

CORPORATE GOVERNANCE REPORT

STOCK CODE : 0269
COMPANY NAME : DS Sigma Holdings Berhad
FINANCIAL YEAR : June 30, 2025

OUTLINE:

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

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

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

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

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

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

Intended Outcome

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

Practice 1.1

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board of Directors ("Board") comprises seven (7) members with wide and diverse background and experiences in different fields and industries.</p> <p>The roles and responsibilities of the Board are clearly set out in the Board Charter and disclosed in the Corporate Governance Overview Statement in the Annual Report for the financial year ended 30 June 2025 ("Annual Report 2025").</p> <p>The Board has delegated certain responsibilities to the following Board Committees to assist in the discharge of its duties within their respective Terms of References:-</p> <ul style="list-style-type: none">- Audit and Risk Management Committee ("ARMC");- Nomination Committee ("NC"); and- Remuneration Committee ("RC"). <p>The Board takes full responsibilities for the overall performance of the Company and its subsidiaries ("Group"). The duties and responsibilities of the Board include determining the Group's overall business plan, performing periodic reviews of the business and financial performance and adopting and implementing risk management and internal control system within the Group.</p> <p>It is the general policy of the Company that all major decisions be considered by the Board as a whole. To ensure the effective discharge of its function and duties, the primary responsibilities of the Board include (but are not limited to) the following:-</p> <ul style="list-style-type: none">➤ To review and approve the financial statements and annual reports

	<p>During the financial year ended 30 June 2025 (“FYE 2025”), the Board has reviewed and approved the audited financial statements for the financial year ended 30 June 2024 (“FYE 2024”), Annual Report for FYE 2024, and unaudited quarterly financial results for the quarters ended 30 September 2024, 31 December 2024, 31 March 2025 and 30 June 2025 respectively, upon the recommendation by the ARMC.</p> <p>➤ To supervise and assess management’s performance</p> <p>During the FYE 2025, the Board monitored the performance of the Management on a regular basis vide the Board meetings and/or Board Committees meetings.</p> <p>Board and/or Board Committees are kept abreast of the latest business activities and development of the Group. Meanwhile, the Chief Financial Officer has presented the reports on the financial performance and financial highlights of the Group on a quarterly basis to the Board and/or Board Committees.</p> <p>As a financial activity tracking initiative to support the strategic plan, the budget plan of the Group for the financial year ending 31 June 2026 was tabled to the Board for review and approval.</p> <p>➤ To monitor the relationship between the Group and the Management, shareholders and stakeholders</p> <p>The Board is aware of its commitment to enhance long term shareholders’ value through regular communications with all its stakeholders.</p> <p>In ensuring effective communication with the Company’s shareholders and stakeholders, the Board has adopted a Corporate Disclosure Policy which includes an “Investor Relations” section on its website, to communicate the corporate development, financial plans and prospects to the investors, financial community and other stakeholders accurately and to obtain feedback from the stakeholders.</p> <p>Shareholders may address their concern/correspondence to Encik Mohamad Ismail bin Abu Bakar (e-mail address: bod.chairman@dssigma.com.my) as an independent receiving avenue for any concerns from the shareholders/stakeholders.</p> <p>➤ To ensure the integrity of the Group’s financial and non-financial reporting</p> <p>During the FYE 2025, the Board ensures that shareholders are presented with clear, balanced, meaningful assessment of the Group’s financial performance and prospects through quarterly announcements of financial results and vide announcements on</p>
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	<p>significant development of the Group in accordance with Bursa Malaysia Securities Berhad (“Bursa Securities”) Main Market Listing Requirements (“Main LR”) on a timely basis and in compliance with the applicable financial reporting standards and corporate law.</p> <p>➤ To ensure there is a sound framework for internal controls and risk management</p> <p>The Board had established an Risk Management and Internal Control Policy for the Group to facilitate proper conduct of the Group’s businesses. The Board had also established key control processes to ensure that there is a sound framework of reporting on internal controls and regulatory compliance.</p> <p>The Board had delegated to the ARMC to review the adequacy and integrity of the Group’s internal controls and risk management. The ARMC is supported by an internal audit function, which carries out regular evaluations of the Group’s internal control system to gauge its efficiency and effectiveness.</p> <p>The key features of the risk management framework and internal control system of the Group are disclosed in the Statement on Risk Management and Internal Control in the Annual Report 2025.</p> <p>➤ To ensure that the Company has effective Board Committees</p> <p>The Board through the NC is responsible for the assessment of the effectiveness of the Board Committees, in order to improve the Board Committees’ effectiveness, identify gaps, maximise strengths and address weaknesses of the Board Committees.</p> <p>➤ To ensure measures in place to provide for the orderly succession of the Board and Key Senior Management</p> <p>The Board, through the NC, is responsible for the succession planning of the Directors of the Company and the Group.</p> <p>The Board has adopted the Succession Planning Policy for the Group to ensure the Group’s continuity in leadership for all key positions.</p> <p>The Key Senior Management personnel are required to attend continuing development programmes to ensure that they are equipped with necessary skills and knowledge which are relevant to perform their work.</p> <p>➤ To integrate sustainability considerations into the Group’s strategic plan</p>
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	<p>The Board noted the strategic plan of the Group, including its goals and business direction, has been enhanced to include sustainability considerations and its underlying environmental, social and governance (“ESG”) issues.</p> <p>The Board believes that the current strategic plan supports long-term value creation, which includes strategies on economic, environment and social considerations underpinning sustainability. Starting from ethically sourced raw materials to reduce negative environmental impact in its operations, the Board noted Management be tasked to deploy scalable corporate strategies for long-term sustainability of the Group.</p>	
Explanation for departure	:	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 1.2

