where additional information or clarification is required, the Directors have unrestricted access to the Managing Director, Management team and Company Secretaries.</p> <p>The Board meets at least four (4) times a year to discharge its responsibilities effectively. Additional Board meetings are convened as and when necessary to consider urgent matters, significant corporate proposals or other business requiring the Board's deliberation and approval.</p> <p>An annual meeting calendar, incorporating the scheduled dates of the Board and Board Committees' meetings as well as the Annual General Meeting, is prepared and circulated in advance to facilitate the Directors' planning and commitment to attend the meetings.</p> <p>Board meetings act as the forums for the Directors to deliberate on matters including the Group's financial and operational performance, business strategies, significant investments, corporate proposals, risk management, internal control matters and other key developments affecting the Group. Members of the management team are invited to attend Board meetings, where appropriate, to provide clarification and additional information on matters under consideration.</p> <p>Details of the Board and Board Committee meetings held for the financial year ended 30 June 2026 ("FYE 2026") and the Board members' respective attendances are disclosed on the Corporate Governance Overview Statement of the Annual Report 2026.</p>

	<p>All Directors complied with Paragraph 15.05(3)(c) of the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad by attending at least 50% of the Board meetings held For FYE 2026.</p> <p>Directors are encouraged to actively participate in Board deliberations and provide independent views to facilitate informed decision-making. Where a Director has a direct or indirect interest in any matter under consideration, the Director shall declare the nature of the interest and abstain from deliberation and voting on the relevant resolution in accordance with the Companies Act 2016, the MMLR and the Company's Constitution.</p> <p>Board decisions are generally made by consensus. Where appropriate, decisions may also be made by way of Directors' Written Resolutions in accordance with the Company's Constitution.</p> <p>To ensure that Directors devote sufficient time to discharge their responsibilities effectively, each Director is required to notify the Chairman before accepting any new directorship in other public listed companies. As at the date of this Statement, all Directors held not more than five (5) directorships in public listed companies, in compliance with Paragraph 15.06 of the MMLR.</p> <p>The Company Secretaries attend all Board and Board Committees' meetings and ensure that the minutes accurately reflect the deliberations and decisions of the Board and Board Committees, including whether any Director abstains from voting or deliberating in a particular manner.</p> <p>Minutes of the respective meetings together with decisions made by way of a resolution passed are duly recorded and properly kept by the Company Secretaries.</p>
Explanation for departure :	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
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	:	<p>The Board is guided by a Board Charter which sets out the roles, responsibilities and authority of the Board, Board Committees, Chairman, Managing Director and Management. The Board Charter provides guidance to the Board in the discharge of its duties and responsibilities and sets out the governance principles and practices adopted by the Company.</p> <p>The Board Charter also sets out matters reserved for the Board's consideration and approval, including, amongst others, the Group's strategic direction and business plans, significant corporate proposals and investments, financial reporting, risk management and internal control, succession planning and other matters requiring the Board's oversight and approval.</p> <p>The Board Charter is reviewed periodically to ensure that it remains relevant and consistent with the Companies Act 2016, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, the Malaysian Code on Corporate Governance 2021 and other applicable regulatory requirements.</p> <p>The Board last reviewed the Board Charter on 27 August 2025 to ensure its continued relevance and alignment with the applicable regulatory requirements and good corporate governance practices.</p> <p>The Board Charter is available on the Company's website at https://www.imaspro.com/corporate_governance.html.</p>
Explanation for departure	:	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		

