CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	7471
COMPANY NAME	**:**	EDEN INC. 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	:	In discharging its fiduciary and leadership functions, the Board of Directors ("**Board**") has established clear roles and responsibilities in order to be a more effective steward and guardian of the Company. The delegation of authority by the Board to the Management is expressly authorised by the Board. The Board provides specific guidance on the various business activities of the Company and its subsidiaries ("**Group**") and the composition of the Board is regularly reviewed to reflect changes within the Group. The Board is responsible for overseeing the Management and business affairs and makes all major policy decisions of the Company within the powers accorded to it by the Company's Constitution. The Board assumes the primary responsibilities which include (but are not limited) to the following: - a. reviewing, ensuring and adopting a strategic plan for the Group to support long term value creation and includes strategies on economic, environmental and social considerations underpinning sustainability; b. together with the senior management, to promote good corporate governance culture within the Group which reinforces ethical, prudent and professional behaviour; c. reviewing, challenging and deciding on Management's proposals for the Group, and monitor its implementation by the Management; d. supervising and assessing Management performance to determine whether the business is being properly managed;

	e. ensuring that there is a sound framework for internal controls and risk management; f. understanding the principal risks of the Group's businesses and recognising that business decisions involve the taking of appropriate risks; g. setting the risk appetite within which the Board expects the Management to operate and ensuring that there is an appropriate risk management framework to identify, analyse, evaluate, manage and monitor significant financial and non-financial risks; h. ensuring that the senior management has the necessary skills and experience, and there are measures in place to provide for the orderly succession of the Board and senior management; i. ensuring that the Group has in place procedures to enable effective communication with stakeholders; j. ensuring the integrity of the Group's financial and non-financial reporting; k. reviewing the leadership needs of the Group, both executive and non-executive, with a view to ensure the Company's continued ability to compete effectively in the market place; l. ensuring the Group has appropriate policies and procedures to review performance of the Directors and senior management and setting an appropriate level of remuneration to attract and retain them; and m. ensuring that the minutes of meetings accurately reflect the deliberations and decisions of the Board, including whether any Director abstained from voting or deliberating on any particular matter. For the financial year ended 30 June 2026 (**"FYE 2026"**), the Board has discharged the following principal duties and responsibilities on the affairs of the Group which include but not limited to: - 1. reviewed and adopted the Group's business plan for the FYE 2026 including Group's Corporate Strategic Plan. 2. reviewed the Group's quarterly financial position; 3. delegated to the Audit and Risk Committee ("**ARC**") to review the adequacy and integrity of the Group's internal controls and risk management;

	4. delegated to the Nomination and Remuneration Committee ("**NRC**") to review the performance of the Executive and Non-Executive Directors; 5. reviewed and approved the appointment of the Group's outsourced Internal Auditors recommended by the ARC; 6. reviewed the Terms of Reference ("**TOR**") of the ARC and NRC; 7. reviewed the appointment of Ms. Chew Kit Yee as the joint company secretary of the Company; 8. reviewed and adopted the Group's Budget for the financial year ending 30 June 2027; and 9. reviewed and confirmed the minutes of the Board in ensuring the deliberation and decisions of the Board being recorded accurately.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

Practice 1.2

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

Application	:	Applied
Explanation on application of the practice	:	Tan Sri Abd Rahim bin Mohamad ("**Tan Sri Abd Rahim**" or "**Tan Sri Chairman**"), the Executive Chairman of the Company is responsible to ensure the effectiveness of the Board's function and conduct as well as assuming the formal role as the leader in chairing all the Board meetings and shareholders' meeting. The key roles and responsibilities of Tan Sri Abd Rahim as the Executive Chairman of the Company as set out in the Board Charter of the Company, are as follows: - a. providing leadership for the Board so that the Board can perform its responsibilities effectively; b. setting the Board agenda and ensuring that Board members receive complete and accurate information in a timely manner; c. leading board meetings and discussions; d. encouraging active participation and allowing dissenting views to be freely expressed; e. managing the interface between Board and Management; f. ensuring appropriate steps are taken to provide effective communication with stakeholders and that their views are communicated to the Board as a whole; g. leading the Board in establishing and monitoring good corporate governance practices in Eden; h. other responsibilities as assigned by the Board from time to time; i. displaying ethical behaviour while overseeing the day-to-day business operations, implementing Board policies and strategies, and making operational decisions; j. serving as the conduit between the Board and management in ensuring the success of the Group's governance and management functions;

	k. ensuring that all Board decisions reflect its environment, safety and health intentions as articulated in the environment, safety and health policy statement; l. ensuring effective relationships and communication with Management, and between the Board, shareholders and relevant stakeholders; m. providing strong leadership by effectively communicating the vision, management philosophy, business strategy and environment, safety and health policy to employees; and n. keeping the Board informed of salient aspects and issues concerning the Group's operations, including those related to environment, safety and health. The leadership of Tan Sri Abd Rahim as the Executive Chairman of the Company was acknowledged and verified by the good ratings received via the Self and Board Performance Evaluation for the FYE 2026 and his profile is set out in the Directors' Profile of the Annual Report for the FYE 2026 ("**2026 Annual Report**").	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

Practice 1.3

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

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>Tan Sri Abd Rahim is the Executive Chairman of the Company, while the following persons are the Executive Directors of the Company: -

<table><tr><th>No.</th><th>Name</th><th>Position</th></tr><tr><td>1.</td><td>Datin Fara Nadia binti Abd Rahim</td><td>Group Managing Director</td></tr><tr><td>2.</td><td>Puan Sri Fadzilah binti Md Ariff</td><td>Executive Director, Group Special Projects</td></tr><tr><td>3.</td><td>Dato' Nik Mohd Fuad bin Wan Abdullah</td><td>Executive Director, Group Corporate Affairs</td></tr></table>
The roles of the Executive Chairman and the respective Executive Directors are segregated and clearly defined in the Board Charter.

The Executive Chairman's role is to instil good corporate governance practices, being the leader of the Board and mentoring the Executive Directors and senior management. Whilst the Executive Directors of the Company manage the day-to-day management of the Company and the Group. In this regard, no one individual can influence Board's discussions and decision-making.