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

Application	:	Applied
Explanation on application of the practice	:	<p>Encik Mohamad Ismail bin Abu Bakar ("En. Ismail") is an Independent Non-Executive Chairman of the Board who is responsible for the overall leadership and efficient operation of the Board.</p> <p>The key roles of the Chairman as set out in the Board Charter include amongst others, the following:-</p> <ul style="list-style-type: none">- Providing leadership for the Board so that the Board can discharge its responsibilities effectively;- Leading the Board in the adoption and implementation of good corporate governance practices in the Company;- Setting the Board agenda through the Company Secretaries and Management and ensuring that Board members receive complete and accurate information in a timely manner;- Leading Board meetings and discussions;- Encouraging active participation and allowing dissenting views to be freely expressed;- Managing the interface between Board and Management; and- Ensuring appropriate steps are taken to provide effective communication with stakeholders and that their views are communicated to the Board as a whole. <p>During the FYE 2025, the Chairman, in consultation with the Managing Director and the Company Secretaries, has set the agenda for Board meetings and ensured that all relevant issues are on the agenda.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 1.3

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

Application	:	Applied	
Explanation on application of the practice	:	<p>The Board recognises the importance of having a clearly accepted division of power and responsibilities to ensure a balance of power and authority.</p> <p>En. Ismail, as the Independent Non-Executive Chairman, provides strong leadership and objective judgement with regards to ensuring the adequacy and effectiveness of the Board's governance process.</p> <p>Whereas Ms. Lucille Teoh Soo Lien, <i>Managing Director</i> ("MD"), ensures the effective implementation of the Group's business plan and policies established by the Board as well as to manage the daily conduct of the business and affairs to ensure its smooth operation.</p> <p>The Board is of the view that the separation of the positions of the Chairman of the Board and the MD together with the Independent Non-Executive Directors ("INEDs"), provides further assurance that there is a balance of power and authority in the Company and effective stewardship of the Group in terms of strategies and business performance.</p> <p>The roles of the Chairman of the Board and the MD are clearly demarcated and defined in the Board Charter of the Company and is available for viewing under the "Investor Relations" section of the Company's corporate website at https://www.dssigma.com.my.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 1.4

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

<i>Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.</i>		
Application	:	Applied
Explanation on application of the practice	:	En. Ismail, the Independent Non-Executive Chairman of the Company, does not hold any membership of the Board Committees of the Company.
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 1.5