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	:	<p>The Board is committed to promoting high standards of integrity, ethical conduct and professionalism throughout the Group. To support this commitment, the Company has established a Code of Conduct and Ethics ("CEC"), which sets out the principles and standards of behaviour expected of Directors and employees in carrying out their duties and responsibilities.</p> <p>The CEC promotes honesty, integrity, accountability, compliance with applicable laws and regulations, and responsible business conduct. It serves as a guide for ethical decision-making and reinforces the Group's commitment to maintaining a strong corporate governance culture. Directors are expected to lead by example and uphold high standards of integrity in the discharge of their fiduciary duties.</p> <p>The CEC is reviewed periodically by the Board to ensure that it remains relevant and consistent with applicable laws, regulations and good corporate governance practices. For the financial year ended 30 June 2026, the Board reviewed the CEC on 27 August 2025.</p> <p>The CEC is available on the Company's website at https://www.imaspro.com/corporate_governance.html.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Company has established a Whistle Blowing Policy to provide an appropriate avenue for all employees, agents, vendors, contractors, suppliers, consultants, customers and other stakeholders to raise concerns about any improper conduct without fear of retaliation and to offer protection for the reporter who reports such allegations. This will also strengthen the accountability and transparency in the business affairs of the Group.</p> <p>The Board is committed to ensuring that appropriate procedures are in place for the reporting, investigation and resolution of concerns raised under the Whistle Blowing Policy.</p> <p>The Whistle Blowing Policy is reviewed periodically to ensure that it remains relevant and effective and is available on the Company's website at https://www.imaspro.com/corporate_governance.html.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Board recognises the importance of sustainability in supporting the Group's long-term resilience and value creation. The Board provides oversight of the Group's sustainability matters and ensures that sustainability considerations are taken into account, where appropriate, in the Group's business strategies and operations.</p> <p>The Group integrates environmental, social and governance ("ESG") considerations into its business practices, taking into account the nature and scale of its operations. The Board also promotes sustainable business practices and considers the interests of shareholders and other stakeholders in discharging its responsibilities.</p> <p>The Company has established a Sustainability Policy which provides guidance on the Group to achieve sustainability best practices in all its business activities by integrating sustainable practices into its daily businesses and aligning them to its core values.</p> <p>Further information on the Group's sustainability initiatives and performance is set out in the Sustainability Statement contained in the Annual Report 2026.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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 Group communicates its sustainability strategies, policies, and targets to both internal and external stakeholders through a range of engagement channels.			
		The table below contains a list of stakeholders, areas of interest, engagement channels and frequency of engagement.			
		Stakeholders	Areas of Interest	Engagement Channels	Frequency
		Shareholders & Investors	<ul style="list-style-type: none">•Financial Performance•Regulatory compliance•Corporate governance•Ethical business conduct•Internal Control and risk management	<ul style="list-style-type: none">•Financial announcement and reporting•General meetings•Corporate website•Announcement on Bursa Malaysia website	<ul style="list-style-type: none">•Annually•Quarterly
		Customers	<ul style="list-style-type: none">•Quality of service•Product development and innovation	<ul style="list-style-type: none">•Quality and performance assessment•Progress meetings and updates	<ul style="list-style-type: none">•Annually•Periodically
		Employees	<ul style="list-style-type: none">•Employee health and safety•Career development and advancement•Communication and engagement	<ul style="list-style-type: none">• Performance appraisals•Operational meetings and discussions•Occupational safety	<ul style="list-style-type: none">•Annually•Periodically•Ad-hoc

			meetings •Trainings	
	Vendors & Suppliers	•Sustainable and fair procurement practices •Anti-bribery and corruption awareness	•Supplier performance evaluations •Meetings and discussions	•Annually •Ad-hoc
	Government regulators	•Approvals, license and permits •Regulatory Compliance •Standards and certifications	•Meetings and consultations •Training programmes and dialogue •Audit and verification	•Annually •Ad-hoc
	Local communities	•Community wellbeing •Community investment opportunities	•General meetings •Media announcements •Corporate Social Responsibility •Annual report •Group website	•Annually •Ad-hoc
Explanation for departure	:			
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>				
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.

Application	:	Applied
Explanation on application of the practice	:	<p>The Board recognises the importance of keeping abreast of sustainability matters and developments relevant to the Group's business and operations.</p> <p>The Directors continue to enhance their knowledge and understanding of sustainability matters through relevant training programmes, seminars, briefings and updates on regulatory and industry developments. The Company Secretaries also keep the Board informed of relevant developments in corporate governance and regulatory requirements, including sustainability-related requirements applicable to public listed companies.</p> <p>The Board continues to consider relevant environmental, social and governance matters in overseeing the Group's business and encourages Directors to attend relevant training programmes to strengthen their understanding of emerging sustainability issues.</p> <p>Details of the trainings attended by the Board are available on the Corporate Governance Overview Statement of the Annual Report 2026.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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 4.4

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	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	<p>The Company conducts annual performance evaluations of the Board, Board Committees and individual Directors. However, the existing evaluation framework does not specifically incorporate formal assessment criteria on the performance of the Board and Key Senior Management in addressing the Group's material sustainability risks and opportunities. A comprehensive analysis is necessary to ensure that the sustainability-related key performance indicators ("KPIs") developed for the Board and Senior Management are appropriate, measurable, and aligned with the Company's sustainability agenda. While efforts are underway, the full integration of these sustainability-driven KPIs into the annual performance assessments of the Board and Senior Management has not yet been fully realised.</p> <p>Notwithstanding the above, the Board continues to oversee the Group's sustainability matters and considers relevant environmental, social and governance matters in the Group's business and operations.</p>
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	The Board will consider incorporating relevant sustainability-related criteria into the existing performance evaluation framework, where appropriate, taking into consideration the nature, size and complexity of the Group's business and operations. At present, the Group's sustainability efforts are detailed in the Sustainability Statement which forms part of the Annual Report.
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	:	<p>The Nomination Committee ("NC") is responsible for reviewing the composition of the Board periodically to ensure that it continues to have an appropriate mix of skills, knowledge, experience, independence and diversity to effectively discharge its responsibilities and support the Group's business and strategic direction.</p> <p>The NC also reviews the tenure, performance and contribution of the Directors as part of the annual Board Effectiveness Evaluation. The assessment covers, amongst others, the effectiveness of the Board and Board Committees, the performance and contribution of individual Directors, the independence of the Independent Non-Executive Directors and the performance of the Managing Director.</p> <p>In considering Directors who are due for re-election, the NC assesses their performance, contribution, independence where applicable, time commitment and effectiveness, as well as their continued compliance with the Company's Directors' Fit and Proper Policy, before making its recommendation to the Board.</p> <p>At the 21st Annual General Meeting of the Company, the following Directors were proposed and recommended by the NC and the Board for re-election:</p> <p><u>Clause 76(3) of the Constitution</u></p> <p>Tong Chin Hen</p> <p><u>Clause 78 of the Constitution</u></p> <p>Kevin Chung Li Kien</p> <p>Annually, the NC conducts a comprehensive assessment covering the performance of the Board and its Committees, individual Directors, the Managing Director, and the independence of Independent Directors. The annual assessment involves the completion of structured questionnaires by the Directors. These questionnaires evaluate, among others, the performance of the Board and its Committees, individual Directors through self and peer evaluations,</p>

