Document Submission (v12)

**DRAFT**

Created by BOARDROOM CORPORATE SERVICES SDN BHD 2 on 24 Apr 2024 at 5:55:41 PM

Reference No. DCS-24042024-00095

| **COMPANY INFORMATION SECTION** | | | |
|---|---|---|---|
| **Announcement Type** | New Announcement / Amended Announcement | | |
| **Type Of User** | Investment Bank/Adviser / Listed Issuer / Secretarial Firm | | |
| **Company Name** | KIM HIN JOO (MALAYSIA) BERHAD | | |
| **Stock Name** | KHJB | | |
| **Stock Code** | 0210 | | |
| **Board** | ACE Market | | |
| **Submitting Secretarial Firm** | BOARDROOM CORPORATE SERVICES SDN BHD | | |

| **CONTACT DETAIL** | | | |
|---|---|---|---|
| **Contact Person** | **Designation** | **Contact No** | **Email Address** |
| BOARDROOM CORPORATE SERVICES SDN BHD 2 | | 016-6430696 | grace.tan@boardroomlimited.com |
| Chia Mei Thee | Others | 03-7890-4902 | meithee.chia@boardroomlimited.com |
| Priscilla.leong | Others | 03-7890-4903 | priscilla.leong@boardroomlimited.com |
| Steven Lim | Others | 03-7890-4926 | steven.lim@boardroomlimited.com |

| **MAIN** | |
|---|---|
| **Document Type** | Internal Use<br>Annual Report Checklist |
| **Type of Listed Issuer** | Company |
| **Reference no. of the related Annual Report Announcement** | |

Confirmed that all statements herein are accurate and there are no facts the omission of which will make any statement herein misleading. Announcement approved for release to Bursa Malaysia Securities Berhad.

Name: Goh Poh Teng
Position: Executive Director
Date: 26/4/2024

| **Checklist** | |
|---|---|
| **ANNUAL REPORT "AR" YEAR** | |
| **FINANCIAL YEAR ENDED** | |
| **COMPANY NAME** | |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| 1 | Issuance of documents by electronic means | A listed issuer may send any document required to be sent to its securities holders ("Documents") by electronic means. Did listed issuer opt to sent its AR by electronic means? | Para 2.19B | www.khj-my.com | Yes | |
| 2 | | If sent out by electronic means, please state the mode. | Para 2.19B | www.khj-my.com | Website | |
| 3 | Contents of Statement Accompanying Notices of AGM | 1) Further details of individuals who are standing for election as directors (excluding directors standing for a re-election), namely the following:<br><br>(a) the name, age, gender, nationality, qualification, and whether the position is an executive or non-executive one and whether such director is an independent director;<br><br>(b) the working experience and occupation;<br><br>(c) any other directorships in public companies and listed issuers;<br><br>(d) the details of any interest in the securities of the listed issuer and its subsidiaries;<br><br>(e) the family relationship with any director and/or major shareholder of the listed issuer;<br><br>(f) any conflict of interests that they have with the listed issuer; and<br><br>(g) other than traffic offences, the list of convictions for offences within the past 5 years and particulars of any public sanction or penalty imposed by the relevant regulatory bodies during the financial year, if any. | Appendix 8A | (1) N/A<br>(2) Explanatory Note (4) - Notice of Annual General Meeting("AGM") (Page 123) | Yes | Not applicable for (1) (a) to (1)(g) as there is no individual who is standing for election as director of the Company. |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| | | 2) A statement relating to general mandate for issue of securities in accordance with paragraph 6.03(3) of these Requirements. | | | | |
| 4 | Notices of meetings | The notices convening meetings shall specify the place, day and hour of the meeting, and shall be given to all shareholders at least 14 days before the meeting or at least 21 days before the meeting where any special resolution is to be proposed or where it is an annual general meeting. Any notice of a meeting called to consider special business shall be accompanied by a statement regarding the effect of any proposed resolution in respect of such special business. At least 14 days' notice or 21 days' notice in the case where any special resolution is proposed or where it is the annual general meeting, of every such meeting must be given by advertisement in at least 1 nationally circulated Bahasa Malaysia or English daily newspaper and in writing to each stock exchange upon which the company is listed. | 7.15 | Notice of AGM (Page 120 to 124) | Yes | |
| 5 | Corporate Information | 1) The name of the company secretary. | App 9C Part A (5) | Corporate Information (Page 8) | Yes | |