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board is supported by two (2) Company Secretaries, namely Ms. Chua Siew Chuan ("Ms. Chua") and Ms. Chew Kit Yee ("Ms. Chew"), who are qualified and licenced to act as Company Secretary under Section 235(2) of the Companies Act 2016. Both Ms. Chua and Ms. Chew are members of The Malaysian Institute of Chartered Secretaries and Administrators ("MAICSA").</p> <p>All Directors have direct access to the advice and support of the Company Secretaries in relation to Board policies and procedures, compliance of applicable rules and regulations by the Group and corporate governance related practices.</p> <p>The duties of the Company Secretaries include, but are not limited to the following:-</p> <ul style="list-style-type: none">• Manage all Board and Board Committee meeting logistics, attend and record minutes of all Board and Board Committee meetings and facilitate Board communications;• Advise the Board on its roles and responsibilities;• Facilitate the orientation of new Directors and assist in Director's training and development;• Advise the Board on corporate disclosures and compliance with the Companies Act 2016, securities regulations and Main LR;• Manage processes pertaining to the annual shareholder meeting;• Monitor corporate governance developments and assist the Board in applying corporate governance practices to meet the Board's needs and stakeholders' expectations;• Serve as a focal point for stakeholders' communication and engagement on corporate governance issues; and• Carry out other functions as deemed appropriate by the Board from time to time. <p>For the FYE 2025, the Company Secretaries had attended the relevant continuous professional development programmes as required by MAICSA for practising company secretaries. Both the Company Secretaries possessed a valid Practising Certificate issued by the Companies Commission of Malaysia for the FYE 2025.</p>

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

Intended Outcome

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

Practice 1.6

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

Application	:	Applied
Explanation on application of the practice	:	<p>The notice of the scheduled Board Meeting is served to all Directors at least seven (7) days prior to the Board meeting, unless there is exceptional case for convening of Special Meeting of the Board to address emergency issue, shorter notice is allowed with the consent of all Directors.</p> <p>All Directors are furnished with a comprehensive Board meeting agenda, minutes of meeting and relevant information materials and documents at least five (5) business days in advance at each Board meeting. Meeting materials are sent through e-mail to allow the Board members to have sufficient time to review and to request for any further information or clarification prior to the Board meeting.</p> <p>The Board Chairman has set the Board meeting agenda and ensured that the Board Committees' meetings were conducted separately from the Board meeting, with sufficient time allocated to enable objective and independent discussion during the meeting.</p> <p>Upon conclusion of the Board meeting, the draft minutes is circulated to the Board for comments to ensure that the minutes of meeting accurately reflected the deliberations and decisions of the Board. Thereafter, the final minutes is confirmed and approved by the Board and signed by the Chairman at the succeeding meeting as a correct record of the proceedings.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

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

Practice 2.1

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board has adopted a Board Charter outlining the authority, responsibilities, membership and operation of the Board, adopting principles of good corporate governance and practices, in accordance with applicable laws in Malaysia. The Board Charter entails, inter alia, the following main items:-</p> <ul style="list-style-type: none"> ➤ Role of Board and Board Committees; ➤ Relationship with Management; ➤ Responsibilities of the Board; ➤ Matters reserved for the Board; ➤ Size and composition of the Board; and ➤ Disclosure of conflict of interest. <p>The Board Charter is applicable to all Directors of the Company and, amongst other things, provides that all Directors must avoid conflicts of interest between their private financial activities and their part in the conduct of company business.</p> <p>The Board Committees in performing their responsibilities delegated by the Board would be guided by the Terms of Reference of each of the Committees as approved by the Board.</p> <p>The Board Charter is to be regularly reviewed by the Board as and when required. The Board Charter was last reviewed on 25 August 2025.</p> <p>The latest Board Charter is available for viewing under the "Investor Relations" section of the Company's corporate website at https://www.dssigma.com.my.</p>
Explanation for departure	:	

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

Measure	:		
Timeframe	:		

Intended Outcome

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

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

Practice 3.1

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board has established a Code of Conduct for the Group and Code of Ethics for Directors (collectively referred to as “Code”) in order to maintain the highest level of integrity and ethical conduct of the Board, Management and employees of the Group and to provide guidance to ensure upholding of the ethical conduct in the Board practices and/or employees daily work.</p> <p>The Code sets forth the values, expectations and standards of business ethics and conduct to guide the Board, the Management and employees of the Group.</p> <p>The guiding principles of the Code are as follows:-</p> <p>(i) Show respect in the workplace:-</p> <ul style="list-style-type: none">➤ Equal Opportunity➤ Anti-Harassment➤ Human Rights➤ Ensuring Workplace Health and Safety➤ Protection of Privacy➤ Use of Company's Assets with Due Care➤ Leading by Example➤ Continuous Training and Development <p>(ii) Act with integrity in the marketplace:-</p> <ul style="list-style-type: none">➤ Ensuring Products' Quality, Safety and Reliability➤ Responsible Sales and Marketing Practices➤ The Group's Customers➤ The Group's Suppliers➤ Community Involvement➤ Environmental-Friendly Practices