For the FYE 2026, the Group Managing Director and the Executive Directors have advised the Executive Chairman on the strategic plans of the Group in general as well as the Group's day-to-day operations, management, and the implementation of the Board's decisions. The Executive Chairman through the report and information from the Executive Directors, has given suggestions and comments to the Executive Directors, for operations of the Group's business.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td></td></tr>
<tr><td></td></tr>
<tr><td colspan="2">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td></td></tr>
</table>

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

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'.			
Application	:	Applied	
Explanation on application of the practice	:	Tan Sri Abd Rahim, the Executive Chairman is not a member of the ARC and the NRC. Tan Sri Abd Rahim also did not attend nor participate in any of these committee meetings as an invitee during the FYE 2026 to ensure that there is check and balance as well as objective review by the Board. The Board recognises that having the same individual assuming the positions of Chairman of the Board as well as Chairman or member of Board Committees may give rise to excessive self-review risks. This may have the effect of compromising the impartiality of Board-level deliberations.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 1.5

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	:	The Board is supported by three (3) qualified and competent Company Secretaries, namely Ms. Chua Siew Chuan, Ms. Yeow Sze Min and Ms. Chew Kit Yee. All Company Secretaries are qualified Chartered Secretaries under the Companies Act 2016 and are members of the Malaysian Institute of Chartered Secretaries and Administrators ("**MAICSA**"). They have attended many relevant continuous professional development programmes as required by MAICSA for practicing Chartered Secretaries. The primary responsibilities of the Company Secretaries include, but are not limited to the following: - a. managing all board and committee meeting logistics, attending and recording minutes of all board and committee meetings and facilitating Board communications; b. advising the Board on its roles and responsibilities; c. facilitating the orientation of new Directors and assisting in Directors' training and development; d. advising the Board on corporate disclosures and compliance with company and securities regulations and listing requirements; e. managing processes pertaining to the annual shareholders' meeting; f. monitoring corporate governance developments and assist the Board in applying governance practices to meet the Board's needs and stakeholders' expectations; g. serving as a focal point for stakeholders' communication and engagement on corporate governance issues; and h. together with the Chairman, ensuring that Directors are provided with sufficient information and time to prepare for Board meeting.

	For the FYE 2026, the Board is satisfied with the support rendered by the Company Secretaries to the Board in the discharge of its roles and responsibilities.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

Practice 1.6

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

Application	:	Applied
Explanation on application of the practice	:	For the FYE 2026, the Companies Secretaries by the order of the Chairman of the Board and Board Committees, attended that the notice calling for each Board and Board Committees' meeting together with the agenda and relevant papers were circulated to the Directors and Committees as early as practicable to allow sufficient time for their review and consideration. During the FYE 2026, the Executive Chairman set the Board meeting agenda and ensured that sufficient time was allocated for discussion of issues tabled to the Board for deliberation. The Executive Chairman also ensured that the Board Committees' meetings are conducted separately from the Board meetings to enable objective and independent discussion during the meeting. Subsequent to the Board Committees' meetings, the respective chair of the Board Committees then reported its proceedings to the Board for notation. Upon conclusion of the meetings, the minutes of the meetings were circulated to the Board and Board Committees for confirmation to ensure that deliberations and decisions are accurately recorded. The Company Secretaries have ensured that a statement of declaration of interest or abstention from voting and deliberation was recorded in the minutes. The Board and Board Committees' Chairman of the meeting signed the minutes as a correct record of the proceedings and thereafter, the said minutes of all proceedings are kept in the statutory book at the registered office of the Company to be made available for inspection under the Companies Act 2016.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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

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

Practice 2.1
The board has a board charter which is periodically reviewed and published on the company's website. The board charter clearly identifies–

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

Application	:	Applied
Explanation on application of the practice	:	The Board Charter of the Company was established on 25 April 2017 and revised on 22 April 2019. The Board Charter aims to guide the Board on its stewardship role of the Group based on the Main Market Listing Requirements ("**Main LR**") of Bursa Malaysia Securities Berhad ("**Bursa Malaysia Securities**") and the Companies Act 2016 as well as adopt the related practices and guidance from the Malaysia Code on Corporate Governance. This is to ensure that all Board members are aware of their fiduciary duties and responsibilities to safeguard the interest of all stakeholders and upholding the highest standards of corporate governance. The Board Charter entails the following: - **A. <u>Board of Directors</u>** 1. Board Composition 2. Authorities of the Board 3. Matters Reserved 4. Board Review Process 5. Board Diversity **B. <u>Roles and Responsibilities</u>** 1. General 2. The Board 3. Chairman 4. Executive Directors 5. Non-Executive Directors/ Independent Non-Executive Directors 6. Senior Independent Non-Executive Director **C. <u>Board Committees</u>** 1. ARC 2. NRC

	D. <u>Rights of Directors</u> 1. Access to Information 2. Independent Professional Advice **E. <u>Directors' Remuneration</u>** 1. Oversight of Remuneration 2. Disclosure of Remuneration **F. <u>Appointment and Re-election of Directors</u>** 1. Appointment 2. Re-election **G. <u>Directors' Orientation and Continuous Education Training</u>** 1. Induction of Newly Appointed Directors 2. Directors' Training and Development **H. <u>Code of Conduct and Ethics</u>** **I. <u>Board Meetings</u>** 1. Frequency 2. Notice 3. Agenda 4. Meeting papers 5. Quorum 6. Attendance at Board Meetings 7. Voting 8. Minutes **J. Company Secretary** **K. Stakeholders' Communication** **L. General Meeting** **<u>Roles of Senior Independent Non-Executive Director ("INED")</u>** Dato' Naharudin bin Ali ("**Dato' Naharudin**") is the Senior INED of the Company. The roles of the Senior INED as entail in the Board Charter, include but not limited to the following: - (a) ensures all INEDs have an opportunity to provide input on the agenda, and advise the Chairman on the quality, quantity and timeless of the information submitted by Management that is