| | | 2) The address, telephone and facsimile numbers of the registered office. | App 9C Part A (1) | Corporate Information (Page 8) | Yes | |
| | | 3) The address, telephone and facsimile numbers of each office at which a register of securities is kept. | App 9C Part A (2) | Corporate Information (Page 8) | Yes | |
| 6 | Directors Information | The particulars of each director in the listed issuer including the following information:<br><br>(a) the name, age, gender, nationality, qualification and whether the position is an executive or non-executive one and whether such director is an independent director;<br><br>(b) working experience and occupation;<br><br>(c) the date the person was first appointed to the board;<br><br>(d) the details of any board committee to which the person belongs;<br><br>(e) any other directorship in public companies and listed issuers;<br><br>(f) any family relationship with any director and/or major shareholder of the listed issuer;<br><br>(g) any conflict of interests that the person has with the listed issuer;<br><br>(h) other than traffic offences, the list of convictions for offences within the past 5 years and particulars of any public sanction or penalty imposed by the relevant regulatory bodies during the financial year, if any;<br><br>(i) the number of board meetings attended in the financial year; | App 9C Part A (3) | Profile of Directors (Page 13 to 19) | Yes | |
| | | Paragraph 15.02 - Composition of the board of directors | | | | |
| | | i. A listed issuer must ensure that at least 2 directors or 1/3 of the board of directors of a listed issuer, whichever is the higher, are independent directors; | 15.02(1) | Corporate Governance Overview Statement ("CGOS"), Principle A, Section 2(i) (Page 40) | Yes | |
| | | ii. If the number of directors of the listed issuer is not 3 or a multiple of 3, then the number nearest 1/3 must be used; and | 15.02(2) | CGOS, Principle A, Section2(i) (Page 40) | Yes | |
| | | iii. In the event of any vacancy in the board of directors, resulting in non-compliance with subparagraph (j) above, a listed issuer must fill the vacancy within 3 months. | 15.02(3) | N/A | N/A | There was no vacancy in the Board of Directors during the financial year ended 31 December 2023 |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
| --- | --- | --- | --- | --- | --- | --- |
| 7 | (a) CEO Information | Name of the chief executive and where the chief executive is not a director, the following particulars:<br><br>(a) the age, gender, nationality and qualification;<br><br>(b) working experience;<br><br>(c) the date the person was first appointed to the listed issuer;<br><br>(d) the details of any interest in the securities of the listed issuer or its subsidiaries;<br><br>(e) any directorship in public companies and listed issuers;<br><br>(f) any family relationship with any director and/or major shareholder of the listed issuer;<br><br>(g) any conflict of interests that the person has with the listed issuer; and<br><br>(h) other than traffic offences, the list of convictions for offences within the past 5 years and particulars of any public sanction or penalty imposed by the relevant regulatory bodies during the financial year, if any. | App 9C Part A (4) | N/A | N/A | The Company does n have a Chief Execut Officer. The Managing Director of the Com who assumes the r the Chief Executive Officer is also a Director of the Company. |
| | (b) Key Senior Management | The particulars of the key senior management including the following information:<br><br>(a) the name, age, gender, nationality and qualification;<br><br>(b) working experience;<br><br>(c) the date the person was first appointed to the key senior management position;<br><br>(d) any directorship in public companies and listed issuers;<br><br>(e) any family relationship with any director and/or major shareholder of the listed issuer;<br><br>(f) any conflict of interests that the person has with the listed issuer; and<br><br>(g) other than traffic offences, the list of convictions for offences within the past 5 years and particulars of any public sanction or penalty imposed by the relevant regulatory bodies during the financial year, if any.<br><br>For the purpose of this paragraph, "key senior management" refers to a person, who in the opinion of the listed issuer, is the key senior management of the group, and must include a person who is primarily responsible for the business operations of the listed issuer's core business and principal subsidiaries. | App 9C Part A (4A) | Profile of Key Senior Management (Page 20 to 22) | Yes | |