	<p>(iii) Ensure ethics in business relationships:-</p> <ul style="list-style-type: none"> ➤ Conflict of Interest ➤ Anti-Corruption ➤ Anti-Money Laundering ➤ Insider Trading <p>(iv) Ensure effective communication:-</p> <ul style="list-style-type: none"> ➤ Corporate Disclosure ➤ Spokesman ➤ Whistleblowing <p>The Code will be reviewed as and when required.</p> <p><i>Handling of Reported Allegation(s)</i></p> <p>The ARMC is responsible for the interpretation and supervision of the enforcement of the Code. The action to be taken by the Group in response to a report of concern under the Code will depend on the nature of the concern. The ARMC upon receiving the information on each report of concern shall ensure that follow-up actions be taken accordingly.</p> <p>There was no report of concern received by the Company for the FYE 2025.</p> <p>The Code are available for viewing under the “Investor Relations” section of the Company’s corporate website at https://www.dssigma.com.my.</p>
<p>Explanation for departure</p>	<p>:</p>
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>	
<p>Measure</p>	<p>:</p>
<p>Timeframe</p>	<p>:</p>

Intended Outcome

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

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

Practice 3.2

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Whistleblowing Policy was established and approved by the Board on 21 February 2022 to uphold the Group's effort and commitment in doing business with honesty and integrity, henceforth, providing a transparent and confidential process in handling the whistleblowing reports.</p> <p>The Whistleblowing Policy aims to provide a structured mechanism for the employees, Directors and associates to report suspected and/or known misconduct, wrongdoings, corruption and instances of fraud, waste, and/or abuse involving the resources of the Group and to provide reassurance that they shall be protected from reprisals or victimisation for whistleblowing in good faith.</p> <p>Additionally, the Board has in accordance with the requirements of Bursa Securities adopted the Anti-Bribery and Corruption Policy on 21 February 2022 to prevent corrupt practices, and to provide a measure of assurance and a defence against corporate liability for corruption under Section 17A of the Malaysian Anti-Corruption Commission Act 2009.</p> <p>The Whistleblowing Policy and Anti-Bribery and Corruption Policy are available for viewing under the "Investor Relations" section of the Company's corporate website at https://www.dssigma.com.my.</p> <p>Anyone with genuine concerns in relation to unethical behaviour, malpractices, illegal acts or failure to comply with regulatory requirements may forward his report to the designated persons as provided below (where applicable):-</p> <div><p>For matters relating to unethical or illegal conduct, one can report directly to the following designated persons:-</p><p>Mail the letter by marking "Private and Confidential" to the following address:-</p><p>To: Chairman of the Board/MD/Audit Committee Chairman c/o: DS Sigma Holdings Berhad No. 36, Jalan BP 5/6, Bandar Bukit Puchong,</p></div>

	47100 Puchong, Selangor Darul Ehsan	
	For employment-related concerns, one can report directly to the following designated person:-	
	<u>Head of Human Resources</u> Mail the letter by marking "Private and Confidential" to the following address:- To: Head of Human Resources c/o: DS Sigma Holdings Berhad No. 36, Jalan BP 5/6, Bandar Bukit Puchong, 47100 Puchong, Selangor Darul Ehsan	
For the FYE 2025, none of the designated persons received any report or concerns vide the abovementioned communication and feedback channels.		
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 4.1

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

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board acknowledges its responsibilities over the governance of sustainability in the Group and strives to strike a balance between achieving business strategies and promoting sustainability.</p> <p>The Board has on 21 February 2022 established a Sustainability Policy to support long-term sustainable value creation and returns for the Company. The said Policy defines, among others, the Company's principles and approach, sustainability focus areas, as well as the scope and governance for its implementation and monitoring.</p> <p>With the Sustainability Policy in place, the Board will be able to monitor Management's effectiveness in integrating sustainability considerations in the day-to-day operations of the Group by setting the Company's sustainability strategies, priorities and targets.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 4.2

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

Application	:	Applied	
Explanation on application of the practice	:	<p>The Board ensures that the Group's sustainability strategies and risk management processes are communicated effectively to all internal and external stakeholders.</p> <p>The Group engages with internal and external stakeholders through various channels to develop a better understanding of their needs and expectations as below:-</p> <ul style="list-style-type: none">➤ Internal – e-mails, employee engagement, dialogues, etc; and➤ External – corporate website, press releases, general meetings, quarterly financial announcements, etc. <p>The Group discloses its sustainability strategies, priorities, targets as well as performance in the Sustainability Statement of the Annual Report 2025. The Sustainability Statement serves as the primary communication channel for all the Group's stakeholders.</p> <p>Details pertaining to the stakeholders' engagement are available in the Sustainability Statement contained in the Company's Annual Report 2025.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 4.3