	necessary or appropriate for the INEDs to perform their duties effectively; (b) consults the Chairman regarding Board meeting schedules to ensure the INEDs can perform their duties responsibly and with sufficient time for discussion of all agenda items; (c) serves as the principal conduit between the INEDs and the Chairman on sensitive issues, for example issues that arise from 'whistleblowing'; (d) serves as a designated contact for consultation and direct communication with shareholders and other stakeholders on areas that cannot be resolved through the normal channels of contact with the Chairman, or for which such contract is inappropriate; and (e) be available for confidential discussions with other Non-Executive Directors who may have concerns which they believe have not been properly considered by the Board as a whole. The Board Charter is subject to review by the Board as and when necessary to ensure it complies with all applicable laws, rules and regulations of the regulators and remain consistent with the policies and procedures of the Board. The Board Charter was last reviewed and approved by the Board on 22 April 2019. A copy of the Board Charter is available for viewing on the Company's corporate website at www.edenzil.com.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

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

Practice 3.1
The board establishes a Code of Conduct and Ethics for the company, and together with management implements its policies and procedures, which include managing conflicts of interest, preventing the abuse of power, corruption, insider trading and money laundering.

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

Application	:	Applied
Explanation on application of the practice	:	The Company adopted Director's Code of Ethics which described the standards of business conduct and ethical behaviour for Directors in performing and exercising their responsibilities as the Director of the Company or when representing the Company including declaration of interests, conduct in meetings and guidelines in accepting gifts. The Anti-Bribery and Anti-Corruption Policy was adopted on 27 February 2020 and last reviewed on 21 August 2024 with no revisions made as the ABAC Policy remained relevant and effective. The ABAC Policy aimed to provide information and guidance to the Directors and employees of the Group on standards of behaviour to which they must adhere to and how to recognise as well as deal with bribery and corruption. This ensures the Group's continuous compliance with enforceable anti-bribery and anti-corruption laws and regulations. In addition to the above, a Fit and Proper Policy was adopted on 1 July 2022 to set out the criteria for selection of candidates that are proposed to be appointed as Directors of the Group based on the following criteria: - • Character and Integrity; • Experience and Competency; and • Time and Commitment The Director's Code of Ethics, Anti-Bribery and Anti-Corruption Policy and Fit and Proper Policy will be reviewed as and when required. A copy of the Director's Code of Ethics, Anti-Bribery and Anti-Corruption Policy and Fit and Proper Policy are available for viewing on the Company's corporate website at www.edenzil.com.
Explanation for departure	:	

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

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

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

Practice 3.2
The board establishes, reviews and together with management implements policies and procedures on whistleblowing.

Application	:	Applied
Explanation on application of the practice	:	The Company expects the highest standards of integrity, probity, transparency and accountability from all employees to preserve and protect the Group's interest and reputation. Hence, the Board had established a Whistleblowing Policy on 25 April 2017 and last revised on 21 August 2024 with the following objectives: - a. To provide avenues for employees to disclose any acts of wrongdoing; b. To assure the employees that they will be protected from reprisals, discrimination or victimisation for whistleblowing in good faith; and c. To provide a formal mechanism for action on all whistleblowing reports made and any matters of wrongdoing reported by other sources (e.g. from the Management, Group Internal Audit, member of the public etc.). Matters of those concerns include: - 1. malpractice, impropriety, fraud and embezzlements; 2. misappropriation of assets and funds; 3. criminal breach of trust; 4. illicit and corrupt practices; 5. questionable and improper accounting; 6. misuse of confidential information; 7. acts or omissions, which are deemed to be against the interest of the Group, laws, regulations or public policies; 8. breaches of any Group Policies or code of ethics; and

	9. attempts to deliberately conceal any of the above or other acts of wrongdoing. A copy of the Whistleblowing Policy is available for viewing on the Company's corporate website at www.edenzil.com. For the FYE 2026, the Company has not received any complaint under this procedure.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

Practice 4.1
The board together with management takes responsibility for the governance of sustainability in the company including setting the company's sustainability strategies, priorities and targets.

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

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

Application	:	Applied
Explanation on application of the practice	:	As an organisation, the Company is committed to driving responsible and sustainable business practices throughout the organisation. The Board's emphasis on the strategic importance of sustainability to the Group and strives to create long term commitment and value for stakeholders by ensuring responsible management and sustainable development within the Group and has embarked on the sustainability practices within these three (3) aspects, namely Economic, Environmental and Social. The Management has identified the following pertinent issues that are vital to the Group and subsequently embedded in the Company's plan in developing the Group's corporate strategies: - <u>Economic</u> • Business continuity plan • Risk management system • Supply chain • Material procurement <u>Environment</u> • Emission and waste management/energy use reduction • Biodiversity and conservation • Green technology/environmental protection <u>Social</u> • Health and safety/workplace conditions • Training and development • Talent management • Diversity and equality

	The Management ensures that succession planning for key positions is practiced. Increased emphasis is being placed by Management to stay current with the evolving information technology needs of the Group.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

Practice 4.2
The board ensures that the company's sustainability strategies, priorities and targets as well as performance against these targets are communicated to its internal and external stakeholders.

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>The Company has high standards for sustainability responsibility to secure its future in a sustainable manner. Sustainability has three (3) main elements; economic, environmental, and social, with the encouragement of good governance practices.

Economic elements consist of an organisation's impact on the economic conditions of its stakeholders and economic systems at local, national and global levels. An organisation's environmental impact consists of its impact on living and non-living elements of its environment. Social impact results from the organisation's interaction with the social systems within which it operates.