| 8 | Election of directors | (1) An election of directors shall take place each year.<br><br>(2) All directors shall retire from office once at least in each 3 years, but shall be eligible for re-election. | 7.26 | CGOS, Principle A, Section 2 (iii) (Page 41 to 42); and Notice of AGM (Page 120) | Yes | |
| 9 | (a) Audit Committee | The audit committee report in respect of the financial year required under paragraphs 15.15 is as follows: | App 9C Part A (6) & 15.15 | Audit Committee ("AC") Report (Page 53 to 56) | Yes | |
| | | (1) A listed issuer must ensure that its board of directors prepare an audit committee report at the end of each financial year that complies with subparagraphs (2) and (3) below. | 15.15(1) | AC Report (Page 53 to 56) | Yes | |
| | | (2) The audit committee report must be clearly set out in the annual report of the listed issuer. | 15.15(2) | AC Report (Page 53 to 56) | Yes | |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| | | (3) The audit committee report must include the following: | | | | |
| | | (a) the composition of the audit committee, including the name, designation (indicating the chairman) and directorship of the members (indicating whether the directors are independent or otherwise); | 15.15(3)(a) | AC Report - Composition (Page 53) | Yes | |
| | | (c) the number of audit committee meetings held during the financial year and details of attendance of each audit committee member; | 15.15(3)(c) | AC Report - Meetings and Attendances (Page 54) | Yes | |
| | | (d) a summary of the work of the audit committee in the discharge of its functions and duties for that financial year of the listed issuer and how it has met its responsibilities; | 15.15(3)(d) | AC Report - Summary of Work of the Audit Committee (Page 55& 56) | Yes | |
| | | (e) a summary of the work of the internal audit function. | 15.15(3)(e) | AC Report - Summary of Work of the Internal Audit Function (Page 56) | Yes | |
| | | Paragraph 15.09 – Composition of the audit committee<br>(1) A listed issuer must appoint an audit committee from amongst its directors which fulfils the following requirements: | | | | |
| | | (a) the audit committee must be composed of not fewer than 3 members; | 15.09(1)(a) | AC Report - Composition (Page 53) | Yes | |
| | | (b) all the audit committee members must be non-executive directors, with a majority of them being independent directors; and | 15.09(1)(b) | AC Report - Composition (Page 53) | Yes | |
| | | (c) at least one member of the audit committee –<br><br>i. must be a member of the Malaysian Institute of Accountants; or<br><br>ii. if he is not a member of the Malaysian Institute of Accountants, he must have at least 3 years' working experience and<br><br>(aa) he must have passed the examinations specified in Part I of the First Schedule of the Accountants Act 1967; or<br><br>(bb) he must be a member of one of the associations of accountants specified in Part II of the First Schedule of the Accountants Act 1967; or<br><br>iii. fulfils such other requirements as prescribed or approved by the Exchange. | 15.09(1)(c) | AC Report - Composition (Page 53) | Yes | |
| | | (2) A listed issuer must ensure that no alternate director is appointed as a member of the audit committee. | 15.09(2) | AC Report - Composition (Page 53) | Yes | |
| | | Paragraph 15.10 – Chairman of the audit committee - the members of an audit committee must elect a chairman among themselves who is an independent director. | 15.10 | AC Report - Composition (Page 53) | Yes | |
| | (e) Nominating Committee | A statement on the activities of the nominating committee in the discharge of its duties for the financial year required under paragraph 15.08A(3). | App 9C Part A (6A) | CGOS, Principle A, Section 3 (Page 44 & 45) | Yes | |
| 10 | Management discussion and analysis' Statement | A statement containing the management discussion and analysis of the group's business, operations and performance (including financial performance) during the financial year which includes at least the following information:<br><br>(a) overview of the group's business and operations including its objectives and strategies for achieving the objectives;<br><br>(b) discussion and analysis of the financial results and financial condition including –<br><br>(i) commentary on financial and non-financial indicators to measure the group's performance;<br><br>(ii) significant changes in performance, financial | App 9C Part A (7) | Management Discussion and Analysis (Page 26 to 28) | Yes | |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| | | position