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 is kept abreast with the relevant sustainability development, sustainability issues and climate-related risks and opportunities by way of presentation and discussion. The Board, through the NC, would assess the training needs of the Directors to ensure they are kept abreast with the latest development in industry as well as the sustainability issues relevant to the Group.	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 4.4

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

Application	:	Applied	
Explanation on application of the practice	:	<p>The Board, vide the NC, has reviewed the evaluation forms for Board and Board Committees which included the assessment on the Board's performance in addressing the Company's material sustainability risks and opportunities.</p> <p>In addition, the key performance indicators for the sustainability material matters were incorporated into the Key Senior Management's performance evaluation which were reviewed during the annual performance appraisal.</p>	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 4.5- Step Up

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

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

Application	:	Not Adopted
Explanation on adoption of the practice	:	

Intended Outcome

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

Practice 5.1

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

Application	:	Applied
Explanation on application of the practice	:	<p>The NC oversees the overall composition of the Board in terms of size, mix of skills, experience and core competencies, as well as the balance between Executive Directors and INEDs.</p> <p>The effectiveness of the Board as a whole and the contribution of each Director to the effectiveness of the Board and the contribution of the Board's various committees are assessed on an annual basis.</p> <p>Pursuant to Clause 21.7 of the Constitution of the Company, the following Directors are to retire at the forthcoming Fourth Annual General Meeting ("4th AGM") (hereinafter referred to as "Retiring Directors"):-</p> <p>(a) Mr. Beh Seng Lee; and (b) Mr. Lee Yew Weng.</p> <p>The NC has conducted the following assessment based on the criteria as prescribed by the Bursa Securities Main LR ("Prescribed Criteria") for the Retiring Directors:-</p> <ul style="list-style-type: none">- Mix of skills;- Character;- Experience;- Integrity;- Competence;- Time commitment to discharge their roles;- Results from evaluation of individual director performance; and- Results from Director's fit and properness evaluation. <p>The NC, as guided by the Directors' Fit and Proper Policy, has undertaken a formal assessment of the Retiring Directors using the Prescribed Criteria as well as non-prescribed criteria such as the following:-</p> <ul style="list-style-type: none">- State of participation at the Board meetings; and- Advice/Guidance rendered to the Board based on individual experience and background.

	<p>The re-election of Retiring Directors has been contingent on satisfactory evaluation of the Retiring Directors' performance and contribution to the Board.</p> <p>Being satisfied with the performance of the Retiring Directors, the NC and in turn, the Board, has recommended to shareholders their re-election at the forthcoming 4th AGM.</p>	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 5.2

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

Application	:	Applied	
Explanation on application of the practice	:	<p>The Board presently comprises seven (7) Board members, four (4) of whom are INEDs, while the remaining are Executive Directors. The Board comprises a majority Independent Directors.</p> <p>The composition of the Board provides an effective mix of industry specific knowledge, broad based business and commercial experience together with independent judgement on matters of strategy, operations, resources and business conduct.</p> <p>The combination of professionals with diverse and varied backgrounds, wealth of experience and expertise in legal, finance and corporate affairs also enables the Board to discharge its responsibilities effectively and efficiently.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 5.3

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

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

Application	:	Applied	
Explanation on application of the practice	:	No Independent Directors serving on the Company’s Board beyond nine (9) years. The Board Charter has clearly stated that the tenure of an Independent Director should not exceed a cumulative term of nine (9) years. Upon completion of the nine (9) years, an Independent Director may continue to serve on the Board subject to his/her redesignation as a Non-Independent Director. Otherwise, the Board must justify and seek shareholders’ approval at a general meeting in the event the Board wishes to retain such Director as an Independent Director through two-tier voting.	
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	:	<p>The appointment of the Board and Senior Management are based on a candidate's background, qualifications, experience and competency per the requirements of the job function.</p> <p>The NC which comprises exclusively INEDs is responsible for making recommendation relating to any new appointment of Director to the Board and where necessary, Senior Management.</p> <p>For FYE 2025, the Board via the NC reviewed the proposed appointment of Cik Hanani Hayati binti Mohd Adhan ("Cik Hanani") as the following Board Committees and subsequently approved the same:-</p> <ul style="list-style-type: none">• Member of the ARMC;• Member of the NC; and• Chairperson of the RC.
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 5.6