The Group has been periodically engaging with a wide range of stakeholders to communicate of the Group's sustainability strategies in respect of economic, environmental, and social: -

<table>
<tr><th>Stakeholders</th><th>Engagement Methods</th></tr>
<tr><td>Government/Regulators</td><td>• Meetings, discussions
• Seminars and functions</td></tr>
<tr><td>Shareholders/Investors</td><td>• Annual General Meeting
• Corporate announcements
• Press release</td></tr>
<tr><td>Industry leaders and professionals</td><td>• Meetings and discussions
• Seminars and conference</td></tr>
<tr><td>Customers</td><td>• Meetings and discussions
• Promotional events</td></tr>
<tr><td>Employees</td><td>• Townhall meetings/discussions
• Yearly performance appraisals
• Monthly "Team Meet"</td></tr>
<tr><td>Suppliers/Bankers</td><td>• Meetings and discussions
• Site visits</td></tr>
<tr><td>Communities</td><td>• Community events and engagement whether formal or informal</td></tr>
</table>

A full disclosure of the Group's sustainability initiatives and practices is set out in the Sustainability Statement in the 2026 Annual Report.</td></tr>
<tr><td>Explanation for departure :</td><td></td></tr>
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Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

Practice 4.3
The board takes appropriate action to ensure they stay abreast with and understand the sustainability issues relevant to the company and its business, including climate-related risks and opportunities.

Application	:	Applied	
Explanation on application of the practice	:	The Board members are expected to have an understanding of sustainability matters and be able to engage in discussion with Management in addressing related sustainability issues. Accordingly, all Directors of the Company had attended the Mandatory Accreditation Programme Part II: Leading for Impact, which mainly focuses on strengthening their capabilities to address sustainability-related risks, opportunities and emerging issues. The trainings attended by each Director are disclosed in the 2026 Annual Report.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 4.4
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	:	During the Board and Board committee performance evaluation for the FYE 2026, the Board, through the NRC reviewed its performance in areas including the evaluation of Environmental, Social and Governance issues or sustainability. However, the performance evaluation framework for the senior management has yet to incorporate sustainability-related elements. The Company will endeavour to enhance the framework by incorporating key sustainability performance indicators into the senior management's performance evaluation by the financial year ending 30 June 2028. This timeline will ensure the Company's internal procedures, controls and information systems are in place to fully comply with the sustainability requirements, thereby enabling such performance indicators to be accurately measured.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 4.5- Step Up
The board identifies a designated person within management, to provide dedicated focus to manage sustainability strategically, including the integration of sustainability considerations in the operations of the company.

Note: The explanation on adoption of this practice should include a brief description of the responsibilities of the designated person and actions or measures undertaken pursuant to the role in the financial year.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	

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

Practice 5.1
The Nomination Committee should ensure that the composition of the board is refreshed periodically. The tenure of each director should be reviewed by the Nomination Committee and annual re-election of a director should be contingent on satisfactory evaluation of the director's performance and contribution to the board.

Application	:	Applied
Explanation on application of the practice	:	The NRC has been delegated by the Board to conduct annual review of the size and composition of the Board, including diversity and tenure of Directors. The NRC will continue to perform annual assessments and evaluation of Directors. An election of Directors shall take place every year. At every annual general meeting, one-third (1/3) of the Directors for the time being or, if their number is not three (3) or a multiple of three (3), then the number nearest to one-third (1/3) shall retire from office and be eligible for re-election provided always that all Directors shall retire from office at least once in every three (3) years but shall be eligible for re-election. A retiring Director shall retain office until the conclusion of the general meeting at which he retires. The Board via the NRC's annual assessment for the FYE 2026 is satisfied with the performance of the Directors. The Board has subsequently recommended Puan Sri Fadzilah binti Md Ariff, Dato' Nik Mohd Fuad bin Wan Abdullah and Mr. Cheong Kee Yoong who are standing for re-election pursuant to Clause 116 of the Company's Constitution to the shareholders their proposed re-election at the forthcoming Forty-Eighth Annual General Meeting ("**48th AGM**").
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

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

Practice 5.2
At least half of the board comprises independent directors. For Large Companies, the board comprises a majority independent directors.

Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	The Board comprised seven (7) members during the FYE 2026. The four (4) Executive Directors comprise an Executive Chairman, a Group Managing Director, and two (2) Executive Directors, who provide full and effective control of the Group's business affairs whilst the check and balance are provided by the three (3) INEDs. The three (3) INEDs represent the compliance with the requirement of one-third (1/3) of the Board are Independent Directors pursuant to Paragraph 15.02(1) of the Main LR of Bursa Malaysia Securities. Through the recommendation of the NRC, the Board is satisfied with the level of independency demonstrated by all of the INED and their ability to act in the best interest of the Company for the FYE 2026. The Board is of the view that with the current Board composition is optimal to facilitate effective decision making and independent judgement where no individual shall dominate the Board's decision making.
		Alternate Practice: - The Board undertakes the decision of the Board shall always be agreed upon by at least majority of the Independent Directors present at the Meeting, therefore, no individual Director can dominate the decision making of the Board. The Board would take into consideration on the appointment of an additional potential INED in the future.
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
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	:	Presently, none of the INEDs of the Company has served on the Board beyond nine (9) years.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 5.4 - Step Up
The board has a policy which limits the tenure of its independent directors to nine years without further extension.

Note: To qualify for adoption of this Step Up practice, a listed issuer must have a formal policy which limits the tenure of an independent director to nine years without further extension i.e. shareholders' approval to retain the director as an independent director beyond nine years.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	

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

Practice 5.5
Appointment of board and senior management are based on objective criteria, merit and with due regard for diversity in skills, experience, age, cultural background and gender.

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

Application :	Applied	
Explanation on application of the practice :	The current Board is composed of seven (7) Directors with diverse backgrounds and qualifications who collectively bring with them a wide range of experience and expertise in areas such as economics, accounting, auditing, taxation and finance. The Board is supportive towards the boardroom gender diversity with two (2) female Directors serving on the Board. In addition, recruitment and appointment of senior management and staff are based on a candidate's background, qualifications, experience and competency per the requirements of the job function. As at 30 June 2026, there are five (5) employees holding senior management positions in the Group of which two (2) of them are female.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

Practice 5.6
In identifying candidates for appointment of directors, the board does not solely rely on recommendations from existing board members, management or major shareholders. The board utilises independent sources to identify suitably qualified candidates.