and liquidity as compared with the previous financial year;<br><br>(iii) discussion on the capital expenditure requirements, capital structure and capital resources; and<br><br>(iv) known trends and events that are reasonably likely to have a material effect on the group's operations, performance, financial condition, and liquidity, together with the underlying reasons or implications;<br><br>(c) review of operating activities including discussion on the main factors that may affect the operating activities of each principal business segment of the group, impact on future operating activities, and the approach or action taken in dealing with the effect or outcome of such matters on its business activities;<br><br>(d) any identified anticipated or known risks that the group is exposed to which may have a material effect on the group's operations, performance, financial condition, and liquidity together with a discussion of the plans or strategies to mitigate such risks; and<br><br>(e) forward-looking statement providing commentary on the –<br><br>(i) group's possible trend, outlook and sustainability of each of its principal business segment;<br><br>(ii) prospects of new businesses or investments; and<br><br>(iii) dividend or distribution policy, if any, and factors contributing to the dividend or distribution for the financial year. | | | | |
| 11 | Corporate Governance Disclosure | An overview of the application of the Principles set out in the MCCG in respect of the financial year required under paragraph 15.25(1) | App 9C Part A( 8) | CGOS (Page 36 to 51) | Yes | |
| | | Paragraph 15.25 - Disclosure of corporate governance related information | | | | |
| | | (1) A listed issuer must ensure that its board of directors provides an overview of the application of the Principles set out in the MCCG, in its annual report. | 15.25(1) | CGOS (Page 36 to 51) | Yes | |
| | | (2) In addition, the listed issuer must disclose the application of each Practice set out in the MCCG during the financial year, to the Exchange in a prescribed format and announce the same together with the announcement of the annual report. The listed issuer must state in its annual report, the designated website link or address where such disclosure may be downloaded. | 15.25(2) | CGOS (Page 36) | Yes | |
| | | (3) A listed issuer which is a closed-end fund, business trust or REIT is only required to comply with subparagraph (1). | 15.25(3) | N/A | N/A | The Company is not closed-end fund, business trust or REIT. |
| | | A responsibility statement in respect of the annual audited financial statements required under paragraph 15.26(a). | App 9C Part A (9) | Statement of Directors' Responsibility in respect of the preparation of financial statements (Page 60) | Yes | |
| | | A statement on risk management and internal control in respect of the financial year required under paragraph 15.26(b). | App 9C Part A (10) | Statement on Risk Management and Internal Control (Page 57 to 59) | Yes | |
| | | Paragraph 15.26 – Additional Statements by the board of directors A listed issuer must ensure that its board of directors makes the following additional statements in its annual report: | | | | |
| | | (a) a statement explaining the board of directors' responsibility for preparing the annual audited financial statements; and | 15.26(a) | Statement of Directors' Responsibility in respect of the preparation of | Yes | |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| | | | | financial statements (Page 60) | | |
| | | (b) a statement about the state of risk management and internal control of the listed issuer as a group. [Cross reference: Practice Note 9] | 15.26(b) | Statement on Risk Management and Internal Control (Page 57 to 59) | Yes | |
| 12 | Directors Remuneration | The remuneration of directors of the listed issuer (including the remuneration for services rendered to the listed issuer as a group) for the financial year on a named basis, stating the amount received or to be received from the listed issuer and on a group basis respectively. The disclosure must include the amount in each component of the remuneration (e.g. directors' fees, salaries, percentages, bonuses, commission, compensation for loss of office, benefits in kind based on an estimated money value) for each director. | App. 9C Part A (11) | CGOS - Principle A, Section 4(i) (Page 46) | Yes | |
| 13 | Board Meetings | The total number of board meetings held during the financial year. | App 9C Part A (12) | CGOS - Principle A, Section 2(v) (Page 43) | Yes | |