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Company does not solely rely on the recommendations from the existing Board members, Management or major shareholders in the process of appointing new Directors of the Company but adopted an approach to utilise independent sources to identify suitably qualified candidates, including but not limited to the sourcing from a directors' registry and open advertisements or the use of independent search firms throughout the recruitment process.</p> <p>A formal and transparent procedures will be conducted by the NC in assessing the candidate before he/she be recommended to the Board for assessment and approval.</p> <p>The NC has adopted a three-staged review process as follows, to ensure that the Board has the right mix and skill to meet its needs and objectives:-</p> <p>(1) Stage 1 - Review of the potential candidate based on the following criteria:-</p> <ul style="list-style-type: none">• Qualifications;• Skills and competence;• Functional knowledge;• Experience;• Character;• Gender diversity;• Integrity and professionalism; and• Time commitment. <p>(2) Stage 2 - Board Gaps Review</p> <p>The NC then conducted the following reviews to ensure the selected candidate is able to close any possible gaps in the Board's mix:-</p>

	<ul style="list-style-type: none"> • The overall composition of the Board; • Combination of skills of existing Directors; and • Any regulatory requirements and/or best practices available. <p>(3) Stage 3 - Recommendation to the Board</p> <p>The recommendation of the NC would then be submitted to the Board for its consideration and approval.</p>	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 5.7

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

Application	:	Applied	
Explanation on application of the practice	:	Shareholders are provided with detailed information on Directors who are standing for re-election at the Company’s forthcoming 4 th AGM via explanatory notes accompanying the Notice of the 4 th AGM and the profile of the Directors as set out in the Annual Report 2025.	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 5.8

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

Application	:	Applied
Explanation on application of the practice	:	<p>The NC comprises exclusively INEDs and chaired by Puan Maznida binti Mokhtar ("Puan Maznida"), an INED of the Company.</p> <p>The Chairperson of the NC was tasked to:-</p> <ul style="list-style-type: none">(i) Lead the succession planning and appointment of Board members; and(ii) Lead the annual review of the Board's effectiveness, ensuring that the performance of each individual Director is independently assessed. <p>Puan Maznida's responsibilities and duties as Chairperson of the NC are disclosed in the Terms of Reference of the NC.</p> <p>The latest Terms of Reference of the NC is available for viewing under the "Investor Relations" section of the Company's corporate website at https://www.dssigma.com.my.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 5.9

The board comprises at least 30% women directors.

Application	:	Applied	
Explanation on application of the practice	:	<p>Currently, the Board comprises three (3) female Directors out of seven (7) Directors, equivalent to 42.9% of the women representation on the Board.</p> <p>The Board also reviewed the gender diversity in the Senior Management team to ensure there is a healthy talent pipeline and support the women's participation. Currently, the Senior Management team comprises 25% of women representation.</p>	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 5.10

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

Application	:	Applied	
Explanation on application of the practice	:	<p>The Board is committed to boardroom diversity, which includes the representation of women in the composition of the Board through the adoption of the Boardroom Diversity Policy.</p> <p>The Company embraces the advantages of having a diverse Board, and considers diversity at Board level as a fundamental and significant element. Diversity incorporates different areas such as age, gender, ethnicity and cultural background.</p> <p>The NC guided by the Boardroom Diversity Policy, is responsible in ensuring that boardroom diversity objectives are adopted in board recruitment, board performance evaluation and succession planning processes.</p> <p>The latest Boardroom Diversity Policy is available for viewing under the “Investor Relations” section of the Company’s corporate website at https://www.dssigma.com.my.</p>	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 6.1

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

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

<i>Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.</i>	
Application	: Applied
Explanation on application of the practice	<p>The NC had on an annual basis, conducted the following assessments and the results were compiled by the Company Secretaries and tabled at the NC meeting for review. The NC would subsequently report the results to the Board for notation:-</p> <p>(1) Director's Self-Evaluation</p> <p>The Director's self-evaluation was assessed by way of self-assessment and the performance of the individual Directors was assessed based on the following criteria:-</p> <ul style="list-style-type: none">(a) Fit and proper;(b) Contribution and performance; and(c) Calibre and personality. <p>Based on the assessment conducted for the FYE 2025, the NC is satisfied with the performance of the individual Directors.</p> <p>(2) Evaluation of the Board and Board Committees</p> <p>The evaluation of the Board and the Board Committees was assessed based on the following criteria:-</p> <ul style="list-style-type: none">(a) Mix and composition of the Board;(b) Quality of Information and Decision Making;(c) Boardroom Activities;(d) Board's relationship with the Management;(e) ESG issues or Sustainability; and(f) Board Committees. <p>Based on the assessment conducted for the FYE 2025, the NC is satisfied with the performance of the Board and the Board</p>