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

Application :	Applied	
Explanation on application of the practice :	In considering candidates for directorship, the NRC does not solely rely on recommendations from the existing board members, management, or major shareholders. The NRC would consider the following: - 1. skill, knowledge, expertise, experience; 2. character; 3. professionalism; 4. time and commitment; 5. integrity; and 6. ability to discharge such responsibilities and functions as expected from a director. During the FYE 2026, there was no Director appointed to the Board of the Company.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

Practice 5.7
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	:	Shareholders are provided with detailed information on the Directors who are standing for re-election at the Company's forthcoming 48th AGM via explanatory notes accompanying the notice of the 48th AGM and the profiles of the Directors set out in the 2026 Annual Report.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 5.8
The Nominating Committee is chaired by an Independent Director or the Senior Independent Director.

Application	:	Applied	
Explanation on application of the practice	:	The Chairman of the NRC, Dato' Naharudin is the Senior INED of the Company. The Chairman of the NRC, Dato' Naharudin has led to review of Board's effectiveness and composition via the Board and Board Committee Performance and Self Performance Evaluations for the FYE 2026, to ensure that the performance of each individual director is independently assessed. Dato' Naharudin's responsibilities and duties as Chairman of the NRC are disclosed in the TOR of the NRC. A copy of the TOR of the NRC is available for viewing on the Company's corporate website at www.edenzil.com.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 5.9
The board comprises at least 30% women directors.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Board acknowledges the importance of boardroom diversity in terms of gender. The Board currently has two (2) women Directors out of seven (7) Directors, representing 29% of women Directors.	
		Alternate Practice: - The Board undertakes the decision of the Board shall always be agreed upon by at least majority of the Independent Directors present at the Meeting. The Independent Directors are of diverse background, who are able to provide diverse insights and perspectives during Board deliberation and decision-making process.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	The Company will continue to review gender diversity and consider suitably qualified women candidates where there is an identified need for specific skills and experience to strengthen the Board. With women already representing approximately 29% of the Board, any further appointments will be driven by these requirements rather than solely to meet the 30% threshold.	
Timeframe	:	As appropriate, subject to the Board's needs and the availability of suitable candidates.	

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	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Company currently does not have any policy on gender diversity for the Board and Senior Management. Nevertheless, the Board also acknowledges the merit of gender diversity at management level for better decision making and competitive advantages.	
		Alternate Practice: - The Board is supportive of gender diversity in the Board and management composition despite not adopting any gender diversity policy. As at 30 June 2026, there are five (5) employees holding senior management positions in the Group, of which two (2) of them are female. In addition, two (2) out of seven (7) Directors are women.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	The Company will endeavour to draft and adopt a suitable policy as soon as practicable.	
Timeframe	:	1 year	

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.

<table>
<tr><td colspan="3">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.</td></tr>
<tr><td>Application</td><td>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>For the FYE 2026, the NRC has conducted the following assessments: -

<table>
<tr><th>Evaluation</th><th>Assessment criteria</th></tr>
<tr><td>Individual Directors</td><td>• Fit and proper;
• Contribution and performance; and
• Calibre and personality.</td></tr>
<tr><td>Board and Board Committee</td><td>• Board mix and composition;
• Quality of information and decision making;
• Boardroom activities;
• Board’s relationship with the Management;
• Environmental, social and governance (“ESG”) issues of Sustainability; and
• Board Committees’ Performance.</td></tr>
<tr><td>ARC</td><td>• Quality and composition;
• Skills and Competencies;
• Meeting Administration and Conduct; and
• Duties and Responsibilities.</td></tr>
<tr><td>Independence of the Independent Directors</td><td>• Independence criteria in accordance with paragraph 1.01 and Practice Note 13 of the Main LR of the Bursa Malaysia Securities.</td></tr>
</table>

The results of the aforesaid evaluations were then collated by the Company Secretaries and tabled to the NRC for deliberation. Each Director had provided feedback on their contribution to the Board and its Committees. The review supported the Board’s decision to endorse all retiring Directors standing for re-election. The assessment report together with the report on the Board balance (the required mix of</td></tr>
</table>

	skills, experience and other qualities) were discussed and circulated to the Board on 21 October 2026. Based on the results and discussion, the NRC concluded that the Board as a whole, the Board Committees and each individual Director had performed well and effectively and the overall composition of the Board in terms of size, mix of skills, experience, core competencies and the balance between the Executive Directors, Non-Executive Directors and Independent Directors, is appropriate. The Independent Directors had also fulfilled their independent role in corporate accountability through their objective participation in Board deliberations during Board meetings. In addition, the NRC obtained the annual declaration of independence from the Independent Directors confirming their independent status.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

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

Practice 7.1

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

Application	:	Applied
Explanation on application of the practice	:	The Board has in place a Remuneration Policy for the Directors and senior management personnel which takes into account the demands, complexities and performance of the Group as well as skills and experience required. The objectives of the Remuneration Policy are as follows: - a. to provide a level of remuneration that motivates, encourages, attracts and retain employee of highest calibre; b. to ensure that the total remuneration shall be set at levels that are competitive with the relevant market and industry and align with shareholders' interest and best market practice; c. to provide remuneration that is performance-based; d. to provide an appropriate level of transparency to ensure the policy underlying remuneration is understood by investors; and e. to ensure a level of equity and consistency. The remuneration levels of Executive Directors are structured to enable the Company to attract and retain the most qualified Executive Board members, whilst, INEDs are not entitled to receive bonuses nor participate in short-term and/or long-term incentive plans but only receive remuneration in the form of Directors' fees and meeting allowances together with the reimbursement of expenses incurred, if any, in the course of performing their services, to ensure no impairment to the objectivity and independent judgment of the INEDs on matters discussed at Board meetings.

	The remuneration of the senior management personnel is determined at Board level and does not require for shareholders' approval. A copy of the Remuneration Policy is available for viewing on the Company's corporate website at www.edenzil.com.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

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

Practice 7.2
The board has a Remuneration Committee to implement its policies and procedures on remuneration including reviewing and recommending matters relating to the remuneration of board and senior management.