	<p>the mix of skills and experience, and the independence of Independent Directors. The Company Secretaries compile the responses and prepare a summary report for the NC's review and subsequent recommendation to the Board. Based on the NC's evaluation, the Board is satisfied that the current composition is well-balanced, with Directors possessing the necessary skills, experience, and competencies. Furthermore, the Board and its Committees have effectively discharged their respective duties and responsibilities in accordance with their Board Charter and Terms of Reference during the financial year.</p> <p>.</p>	
Explanation for departure :		
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		
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.

Application	:	Applied
Explanation on application of the practice	:	<p>The Board comprises five (5) Directors, of whom four (4) are Independent Non-Executive Directors (“INEDs”), while the remaining one is the Managing Director. The INEDs are:</p> <p>(a) Datuk Captain Dr. Hamzah Bin Mohd Noor; (b) Chan Kim Hing; (c) Kevin Chung Li Kien; and (d) Ooi Ming Chu.</p> <p>The Board therefore comprises a majority of Independent Directors and complies with Practice 5.2 of the Malaysian Code of Corporate Governance 2021 as well as Paragraph 15.02 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.</p> <p>The Board is satisfied that its composition provides an appropriate balance of Executive and Independent Non-Executive Directors and an appropriate mix of skills, knowledge, experience and independence to enable the Board to discharge its responsibilities effectively and exercise objective judgement in the best interests of the Company and its stakeholders.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 5.3

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	:	<p>The Board recognises the importance of maintaining independence and objectivity among its Independent Non-Executive Directors. The tenure of an Independent Director shall not exceed a cumulative term of nine (9) years unless the Board provides justification and obtains shareholders' approval through a two-tier voting process in accordance with the Malaysian Code of Corporate Governance 2021 ("MCCG").</p> <p>The Nomination Committee ("NC") conducts an annual assessment of the independence of the Independent Non-Executive Directors based on the criteria prescribed under the MMLR of Bursa Securities and the Company's Directors' Fit and Proper Policy. The assessment takes into consideration, amongst others, the Director's independence, performance, contribution, objectivity and ability to exercise independent judgement.</p> <p>For the financial year ended 30 June 2026, both Datuk Captain Dr. Hamzah bin Mohd Noor ("Datuk") and Mr. Chan Kim Hing served the Company as Independent Non-Executive Directors for a cumulative term exceeding nine (9) years. The NC recommended to the Board that both of them shall continue to act as Independent Non-Executive Directors as they had devoted sufficient time and commitment to discharge their responsibilities and professional obligation as Independent Non-Executive Directors.</p> <p>Accordingly, the Company sought shareholders' approval for Datuk and Mr. Chan's appointment as the Independent Non-Executive Directors at the Annual General Meeting through a two-tier voting process in accordance with the MCCG.</p>
Explanation for departure	:	

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Board is committed to ensuring that appointments to the Board and Key Senior Management are based on objective criteria and merit, with due regard to diversity in skills, experience, age, cultural background and gender.</p> <p>In evaluating candidates for appointment to the Board, the Nomination Committee ("NC") considers, amongst others, the candidate's character, integrity, competence, experience, skills, knowledge, independence, time commitment and ability to contribute effectively to the Board, taking into account the needs of the Group and the diversity of the Board.</p> <p>The Company has adopted a Directors' Fit and Proper Policy to provide a structured framework for the appointment and re-election of Directors and to ensure that candidates possess the appropriate character, integrity, experience, competence and time commitment required to effectively discharge their duties and responsibilities.</p> <p>The Company has also adopted a Gender Diversity Policy which promotes diversity in terms of gender, age, ethnicity, skills, experience and professional background. In considering appointments to the Board, the NC adopts a merit-based approach while giving due regard to diversity and the needs of the Board.</p> <p>The Board, through the NC, reviews the composition of the Board periodically to ensure that it continues to maintain an appropriate balance of skills, experience, independence and diversity necessary to support the Group's long-term success.</p>
Explanation for departure	:	