	<p>Committees. The NC acknowledged that the Board and the Board Committees have discharged their duties according to their respective Board Charter and Terms of References.</p> <p>(3) ARMC Evaluation</p> <p>The effectiveness of the ARMC was assessed based on the following criteria:-</p> <ul style="list-style-type: none"> (a) Quality and composition; (b) Skills and competencies; and (c) Meeting administration and conduct. <p>Based on the assessment conducted for the FYE 2025, the NC is satisfied with the performance of the ARMC.</p> <p>(4) ARMC Member's Self and Peer Evaluation</p> <p>The ARMC member's self and peer evaluation was carried out by the members of the ARMC. The performance of the ARMC members was assessed based on the skill sets.</p> <p>Based on the assessment conducted for the FYE 2025, the NC is satisfied with the performance of the ARMC.</p> <p>(5) Independence assessment of the INEDs</p> <p>The Board, through the NC, carried out an annual assessment of the independence of the INEDs during the FYE 2025.</p> <p>The criteria used in assessing the independence of the INEDs are based on the definition under paragraph 1.01 of the Bursa Securities Main LR and whether the INEDs are able to provide objective and independent views on various issues dealt with at Board and Board Committee level.</p> <p>The NC had received assurance from the following INEDs vide their Letters of Declaration, confirming their independence and have undertaken to inform the Company immediately should there be any change which could interfere with the exercise of their independent judgement or ability to act in the best interest of the Company:-</p> <ul style="list-style-type: none"> • En. Ismail • Mr. Lee Yew Weng • Puan Maznida • Cik Hanani <p>Based on the outcome of the abovementioned assessment conducted by the NC for the FYE 2025, the Board is satisfied with</p>
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	the level of independence demonstrated by the INEDs and their ability to act in the best interest of the Company.	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

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

Practice 7.1

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

Application	:	Applied
Explanation on application of the practice	:	<p>The remuneration of the Directors and Senior Management is reviewed by the RC annually. The determination of the remuneration of Directors and Senior Management is guided by the Remuneration Policy of the Company.</p> <p>The Executive Directors and Senior Management are remunerated based on their scope of duties and responsibilities, corporate and individual performance as well as ethical values, internal balances and strategic targets of the Company. Whilst the remuneration of the INEDs is determined in accordance with their experience and the level of responsibilities assumed.</p> <p>It is the existing practice of the Company that all the Directors to abstain from deliberation and voting on fixing their remuneration package or Directors' fee at the RC Meeting (where relevant) and the Board meeting.</p> <p>The latest Remuneration Policy is available for viewing under the "Investor Relations" section of the Company's corporate website at https://www.dssigma.com.my.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	

Timeframe	:		
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Intended Outcome

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

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

Practice 7.2

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The RC comprises exclusively of three (3) INEDs.</p> <p>The duties and responsibilities of the RC as stated in its Terms of Reference includes, but not limited to the following:-</p> <ul style="list-style-type: none">- To formulate and recommend a framework of remuneration for the Managing Director, Executive Directors and Senior Management for the Board's approval. There should be a balance in determining the remuneration package, which takes into account the demands, complexities and performance of the Group as well as skills and experience required; and which should be sufficient to attract and retain the Directors of calibre, and yet not excessive. The framework should cover all aspects of remuneration including Director's fee, salaries, allowance, bonuses, options and benefit-in-kind.- To recommend specific remuneration packages for the Managing Director, Executive Directors and Senior Management. The remuneration package should be structured such that it is competitive. Salary scales drawn up should be within the scope of the general business policy and not be dependent on short-term performance to avoid incentives for excessive risk-taking. As for the Non-Executive Directors and Independent Directors, the level of remuneration should be linked to their level of responsibilities undertaken and contribution to the effective functioning of the Board.- To ensure the levels of remuneration be sufficiently attractive and be able to retain Directors and Senior Management needed to run the Group successfully, which takes into consideration the Group's