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

Application	:	Applied
Explanation on application of the practice	:	The NRC is made up of three (3) Directors whom all are independent and is presently chaired by Dato' Naharudin. For the FYE 2026, the NRC has in accordance with Remuneration Policy, reviewed, assesses and recommended to the Board the remuneration of the Directors taking into account the demands, complexities and performance of the Group as well as skills and experience required as stipulated in its TOR. The Board, as a whole, had then subsequently determined the remuneration of the Directors, with each Director concerned abstaining from any decision with regards to his/her remuneration. The Company pays its Directors the fees that had been approved by the shareholders during the Forty-Seventh Annual General Meeting ("**47th AGM**") held on 4 December 2025. A copy of the TOR of the NRC is available for viewing on the Company's corporate website at www.edenzil.com. The summary of works of the NRC for the FYE 2026, were as follows: a. reviewed the effectiveness of the Board as a whole and the Board Committee and the contribution and performance of each individual director; b. recommended the re-election of Directors; c. reviewed the length of service and independency of each Independent Director; d. reviewed and recommended training programmes for the Board;

	e. reviewed and recommended the Directors' fees and benefits; f. reviewed and recommended the remuneration packages and bonuses of the Executives Directors; and g. reviewed and recommended the revision of NRC's TOR to the Board.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

Practice 8.1

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

Application	:	Applied
Explanation on application of the practice	:	The details of remuneration of Directors who served during the FYE 2026 were as follows: -

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	Tan Sri Abd Rahim bin Mohamad	Executive Director	110	801	1,800	1,555	650	1	4,917	110	1,300	1,800	1,555	683	1	5,449
2	Datin Fara Nadia binti Abd Rahim	Executive Director	50	-	717	949	246	293	2,255	50	-	717	949	246	293	2,255
3	Puan Sri Fadzilah binti Md Ariff	Executive Director	50	120	425	265	340	120	1,320	50	120	425	265	384	120	1,364
4	Dato' Nik Mohd Fuad bin Wan Abdullah	Executive Director	50	-	-	-	18	-	68	50	-	408	253	82	115	908
5	Dato' Naharudin bin Ali	Independent Director	60	-	-	-	34	-	94	60	-	-	-	34	-	94
6	Mr. Cheong Kee Yoong	Independent Director	70	-	-	-	36	-	106	70	-	-	-	36	-	106
7	Dato' Wee Cheng Kwan	Independent Director	50	-	-	-	31	-	81	50	-	-	-	31	-	81
8	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
9	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
10	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
11	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
12	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
13	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
14	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
15	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	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
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	:	The Board is of the view that, given that the disclosure of the remuneration of the top five (5) senior management will give rise to recruitment and talent retention issues and may lead to the performing senior management staff being lured away by the competitors and hence, the Group may lose high calibre personnel who have been contributing to the Group's performance. The Board will ensure that the remuneration for the senior management personnel is commensurate with their performance in order to attract, retain and motivate them to contribute positively to the Group's performance.	
		Alternate Practice: - The Company has disclosed the aggregate total remuneration of all key senior management personnel for the FYE 2026, under Note 37(c) to the Financial Statements of the 2026 Annual Report. The Board of the view that this disclosure provides an alternative means for stakeholders to assess whether the key senior management personnel of the Group is remunerated appropriately in line with this Practice.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
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	:	The ARC is chaired by Mr. Cheong Kee Yoong ("**Mr. Cheong**"), an INED of the Company, which is a separate person from the chair of the Board, Tan Sri Abd Rahim, the Executive Chairman of the Company. Mr. Cheong is a member of the Malaysian Institute of Accountants. A copy of the TOR of the ARC is available for viewing on the Company's corporate website at www.edenzil.com.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

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

Practice 9.2
The Audit Committee has a policy that requires a former partner of the external audit firm of the listed company to observe a cooling-off period of at least three years before being appointed as a member of the Audit Committee.

Application	:	Applied	
Explanation on application of the practice	:	The TOR of the ARC indicates that the appointment of a former audit partner of the Company as a member of the ARC shall observe a cooling-off period of at least three (3) years before being appointed as a member of the ARC. None of the ARC members was a former partner of the Company and notwithstanding the above provision, the Board has no intention to appoint any former audit partners as a member of the Board.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

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

Practice 9.3
The Audit Committee has policies and procedures to assess the suitability, objectivity and independence of the external auditor to safeguard the quality and reliability of audited financial statements.

Application	:	Applied
Explanation on application of the practice	:	The ARC has established the External Auditors ("**EA**") Policy and Procedures on 25 April 2017. The EA Policy and Procedures entails the following: a. Objective; b. Applicability; c. Authority; d. Scope; e. Key Definitions; f. Policies: 1. Appointment and reappointment of EA; 2. Assessing performance and independence of EA; 3. Audit partner rotation; 4. Audit delivery and reporting; 5. Engagement of EA for non-audit services; 6. Removal of the EA. g. Procedures: 1. Appointment of the EA 2. Assessing performance and independence of EA for reappointment; 3. Assessing independence of auditor for reappointment; 4. Audit delivery and reporting; 5. Assessing the provision of non-audit related services by EA; and 6. Removal of the EA. For the FYE 2026**,** the ARC had conducted an assessment of the suitability, objectivity and independence of the EA, namely UHY Malaysia PLT ("**UHY**") prior to UHY's re-appointment. The ARC has assessed UHY based on several factors, including independence of the

	EA, quality of audit review procedures, adequacy of the firm's expertise and its resources to carry out the audit work that they were tasked with and the extent of the non-audit services rendered. Upon completion of its assessment, the ARC is satisfied with UHY's technical competency and audit independence and recommended to the Board the re-appointment of UHY as EA for the FYE 2026**.** The Board had in turn recommended the same for shareholders' approval at the 47th AGM held on 4 December 2025. The ARC noted for the FYE 2026, UHY, the EA of the Company confirmed in writing that the engagement quality control reviewer and members of the engagement team in the course of their audits were and had been independent for the purpose of the audit in accordance with the terms of relevant professional and regulatory requirements.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
There is an effective and independent Audit Committee.

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

Practice 9.4 - Step Up
The Audit Committee should comprise solely of Independent Directors.