| 14 | Utilisation of Proceeds | Where applicable, a brief explanation of the status of utilisation of proceeds raised from any corporate proposal. | App 9C Part A (13) | N/A | N/A | There is no utilisation of Proceeds |
| 15 | Audit and Non-audit Services | The following particulars in relation to the audit and non-audit services rendered to the listed issuer or its subsidiaries for the financial year:<br><br>(a) amount of audit fees paid or payable to the listed issuer's auditors, stating the amount incurred by the listed issuer and the amount incurred on a group basis respectively; and<br><br>(b) amount of non-audit fees paid or payable to the listed issuer's auditors, or a firm or corporation affiliated to the auditors' firm, stating the amount incurred by the listed issuer and the amount incurred on a group basis respectively. If the non-audit fees incurred were significant, details on the nature of the services rendered. If no non-audit fees were incurred, a statement to that effect. | App. 9C Part A (18) | Additional Compliance Information, Section 1 (Page 52), Directors' Report of Audited Financial Statements ("AFS") (page 66) and Note 6(ii) of Audited Financial Statements ("AFS") (page 90) | Yes | |
| 16 | Material Contracts | (1) Particulars of material contracts of the listed issuer and its subsidiaries, involving the interests of the directors, chief executive who is not a director or major shareholders, either still subsisting at the end of the financial year or, if not then subsisting, entered into since the end of the previous financial year, providing the following particulars in respect of each such contract:<br><br>(a) the date;<br><br>(b) the parties;<br><br>(c) the general nature;<br><br>(d) the consideration passing to or from the listed issuer or any other corporation in the group;<br><br>(e) the mode of satisfaction of the consideration; and<br><br>(f) the relationship between the director, chief executive or major shareholder and the contracting party (if the director, chief executive or major shareholder is not the contracting party).<br><br>If no such material contract has been entered into, a statement to that effect. | App. 9C Part A (21) | N/A | N/A | There were no material contracts subsisting at the end of the financial year, or entered into since the end of the previous financial year. There is a negative statement to such effect under the Additional Compliance Information, Section 2 (Page 52) of the Annual Report 2023 ("AR 2023"). |
| | | (2) Where the above contract relates to a loan, the following particulars in respect of each loan:<br><br>(a) the names of the lender and the borrower;<br><br>(b) the relationship between the borrower and the director, chief executive who is not a director or major shareholder (if the director, chief executive | App. 9C Part A (22) | N/A | N/A | There were no material contracts subsisting at the end of the financial year, or entered into since the end of the previous financial year. There is a negative statement to such effect |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| | | or the major shareholder is not the borrower);<br><br>(c) the purpose of the loan;<br><br>(d) the amount of the loan;<br><br>(e) the interest rate;<br><br>(f) the terms as to payment of interest and repayment of principal; and<br><br>(g) the security provided | | | | under the Additional Compliance Informa Section 2 (Page 52) of the AR 2023. |
| 17 | Analysis of Shareholding<br><br>AR date :<br><br>Statement date: | A statement indicating the date of such statement and setting out –<br><br>(a) the names of the substantial shareholders and their direct and deemed interests stating the number and percentage of shares in which they have an interest as shown in the register of substantial shareholders of the listed issuer;<br><br>(b) a statement showing the direct and deemed interests in the listed issuer, or in a related corporation (including number and percentage) of -<br><br>(i) each director appearing in the register maintained under section 59 of the Companies Act; and<br><br>(ii) chief executive who is not a director;<br><br>(c) the number of holders of each class of equity securities and any convertible securities and the voting rights attaching to each class;<br><br>(d) a distribution schedule of each class of equity securities and any convertible securities setting out the number of holders and percentage in the following categories:<br><br>No. of Holdings Total Holdings %<br>Holders<br>less than 100<br>100 to 1,000 shares<br>1,001 to 10,000 