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Nomination Committee ("NC") is guided by its Terms of Reference ("TOR") in identifying and assessing suitable candidates for appointment to the Board. In identifying candidates, the NC is not restricted to recommendations from existing Directors, Management or major shareholders and may consider candidates from independent sources, where appropriate.</p> <p>In assessing potential candidates, the NC considers objective criteria and merit, including the candidate's character, integrity, competence, experience, skills, knowledge, independence, time commitment and ability to contribute effectively to the Board, as well as the diversity and overall composition of the Board.</p> <p>The assessment is also undertaken with reference to the Company's Directors' Fit and Proper Policy. Upon completion of its assessment, the NC makes its recommendation to the Board for consideration and approval.</p> <p>The NC's TOR is available on the Company's website at https://www.imaspro.com/corporate_governance.html.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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	:	<p>The Board ensures that shareholders are promptly notified of any changes in the composition of the Board and its Board Committees through timely announcements to Bursa Malaysia Securities Berhad in accordance with the Main Market Listing Requirements (“MMLR”).</p> <p>Comprehensive profiles of all Directors are disclosed in the Company’s Annual Report. These profiles include key details such as age, gender, directorships in other public listed companies, professional background, potential conflicts of interest and shareholdings in the Company, where applicable.</p> <p>The Nomination Committee (“NC”) conducts an annual review and assessment of each Director’s tenure and eligibility for re-election. This assessment is guided by the NC’s Terms of Reference and the Directors’ Fit and Proper Policy and evaluates the Director’s performance, contribution to the Board and compliance with the fit and proper criteria. The outcome of this review forms the basis of the NC’s recommendation to the Board regarding Directors seeking re-election at the Annual General Meeting (“AGM”).</p> <p>In preparation for the AGM, the Board provides a statement outlining its assessment and justification for the re-election of the relevant Directors. This statement, which is included in the Statement Accompanying the Notice of AGM, highlights the rationale for the Board’s recommendation and discloses any conflicts of interest — actual, perceived or potential — thereby enabling shareholders to make informed voting decisions.</p> <p>In accordance with Clause 76(3) of the Company’s Constitution, one-third (1/3) of the Directors shall retire by rotation at each AGM and shall be eligible for re-election. Clause 78 of the Company’s Constitution states that Directors appointed by the Board during the financial year are required to retire at the next AGM following their appointment and are eligible for re-election.</p>

	<p>At the 21st Annual General Meeting held on 19 November 2025, the following Directors retired and stood for re-election as Directors of the Company:-</p> <p><u>Clause 76(3) of the Constitution</u></p> <p>Mr. Tong Chin Hen</p> <p><u>Clause 78 of the Constitution</u></p> <p>Mr. Kevin Chung Li Kien</p>	
Explanation for departure	:	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		
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	:	<p>The Chairman of the Nomination Committee (“NC”) is Mr. Chan Kim Hing, who also serves as the Senior Independent Non-Executive Director (“INED”) of the Company.</p> <p>The other members of the NC are Ms. Ooi Ming Chu and Mr. Kevin Chung Li Kien, both of whom are INEDs.</p> <p>The NC therefore comprises entirely INEDs and is chaired by the Senior INED in line with the Malaysian Code of Corporate Governance 2021.</p> <p>The profile of the Chairman of the NC is available in the Annual Report 2026, and the Terms of Reference of the NC is published on the Company’s website at https://www.imaspro.com/corporate_governance.html.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	<p>As at the date of this Report, the Board comprises five (5) Directors, of whom one (1) is a woman Director, representing 20% of the total Board composition. Accordingly, the Company has not achieved the 30% women Director representation as recommended under Practice 5.9 of the Malaysian Code of Corporate Governance 2021.</p> <p>Notwithstanding the above, the Board recognises the importance of gender diversity and is committed to promoting diversity in its composition. The Company has adopted a Gender Diversity Policy which supports diversity in terms of gender, age, ethnicity, skills, experience and professional background.</p> <p>In considering new appointments to the Board, the Nomination Committee ("NC") assesses candidates based on objective criteria and merit, while giving due regard to gender diversity and the overall needs and composition of the Board. The Board will continue to identify suitable women candidates as and when vacancies arise, with the aim of improving women representation on the Board.</p>
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	<p>The Board, through the NC, will continue to identify and consider suitably qualified women candidates for appointment to the Board, taking into consideration the appropriate mix of skills, experience, knowledge, independence and diversity required by the Board.</p> <p>The appointment of Directors will continue to be based on merit and objective criteria, with due regard to the Company's Gender Diversity Policy and the needs of the Board.</p>
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.

Application	:	Applied
Explanation on application of the practice	:	<p>The Board recognises the importance of diversity in strengthening Board effectiveness and supporting sound decision-making. The Company has adopted a Gender Diversity Policy which promotes diversity in terms of gender, age, ethnicity, skills, experience and professional background.</p> <p>The Company is committed to providing equal opportunities in the appointment of Directors and Key Senior Management. Appointments are based on merit and objective criteria, taking into consideration the appropriate mix of skills, knowledge, experience, competence and diversity required by the Company.</p> <p>In relation to Board appointments, the Nomination Committee gives due consideration to gender diversity when assessing suitable candidates, while ensuring that appointments are made based on merit and the needs of the Board.</p> <p>As at the date of this Report, the Board comprises one (1) female Director. The Board acknowledges that the current female representation is below the 30% level recommended under Practice 5.9 of the Malaysian Code of Corporate Governance 2021 and will continue to identify suitable female candidates as and when Board vacancies arise.</p> <p>The Company's Board Charter and Gender Diversity Policy are available on the Company's website at https://www.imaspro.com/corporate_governance.html.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