<table>
<tr><td>Application :</td><td>Adopted</td></tr>
<tr><td>Explanation on adoption of the practice :</td><td>The current ARC comprise solely of INEDs which consist of the following members: -
<table>
<tr><th>No.</th><th>Name</th><th>Designation</th><th>Directorship</th></tr>
<tr><td>1.</td><td>Mr. Cheong</td><td>Chairman</td><td>INED</td></tr>
<tr><td>2.</td><td>Dato' Naharudin</td><td>Member</td><td>Senior INED</td></tr>
<tr><td>3.</td><td>Dato' Wee Cheng Kwan</td><td>Member</td><td>INED</td></tr>
</table></td></tr>
</table>

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	:	The members of the ARC collectively have the appropriate and necessary skills and a wide range of experience and expertise in areas such as accounting, auditing, taxation, finance and economics. For the FYE 2026, the Board has through the NRC, assessed the ARC via ARC Evaluation and ARC members' Self and Peer Performance Evaluation. Based on the results compiled by the Company Secretaries, the ARC members are financially literate and understand the Group's business. The ARC as a whole, has necessary skills and knowledge to discharge their duties. The ARC members had also given feedback to their peers on areas of focus for enhancement. The members of the ARC have attended various continuous trainings and development programmes as detailed in the 2026 Annual Report.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

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

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

Practice 10.1
The board should establish an effective risk management and internal control framework.

Application	:	Applied	
Explanation on application of the practice	:	The Board has the overall responsibility and affirms the importance of maintaining a sound system of internal control and risk management including reviewing its adequacy and integrity. During the FYE 2026, a standing agenda item for the ARC to review the risk registers of the Group's business segments was included. The Board, through the ARC, will receive periodical updates on the Group's risk matters. In addition, during the FYE 2026, Baker Tilly Monteiro Heng Governance Sdn. Bhd. ("**BTMHGSB**") was engaged as an outsourced Internal Auditors to conduct reviews in accordance with the internal audit plan.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

Practice 10.2
The board should disclose the features of its risk management and internal control framework, and the adequacy and effectiveness of this framework.

Application	:	Applied	
Explanation on application of the practice	:	The Board via the ARC oversees the risk management of the Group. The Statement on Risk Management and Internal Control furnished in the 2026 Annual Report provides an overview of the internal control within the Group during the financial year under review.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

Practice 10.3 - Step Up
The board establishes a Risk Management Committee, which comprises a majority of independent directors, to oversee the company's risk management framework and policies.

Application	:	Not Adopted
Explanation on adoption of the practice	:	

Intended Outcome

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

Practice 11.1

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

Application	:	Applied
Explanation on application of the practice	:	The Group's internal audit function is independent from the Management. During the FYE 2026, the audit and/or follow-up audit by the in-house Internal Audit and Risk Assurance Department ("**IARAD**") and the outsourced internal auditors, namely BTMHGSB, are performed with impartiality, proficiency, and due professional care. The internal audit and risk assurance review of the operating units is an independent and objective assessment of a unit's compliance with internal control. An internal audit and risk assurance review highlights major weaknesses in control procedures and makes recommendations for improvements. For the FYE 2026**,** the Group's internal audit function is primarily outsourced to BTMHGSB, together with internal audit activities performed by the in-house IARAD. BTMHGSB conducts internal audit to assess the adequacy and effectiveness of the Group's risk management, internal control and governance processes, while IARAD also provides the necessary coordination, information and support to facilitate the conduct of internal audit activities. Both IARAD and BTMHGSB report functionally to the ARC, providing the Board with a reasonable assurance of adequacy of the scope, functions and resources of the internal audit function. The ARC has assessed the internal audit function of the Group and evaluated the competency of both BTMHGSB and in-house IARAD via the Internal Audit Function Evaluation for the FYE 2026. A summary of the activities of the ARC, the in-house IARAD and the outsourced internal auditors during the FYE 2026 is set out in the ARC Report in the 2026 Annual Report.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure	:		
Timeframe	:		

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

Practice 11.2
The board should disclose–

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

Application	:	Applied
Explanation on application of the practice	:	The ARC had reviewed and assessed the adequacy of the scope, functions, competency, resources and independence of the Group's internal audit function, which comprise of the in-house IARAD and the outsourced Internal Auditors, BTMHGSB, and that they have the necessary authority to carry out their work during the FYE 2026. For the FYE 2026, the internal audit function is primarily outsourced to BTMHGSB, an independent professional firm, and the personnel handling the Group's audit are free from any relationship or conflict of interest, which could impair their objectivity and independence. The engagement personnel from the Company's outsourced Internal Auditor, BTMHGSB, was as follows: - Name : Ms. Heng Cheng Zin Qualification : • Chartered Member with the Institute of Internal Auditors Malaysia • Member of the ESG Association Malaysia • Chartered Accountant with the Malaysian Institute of Accountants • Certified Practicing Accountant Australia • Bachelor in Commerce, University of Western Australia Position : Managing Partner, Internal Audit & Risk Advisory, BTMHGSB The number of staff deployed by BTMHGSB for the internal audit review of the Group ranges from 2 to 3 staff per visit.

	Meanwhile, the in-house IARAD is staffed by the following personnel, as follows: - 1 Name : Encik Amir Mahmood Qualification : • Master in Business Administration, University of Manchester • Bachelor of Law (Hons.) LLB, University of Manchester Position : Head, IARAD The in-house IARAD has affirmed to the ARC that in relation to the Company/Group, they were free from any relationships or conflicts of interest, which could impair their objectivity and independence. The internal audit function perform its activities in accordance with the Global Internal Audit Standards promulgated by The Institute of Internal Auditors, taking into consideration the nature, size and complexity of the Group.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