shares<br>10,001 to 100,000 shares<br>100,001 to less than 5% of issued shares<br>5% and above of issued shares ____ 100%<br><br>(e) the names of the 30 securities account holders having the largest number of securities from each class of equity securities and convertible securities according to the Record of Depositors (without aggregating the securities from different securities accounts belonging to the same person) and the number and percentage of equity securities and convertible securities of each class held. In the case of securities account holders which are authorised nominees as defined under the Securities Industry (Central Depositories) Act 1991, information in the account qualifier field of the securities account must also be stated. | App 9C Part A (23) | Analysis of Shareholdings (Page 118 to 119) | Yes | AR 2023 date: 30 April 2024<br>Statement date: 22 March 2024 |
| 18 | List of Properties | Particulars of each property of the listed issuer or its subsidiaries which net book value is 5% or more of the consolidated total assets of the listed issuer as at the end of the financial year (“material properties”). In the event the number of the material properties is less than 10, particulars of the top 10 properties in terms of highest net book value (inclusive of the material properties) as at the end of the financial year. Particulars of such properties to be set out as follows as at the end of the financial year:<br><br>(a) the address of each property; | App 9C Part A (25) | N/A | N/A | The Group does not have any properties. |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| | | (b) in respect of each property -<br><br>(i) a brief description (e.g. land or buildings, approximate areas, etc.);<br><br>(ii) the existing use (e.g. shops, offices, factories, residential, etc.);<br><br>(iii) the tenure (i.e. freehold, or leasehold and if leasehold, the date of expiry of the lease);<br><br>(iv) the approximate age of the buildings;<br><br>(v) the net book value; and<br><br>(vi) where revaluation has been carried out, the date of last revaluation and if none, the date of acquisition. | | | | |
| 19 | ESOS | The following information in relation to an Employee Share Scheme:<br><br>(a) the number of schemes currently in existence during the financial year, and brief details of each scheme including –<br><br>(i) total number of options or shares granted;<br><br>(ii) total number of options exercised or shares vested; and<br><br>(iii) total options or shares outstanding;<br><br>(b) in regard to options or shares granted to the directors and chief executive:<br><br>(i) aggregate options or shares granted;<br><br>(ii) aggregate options exercised or shares vested; and<br><br>(iii) aggregate options or shares outstanding;<br><br>(c) in regard to options or shares granted to the directors and senior management –<br><br>(i) aggregate maximum allocation applicable to directors and senior management in percentage; and<br><br>(ii) the actual percentage granted to them, during the financial year and since commencement of the scheme respectively; and<br><br>(d) a breakdown of the options offered to and exercised by, or shares granted to and vested in (if any) non-executive directors pursuant to an Employee Share Scheme in respect of the financial year in tabular form as follows:<br><br>Name of director / Amount of options/ shares granted / Amount of options exercised/shares vested<br><br>1.<br>2.<br>3.<br><br>Total | App 9C Part A (27) | Page 114 | Yes | |
| 20 | Directors' Training | A statement by the board of directors relating to the training attended by directors in respect of the financial year required under paragraph 15.08(3).<br><br>The board of directors must disclose in the annual report of the listed issuer, a statement on the training attended by its directors which includes the following information:<br><br>(a) the board has undertaken an assessment of | Appendix 9C Part A (28) and para 15.08(3) | CGOS - Principle A, Section 2(vii) (Page 43 & 44) | Yes | |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| | | the training needs of each director;<br><br>(b) a brief description on the type of training that the directors have attended for the financial year; and<br><br>(c) in exceptional circumstances where any director has not attended any training during the financial year, valid justifications for the non-attendance of such director. | | | | |