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	:	<p>The Nomination Committee (“NC”) conducts an annual assessment on the effectiveness of the Board, Board Committees and individual Directors, including the Managing Director.</p> <p>For the financial year ended 30 June 2026, the NC conducted the annual Board Effectiveness Evaluation, which covered, amongst others:</p> <ul style="list-style-type: none">• the effectiveness and composition of the Board;• the performance and effectiveness of the Board Committees;• the performance and contribution of each individual Director;• the independence of the Independent Non-Executive Directors; and• the performance of the Managing Director. <p>The assessment is carried out using evaluation questionnaires and self-assessment forms, taking into consideration the Directors’ skills, experience, knowledge, integrity, independence, time commitment and overall contribution to the Board and the Group.</p> <p>Based on the results of the Board Effectiveness Evaluation for the financial year ended 30 June 2026, the NC and the Board are satisfied that the Board, Board Committees and individual Directors have discharged their responsibilities effectively and continue to possess the appropriate mix of skills, experience, knowledge and competencies to lead the Group. The NC is also satisfied that each Independent Non-Executive Director continues to demonstrate independence in character and judgement and fulfils the independence criteria prescribed under the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.</p>

	The Board will continue to undertake annual evaluations as part of its commitment to maintaining the effectiveness of the Board and high standards of corporate governance.	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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 7.1

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	:	<p>The Company has established a Remuneration Policy that outlines the remuneration framework for both the Directors and the Key Senior Management team. This framework is aligned with the Group's corporate objectives and commitment to enhancing shareholder value, with the aim of attracting, retaining and motivating the right talent to drive the Group's long-term growth and success.</p> <p>The Remuneration Committee ("RC") is responsible for reviewing the remuneration packages of both Executive and Non-Executive Directors to ensure that they are fair, competitive and reflective of each Director's experience, responsibilities and contributions. The RC also takes into consideration prevailing market practices in reviewing the remuneration framework.</p> <p>Based on the RC's recommendations, the Board proposes the Directors' fees and benefits payable to the Non-Executive Directors for shareholders' approval at the Annual General Meeting in accordance with Section 230 of the Companies Act 2016.</p> <p>The remuneration package for the Managing Director ("MD") comprises a base salary and other emoluments. The MD's performance is assessed annually, taking into account both individual performance and the overall performance of the Group. Any bonuses payable are reviewed by the RC and recommended to the Board for approval.</p> <p>Directors do not participate in decisions regarding their own remuneration.</p> <p>Details of the remuneration of the Non-Executive Directors and the MD are disclosed in the Corporate Governance Overview Statement of</p>

	the Annual Report 2026.	
	The Remuneration Policy and the RC's Terms of Reference are available on the Company's website at https://www.imaspro.com/corporate_governance.html .	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Remuneration Committee ("RC") comprises three (3) members, all of whom are Independent Non-Executive Directors. The composition of the RC is as follows:</p> <p><u>Chairman</u> Mr. Kevin Chung Li Kien</p> <p><u>Members</u> Ms. Ooi Ming Chu Mr. Chan Kim Hing</p> <p>The primary responsibility of the RC is to assist the Board in establishing, reviewing and recommending the remuneration framework and policies for Directors and Key Senior Management. The RC ensures that the remuneration policies and practices are fair, competitive and aligned with the Company's strategic objectives, individual performance and the long-term interests of the Group.</p> <p>The RC also reviews and recommends the remuneration packages of the Executive Director and Key Senior Management, while the remuneration of the Non-Executive Directors is subject to shareholders' approval at the Annual General Meeting .</p> <p>The RC is governed by its Terms of Reference ("TOR"), which sets out its authority, duties and responsibilities. The TOR of the RC is available on the Company's website at https://www.imaspro.com/corporate_governance.html.</p> <p>For the financial year ended 30 June 2026, the RC met once. All recommendations of the RC were deliberated and endorsed by the Board.</p>

Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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 remuneration details for each Director, including fees, allowances, salaries, bonuses, benefits-in-kind, and other emoluments for the financial year ended 30 June 2026, are set out 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	Tong Chin Hen	Managing Director	24	2	-	-	-	-	26	24	2	1,260	525	17	423	2,251
2	Datuk Captain Dr. Hamzah bin Mohd Noor	Independent Non-Executive Chairman	30	2	-	-	-	-	32	30	2	-	-	-	-	32
3	Chan Kim Hing	Senior Independent Non-Executive Director	29	2	-	-	-	-	31	29	2	-	-	-	-	31
4	Ooi Ming Chu	Independent Non-Executive Director	30	2	-	-	-	-	32	30	2	-	-	-	-	32
5	Kevin Chung Li Kien	Independent Non-Executive Director	29	2	-	-	-	-	31	29	2	-	-	-	-	31

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.

Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	<p>The Board is of the view that, in the interest of confidentiality and security, it is not advisable for the Group to disclose the specific remuneration details of the top seven (7) Key Senior Management personnel on a named basis. Nevertheless, the aggregate remuneration of Key Senior Management personnel is disclosed in the Audited Financial Statements for the financial year ended 30 June 2026.</p> <p>The remuneration awarded to each member of Key Senior Management is commensurate with the time, responsibilities and contributions rendered in fulfilling their respective roles and is closely aligned with the overall performance of the Group.</p> <p>The number of Key Senior Management personnel whose remuneration falls within the respective remuneration bands is disclosed in bands of RM50,000 in the Corporate Governance Overview Statement of the Annual Report 2026.</p> <p>The Board is of the view that the principles of transparency and accountability in corporate governance, particularly in relation to Key Senior Management remuneration, are appropriately upheld through the disclosure of remuneration bands in the Corporate Governance Overview Statement and aggregate remuneration in the Audited Financial Statements for the financial year ended 30 June 2026.</p>
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

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

Intended Outcome

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

Practice 8.3 - Step Up

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

Application	:	Not Adopted
Explanation on adoption of the practice	:	

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

Intended Outcome

There is an effective and independent Audit Committee.

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

Practice 9.1

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board has established an Audit Committee ("AC") comprising exclusively Independent Non-Executive Directors.</p> <p>The AC is entrusted with overseeing the integrity of the Group's financial reporting, ensuring compliance with applicable accounting standards, and monitoring the effectiveness of the Group's risk management and internal control systems.</p> <p>Ms. Ooi Ming Chu, who serves as the Chairperson of the AC, does not hold the position of Chairperson of the Board. This separation of roles reinforces the independence and objectivity of the AC in carrying out its oversight responsibilities.</p> <p>Further details on the composition and key activities of the AC are provided in the AC Report of the Company's Annual Report 2026.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>As at the date of this Report, none of the members of the Audit Committee ("AC") has previously served as a key audit partner of the Company's external auditors.</p> <p>The AC remains committed to upholding the independence of the external auditors and preventing any potential conflicts of interest. In line with this commitment, the AC's Terms of Reference includes a policy requiring a mandatory cooling-off period of at least three (3) years for any former key audit partner of the Company's external auditors before being eligible for appointment as a member of the AC.</p> <p>As at the date of this Report, the Company has not appointed any former key audit partner as a Director or member of the AC.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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.

Application	:	Applied
Explanation on application of the practice	:	<p>The Board maintains a formal and transparent relationship with the External Auditors. The Audit Committee ("AC") is tasked with recommending the appointment of the External Auditors to the Board, which is then subject to shareholders' approval at the Annual General Meeting ("AGM"). The Board is responsible for determining the External Auditors' remuneration. The AC's roles and responsibilities are further detailed in the Audit Committee Report.</p> <p>To reinforce objectivity, the AC meets with the External Auditors without the presence of Executive Directors and Management once to obtain independent feedback and observations from the External Auditors.</p> <p>As part of good governance practices, the AC conducts an annual assessment of the External Auditors. The assessment covers, amongst others, the competency and adequacy of resources, objectivity, professionalism and independence of the External Auditors. The AC also assesses the appropriateness of the provision of non-audit services, including the nature, scope and related fees, to ensure that such services do not compromise the External Auditors' independence or objectivity.</p> <p>Based on the outcome of the assessment, the AC is satisfied with the suitability, performance, objectivity and independence of HLB Ler Lum Chew PLT and recommends their re-appointment as the External Auditors of the Company for the ensuing financial year, subject to shareholders' approval at the forthcoming 22nd AGM.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		

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	:	<p>The Audit Committee consist of solely Independent Non-Executive Directors, as follows:</p> <ul style="list-style-type: none">(a) Ms Ooi Ming Chu – Chairman(b) Mr Chan Kim Hing – Member(c) Mr Kevin Chung Li Kien – Member

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	:	<p>The Board is satisfied that the Audit Committee ("AC") members collectively possess the appropriate level of expertise, experience and financial literacy required to effectively discharge their responsibilities.</p> <p>The AC members have the necessary knowledge and experience to understand matters within the purview of the AC, including the financial reporting process, application of applicable accounting standards, risk management and internal control, and the internal and external audit functions.</p> <p>The qualifications, experience and professional backgrounds of the AC members are disclosed in the Directors' Profiles contained in the Annual Report 2026.</p> <p>The AC members undertake continuous professional development and attend relevant training programmes, seminars and briefings to keep abreast of developments in accounting and financial reporting standards, regulatory requirements, corporate governance and other matters relevant to the discharge of their responsibilities.</p> <p>The Board, through the Nomination Committee, reviews the term of office and performance of the AC and each of its members annually to determine whether the AC and its members have carried out their duties in accordance with the AC's Terms of Reference.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		

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	:	<p>The Board acknowledges its ultimate responsibility for maintaining a sound system of risk management and internal control. This system is designed to provide reasonable assurance regarding the achievement of effective and efficient operations, the reliability of internal financial controls, and compliance with applicable laws, regulations, internal policies and procedures.</p> <p>The Group has established a structured risk management framework, supported by its Risk Management Handbook and Risk Register, to facilitate the identification, assessment, monitoring and management of key business risks. Management is responsible for identifying, evaluating, monitoring and managing significant risks, as well as implementing appropriate internal control measures to mitigate such risks.</p> <p>The Board is assisted by the Audit Committee in overseeing the adequacy and effectiveness of the Group's risk management and internal control framework. The Board receives reports from Management and the internal auditors to facilitate its review of the effectiveness of the Group's governance, risk management and internal control systems.</p> <p>The Board receives assurance from the Managing Director that the Group's risk management and internal control systems are operating adequately and effectively in all material aspects.</p> <p>Further details on the Group's risk management and internal control framework are provided in the Statement on Risk Management and Internal Control of the Company's Annual Report 2026.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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.