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

Practice 12.1

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

Application	:	Applied
Explanation on application of the practice	:	The Board recognises the importance of effective communication to the investors of the Company regarding the business, operations and financial performance of the Group are accurate, timely, factual, informative, consistent, broadly disseminated and where necessary, information filed with regulators is in accordance with applicable legal and regulatory requirements. The Board ensures that there is effective, transparent and regular communication with its stakeholders through a variety of communication channels as follow: **1. Announcements to Bursa Malaysia Securities** Material information, updates and periodic financial reports are published on a timely basis through announcements to Bursa Malaysia Securities. Shareholders and Investors can obtain the Company's latest announcements such as quarterly financial results in the dedicated website of Bursa Malaysia Securities at http://www.bursamalaysia.com/. **2. Annual Reports** The Company's Annual Reports to the shareholders remain as the central means of communicating to the shareholders, amongst others, the Company's operations, activities and performance for the past financial year end as well as the status of compliance with applicable rules and regulations. **3. Annual General Meeting/General Meetings** The Annual General Meeting/General Meetings which are used as the main forum of dialogue for shareholders to raise any issues pertaining to the Company. **4. Corporate Website**

	The Company's website provides a plethora of information to the public, which includes, inter alia, corporate information, business activities, corporate governance matters, latest news and events, annual reports, and etc.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

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

Practice 12.2
Large companies are encouraged to adopt integrated reporting based on a globally recognised framework.

Application	:	Not applicable – Not a Large Company	
Explanation on application of the practice	:		
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 13.1
Notice for an Annual General Meeting should be given to the shareholders at least 28 days prior to the meeting.

Application	:	Applied	
Explanation on application of the practice	:	The notice of the 47th AGM held on 4 December 2025 together with the Annual Report for the financial year ended 30 June 2025 ("**FYE 2025**") was sent to the shareholders at least twenty-eight (28) days prior to the meeting date in order to give sufficient time to the shareholders to review the resolutions that will be discussed and concluded during the 47th AGM. In addition, the notice of 47th AGM was advertised in a nationally circulated local newspaper in which the shareholders and the general public were able to access easily to the said notice. The Explanatory Notes accompanying the Notice of 47th AGM also provide detailed explanation to enable the shareholders to make informed decisions in exercising their voting rights.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 13.2
All directors attend General Meetings. The Chair of the Audit, Nominating, Risk Management and other committees provide meaningful response to questions addressed to them.

Application	:	Applied	
Explanation on application of the practice	:	During the FYE 2026, the 47th AGM of the Company was held physically on 4 December 2025. All Directors attended the 47th AGM. The 47th AGM of the Company was chaired by Tan Sri Abd Rahim, the Chairman of the Board. Tan Sri Chairman provided sufficient time for the shareholders, proxies and corporate representatives who were present at the 47th AGM to ask questions for each agenda in the Notice of the 47th AGM. The Chairmen of the Board Committees were also readily available to address the questions posted by the shareholders at the 47th AGM.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 13.3
Listed companies should leverage technology to facilitate–

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

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

Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	During the FYE 2026, the 47th AGM of the Company was held physically in Malaysia, in accordance with paragraph 8.27A of the Main LR of Bursa Malaysia Securities. While remote meetings offer convenience for shareholders to participate general meetings, they lack the interpersonal interaction between the Board, the Management and shareholders. Physical meetings enable direct, face-to-face interaction among shareholders, the Board, the Management, fostering meaningful dialogue, deeper engagement and more robust discussions as compared to virtual platforms. Physical meetings reduce the risk of technical glitches, connectivity issues or system failures that may disrupt virtual or hybrid meetings and potentially affect voting or shareholder participation. To ensure effective participation and transparent voting, the Company implemented the following measures for the 47th AGM: - • Shareholders who were unable to attend the meetings were encouraged and allowed to appoint proxies to attend, participate, speak and vote in their stead at the 47th AGM. • Electronic poll voting was implemented for all shareholders and proxies with personalised barcode wristbands issued upon registration. • Independent parties, namely Securities Services (Holdings) Sdn. Bhd. and Commercial Quest Sdn. Bhd. were appointed as Poll Administrator and Independent Scrutineer respectively to oversee the process to ensure the accuracy and integrity of the results. The Board believes that the measures adopted ensured effective shareholder participation, transparency and integrity in the conduct of the meetings. The Board will continue to evaluate the adoption of remote participation for future meetings.

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

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

Practice 13.4
The Chairman of the board should ensure that general meetings support meaningful engagement between the board, senior management and shareholders. The engagement should be interactive and include robust discussion on among others the company's financial and non-financial performance as well as the company's long-term strategies. Shareholders should also be provided with sufficient opportunity to pose questions during the general meeting and all the questions should receive a meaningful response.

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to.		
Application	:	Applied
Explanation on application of the practice	:	Tan Sri Chairman had briefed the shareholders, proxies and corporate representatives present physically at the 47th AGM on their right to pose questions to the Board during the 47th AGM. The Board had provided opportunity to the shareholders to pose their questions to the Board after dealing with each of the items on the Agenda as set out in the Notice of the 47th AGM, and the Board and the Management responded to the questions received from the shareholders at the 47th AGM. The shareholders may email any inquiries to corporatecomm@edenzil.com or submit their inquiries via https://www.edenzil.com/shareholders-inquiries/. During the 47th AGM held on 4 December 2025, the Group Managing Director, Datin Fara Nadia binti Abd Rahim took the opportunity to engage with the shareholders by giving a brief presentation which covered the following: - • Transformation of the Group; • Business Overview of the Group; • Financial Highlights of the Group; and • Key Investment Highlights.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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

Practice 13.5
The board must ensure that the conduct of a virtual general meeting (fully virtual or hybrid) support meaningful engagement between the board, senior management and shareholders. This includes having in place the required infrastructure and tools to support among others, a smooth broadcast of the general meeting and interactive participation by shareholders. Questions posed by shareholders should be made visible to all meeting participants during the meeting itself.

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.			
Application	:	Not applicable – only physical general meetings were conducted in the financial year	
Explanation on application of the practice	:		
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 13.6
Minutes of the general meeting should be circulated to shareholders no later than 30 business days after the general meeting.

Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.			
Application	:	Applied	
Explanation on application of the practice	:	The minutes of the 47th AGM of the Company held on 4 December 2025 were uploaded onto the Company's website at www.edenzil.com no later than thirty (30) business days after the meetings. This represents the Board's awareness of the importance of the timely release of general meeting minutes for the perusal of shareholders.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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