| 21 | Sustainability Statement | A narrative statement of the listed issuer's management of material economic, environmental and social risks and opportunities ("Sustainability Statement"), in the manner as prescribed by the Exchange.<br><br>[Cross-reference: Practice Note 9] | App 9C Part A (29) | Sustainability Statement (Page 29 to 35) | Yes | |
| 22 | Internal Audit | A statement relating to the internal audit function of the listed issuer, i.e. whether the internal audit function is performed in-house or is outsourced and the costs incurred for the internal audit function in respect of the financial year.<br><br>Paragraph 15.27 Internal audit<br>(1) A listed issuer must establish an internal audit function which is independent of the activities it audits.<br><br>(2) A listed issuer must ensure its internal audit function reports directly to the audit committee. | App 9C Part A (30) / 15.27 | CGOS - Principle B, Section 2 (Page 48); and Summary of Work of the Internal Audit Function (Page 56) | Yes | |
| 23 | Recurrent related party transactions ("RRPT") of revenue nature | A listed issuer may seek a mandate from its shareholders for Recurrent Related Party Transactions subject to the following:<br><br>(a) the transactions are in the ordinary course of business and are on terms not more favourable to the related party than those generally available to the public;<br><br>(b) the shareholder mandate is subject to annual renewal and disclosure is made in the annual report of the aggregate value of transactions conducted pursuant to the shareholder mandate during the financial year where the aggregate value is equal to or more than the threshold prescribed under Paragraph 10.09(1);<br><br>(c) the listed issuer's circular to shareholders for the shareholder mandate includes the information as may be prescribed by the Exchange. The draft circular must be submitted to the Exchange together with a checklist showing compliance with such information;<br><br>(d) in a meeting to obtain shareholder or unit holder mandate, the relevant related party must comply with the requirements set out in paragraph 10.08(7);<br><br>(e) the listed issuer immediately announces to the Exchange when the actual value of a Recurrent Related Party Transaction entered into by the listed issuer, exceeds the estimated value of the Recurrent Related Party Transaction disclosed in the circular by 10% or more and must include the information as may be prescribed by the Exchange in its announcement.<br><br>Paragraph 3.1.5 Annual report of Practice Note 12<br>In making the disclosure of the aggregate value of Recurrent Related Party Transactions conducted pursuant to the Mandate in a listed issuer's annual report, a listed issuer must provide a breakdown of the aggregate value of the Recurrent Related Party Transactions made during the financial year, amongst others, based on the following information:<br><br>(a) the type of the Recurrent Related Party | 10.09(2)(b) / 3.1.5 of PN12 | Additional Compliance Information, Section 3 (Page 52); Notice of AGM (Page 120 to 124); and RRPT Circular to Shareholders dated 30 April 2024. | Yes | |

| No | Subject | Details | Paragraph/Rule No of Main/ACE LR | Page & Section Number of AR/ Company's webpage pagelink* | Compliance* | Description if No or N/A |
|---|---|---|---|---|---|---|
| | | Transactions made; and<br><br>(b) the names of the related parties involved in each type of the Recurrent Related Party Transactions made and their relationship with the listed issuer. | | | | |
| 24 | Statutory Declaration In Relation To Accounts | A listed issuer must ensure that the director or person primarily responsible for the financial management of the listed issuer, as the case may be, who signs the statutory declaration pursuant to section 251(1)(b) of the Companies Act (“signatory”) satisfies the following requirements:<br><br>(a) the signatory is a member of the Malaysian Institute of Accountants; or<br><br>(b) if the signatory is not a member of the Malaysian Institute of Accountants, the signatory has at least 3 years' working experience and -<br><br>(i) has passed the examinations specified in Part I of the First Schedule of the Accountants Act 1967; or<br><br>(ii) is a member of one of the associations of accountants specified in Part II of the First Schedule of the Accountants Act 1967; or<br><br>(c) the signatory fulfils such other requirements as prescribed or approved by the Exchange.<br><br>[Cross reference: Practice Note 13] | 9.27 | Statutory Declaration pursuant to Section 251(1)(B) of the Companies Act 2016 (Page 117) | Yes | |

| Remarks | |
|---|---|

| Attachment(PDF format only) | No | File Name | Size | |
|---|---|---|---|---|