Application	:	Applied
Explanation on application of the practice	:	<p>The Board acknowledges its responsibility for maintaining an effective risk management and internal control framework to safeguard shareholders' investments and the Group's assets.</p> <p>The Group's risk management framework is supported by its Risk Management Handbook and Risk Register, which provide a structured approach for the identification, assessment, monitoring and management of key business risks. Management is responsible for identifying and evaluating significant risks arising from the Group's business and operations and implementing appropriate controls and mitigating measures.</p> <p>The Board, through the Audit Committee ("AC"), oversees the adequacy and effectiveness of the Group's risk management and internal control systems. To support the Board and the AC in discharging their oversight responsibilities, the Group has outsourced its internal audit function to Sterling Business Alignment Consulting Sdn. Bhd. ("Sterling"), an independent professional services firm.</p> <p>Sterling undertakes internal audit reviews based on the approved internal audit plan and reports its findings, recommendations and Management's responses directly to the AC. The internal audit function provides independent assurance on the adequacy and effectiveness of the Group's governance, risk management and internal control processes and assists the AC in identifying areas requiring improvement.</p> <p>The Group's system of internal control is designed to manage, rather than eliminate, the risk of failure to achieve the Group's business objectives and can therefore only provide reasonable, rather than absolute, assurance against material misstatement, loss or fraud.</p> <p>The Board receives assurance from the Managing Director that the Group's risk management and internal control systems are operating adequately and effectively in all material aspects.</p> <p>Further details on the key features of the Group's risk management</p>

	and internal control framework, including the Board's responsibilities, risk management process, key elements of internal control and the outsourced internal audit function undertaken by Sterling, are disclosed in the Statement on Risk Management and Internal Control in the Annual Report 2026.	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Group's internal audit function is outsourced to Sterling Business Alignment Consulting Sdn. Bhd. ("Sterling"), an independent professional services firm, which assists the Audit Committee ("AC") in reviewing the adequacy and effectiveness of the Group's governance, risk management and internal control processes.</p> <p>The internal audit function is independent of the activities and operations that it audits and reports directly to the AC. Sterling carries out its internal audit reviews based on the internal audit plan approved by the AC. The scope of the internal audit reviews is determined based on the areas identified for review, taking into consideration the relevant risks and internal control processes of the Group.</p> <p>The findings arising from the internal audit reviews, together with recommendations for improvement and Management's responses, are reported to the AC for deliberation. Where appropriate, follow-up reviews are carried out to assess the status of Management's implementation of the agreed corrective actions.</p> <p>The AC reviews the adequacy of the scope, functions, competency and resources of the internal audit function and ensures that it has the necessary authority to carry out its responsibilities effectively and independently.</p> <p>Further details on the internal audit activities undertaken during the financial year ended 30 June 2026 are disclosed in the AC Report and the Statement on Risk Management and Internal Control in the Annual Report 2026.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Group's internal audit function is outsourced to Sterling Business Alignment Consulting Sdn. Bhd. ("Sterling"), an independent professional services provider and corporate member of The Institute of Internal Auditors Malaysia. Sterling reports directly to the Audit Committee ("AC") to safeguard the objectivity and independence of the internal audit function.</p> <p>Each internal audit engagement is typically carried out by a team of two (2) to three (3) internal auditors, depending on the scope and complexity of the review. The internal audit reviews are undertaken based on the internal audit plan approved by the AC, with the findings and recommendations presented directly to the AC. Management formulates and implements appropriate action plans to address the issues raised, and follow-up reviews are conducted to monitor the implementation status of the agreed corrective actions.</p> <p>Sterling adopts the Internal Control – Integrated Framework developed by the Committee of Sponsoring Organisations of the Treadway Commission as the basis for evaluating the adequacy and effectiveness of the Group's internal control systems. Its internal audit procedures are conducted in accordance with the International Professional Practices Framework issued by The Institute of Internal Auditors.</p> <p>The outsourced internal auditors remain objective and independent and are free from any relationships or conflicts of interest with the Group's Management or operations that could impair their objectivity or independence.</p> <p>Further information on the internal audit function and activities undertaken by Sterling for the financial year ended 30 June 2026 is provided in the Audit Committee Report and Statement on Risk Management and Internal Control of the Company's Annual Report 2026.</p>

Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Board recognises the importance of maintaining effective, transparent and regular communication with shareholders and other stakeholders to enable them to make informed decisions regarding the Group.</p> <p>The Company has adopted a Communication Policy to promote effective engagement with shareholders and stakeholders and to facilitate the dissemination of material information through appropriate communication channels.</p> <p>The Company communicates with shareholders and stakeholders through various channels, including the Annual Report, quarterly financial results, announcements to Bursa Malaysia Securities Berhad ("Bursa Securities"), circulars to shareholders, press releases, the Company's corporate website and Annual General Meetings ("AGM").</p> <p>The Company's corporate website at www.imaspro.com serves as an important communication platform and provides shareholders and other stakeholders with access to information on the Group, including corporate information, financial information, announcements, Annual Reports and corporate governance-related documents.</p> <p>The Company ensures that material information is disclosed to shareholders and the investing public in a timely, accurate and transparent manner in accordance with the Main Market Listing Requirements of Bursa Securities.</p> <p>The AGM also serves as an important platform for direct engagement between the Board, Management and shareholders, providing shareholders with the opportunity to raise questions and seek clarification on matters relating to the Group's business, financial performance and other matters of interest.</p> <p>The Company has also adopted a Corporate Disclosure Policy, which establishes the principles and procedures governing the identification, review, approval and dissemination of material information. The Policy is intended to ensure that communications are consistent, accurate</p>

	<p>and timely, while safeguarding confidential information until it is authorised for public release.</p> <p>The Board is committed to maintaining high standards of corporate transparency and ensuring that all stakeholders have equal access to material information to facilitate informed investment decisions.</p> <p>The Corporate Disclosure Policy is reviewed periodically to ensure that it remains relevant and effective in meeting the Company's governance objectives and regulatory obligations. The Policy is available on the Company's website at https://www.imaspro.com/corporate_governance.html.</p>	
Explanation for departure :		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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.

Application	:	Not applicable – Not a Large Company	
Explanation on application of the practice	:		
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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 13.1

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	:	<p>The Company recognises the importance of providing shareholders with sufficient time to review and consider the matters to be deliberated at the Annual General Meeting ("AGM").</p> <p>In line with Practice 13.1 of the Malaysian Code of Corporate Governance 2021, the Notice of the 21st AGM held on 19 November 2025 was issued to shareholders at least twenty-eight (28) days prior to the AGM. The Notice contained sufficient information and explanatory notes on the resolutions to be tabled at the AGM to enable shareholders to make informed decisions when exercising their voting rights.</p> <p>The Board believes that the twenty-eight (28)-day notice period provides shareholders with sufficient time to consider the resolutions to be tabled at the AGM and to make the necessary arrangements to participate in the meeting.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>All Directors attended the Company’s 21st Annual General Meeting (“AGM”) held on 19 November 2025. During the AGM, the Directors actively engaged with shareholders and provided comprehensive responses to their queries.</p> <p>In addition, members of the Key Senior Management team were also present to provide further explanations and clarifications on matters raised by shareholders, ensuring a transparent and informative dialogue.</p>	
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	:	Applied
Explanation on application of the practice	:	<p>The Company leverages technology to facilitate the voting process at its Annual General Meeting ("AGM").</p> <p>At the 21st AGM held on 19 November 2025, the voting on all resolutions was conducted by way of poll pursuant to Paragraph 8.29A of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Malaysia").</p> <p>The Company appointed Vistra Investor & Issuing House Services Sdn Bhd (formerly known as Tricor Investor & Issuing House Services Sdn Bhd) to conduct the poll voting electronically via the Tricor e-Vote application, while Scrutineer Solutions Sdn Bhd was appointed as the Independent Scrutineer to verify the poll results.</p> <p>The poll results, including the number of votes cast for and against each resolution, were announced to the shareholders upon completion of the voting process and subsequently announced to Bursa Malaysia.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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.

<i>Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to.</i>		
Application	:	Applied
Explanation on application of the practice	:	<p>The Company's 21st Annual General Meeting ("AGM") held at Kelab Golf Sultan Abdul Aziz Shah, No. 1, Rumah Kelab Golf 13/6, 40100 Shah Alam, Selangor Darul Ehsan on 19 November 2025 provided a platform for meaningful engagement between the Board, Key Senior Management and shareholders.</p> <p>During the AGM, shareholders are provided with sufficient opportunity to raise questions and seek clarification from the Board and Management on matters relating to the Group's financial and non-financial performance, business operations and other matters relevant to the resolutions tabled at the AGM.</p> <p>In addition to the Directors, members of the Key Senior Management team and the External Auditors are also present at the AGM to provide further explanations and respond to shareholders' queries, where appropriate.</p> <p>The Chairman ensures that sufficient time is allocated for the Board and Management to address the questions raised by shareholders and facilitates an interactive and meaningful discussion between the Company and its shareholders.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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.

<i>Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to. Further, a listed issuer should also provide brief reasons on the choice of the meeting platform.</i>			
Application	:	Not applicable – only physical general meetings were conducted in the financial year	
Explanation on application of the practice	:		
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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 13.6

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

<i>Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.</i>		
Application	:	Applied
Explanation on application of the practice	:	The minutes of the Company's AGM held on 19 November 2025 were uploaded to the Company's website at https://www.imaspro.com/agm.htm within 30 business days from the conclusion of the meeting.
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

**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.

Not Applicable