	<p>performance in managing material sustainability risks and opportunities.</p> <ul style="list-style-type: none"> - To structure the component parts of remuneration so as to align with the business strategy and long-term objectives of the Group and to link rewards to the Group's strategy and performance. - To ensure that the remuneration and incentives for the INEDs do not conflict with their obligations to bring objective and independent judgement to the Board. - To develop and administer a fair and transparent procedure for setting policies, strategies and framework for the remuneration of Directors and Senior Management. - To ensure that remuneration packages are proposed on the basis of the Directors' merit, qualification and competence, having regard to the Group's operating results, individual performance and comparable market statistics. - To act in line with the directions of the Board. - To consider and examine such other matters as the RC considers appropriate. - To consider any other relevant matters as delegated by the Board. <p>The latest Terms of Reference of the RC is available for viewing under the "Investor Relations" section of the Company's corporate website at https://www.dssigma.com.my.</p>	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 8.1

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

Application	:	Applied
Explanation on application of the practice	:	The details of the Directors' remuneration for the FYE 2025 for each individual Director with a breakdown into fees, salaries and bonus, benefits-in-kind and other emoluments are set out in the table below.

No	Name	Directorate	Company ('000)							Group ('000)						
			Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total	Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total
1	Mohamad Ismail bin Abu Bakar	Independent Director	72	-	-	-	-	-	72	72	-	-	-	-	-	72
2	Lucille Teoh Soo Lien	Executive Director	-	-	-	-	-	-	-	-	-	3,000	-	-	571	3,571
3	Beh Seng Lee	Executive Director	-	-	-	-	-	-	-	-	-	3,000	-	-	571	3,571
4	Beh Le Hao	Executive Director	-	-	-	-	-	-	-	-	-	247	52	-	58	357
5	Lee Yew Weng	Independent Director	60	-	-	-	-	-	60	60	-	-	-	-	-	60
6	Maznida binti Mokhtar	Independent Director	60	-	-	-	-	-	60	60	-	-	-	-	-	60
7	Hanani Hayati binti Mohd Adhan	Independent Director	50	-	-	-	-	-	50	50	-	-	-	-	-	50
8	Loo Hee Guan (resigned on 4 February 2025)	Independent Director	38	-	-	-	-	-	38	38	-	-	-	-	-	38
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	:	<p>The Board is of the view that the disclosure of the top five (5) Senior Management’s remuneration will be counterproductive due to the competitive environment for talent in the industry in which the Group operates in.</p> <p>As alternative practice, the Group has benchmarked the remuneration of Senior Management to the industry in which it operates in and ensures that their remuneration commensurate with the scope of work, responsibilities as well as their performance.</p> <p>The Senior Management’s remuneration disclosed in the Annual Report 2025 and in the financial statements section is sufficient, complies with the Malaysian Financial Reporting Standards and achieves the objective that stakeholders are able to assess whether the remuneration of Directors and Senior Management commensurate with their individual performance, taking into consideration the Group’s performance.</p> <p>The Company only has three (3) Senior Management. The three (3) Senior Management’s remuneration in bands of RM50,000, are as follows:-</p> <table><tr><th>Range Remuneration per annum</th><th>Number of Senior Management</th></tr><tr><td>RM400,001 to RM450,000</td><td>1</td></tr><tr><td>RM350,001 to RM400,000</td><td>1</td></tr><tr><td>RM300,001 to RM350,000</td><td>-</td></tr><tr><td>RM250,001 to RM300,000</td><td>-</td></tr><tr><td>RM200,001 to RM250,000</td><td>1</td></tr></table>	Range Remuneration per annum	Number of Senior Management	RM400,001 to RM450,000	1	RM350,001 to RM400,000	1	RM300,001 to RM350,000	-	RM250,001 to RM300,000	-	RM200,001 to RM250,000	1
Range Remuneration per annum	Number of Senior Management													
RM400,001 to RM450,000	1													
RM350,001 to RM400,000	1													
RM300,001 to RM350,000	-													
RM250,001 to RM300,000	-													
RM200,001 to RM250,000	1													
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>														
Measure	:	N/A												

Timeframe	:	Others	N/A
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No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
2	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
3	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
4	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
5	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.

Intended Outcome

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

Practice 8.3 - Step Up

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

Application	:	Not Adopted
Explanation on adoption of the practice	:	

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

Intended Outcome

There is an effective and independent Audit Committee.

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

Practice 9.1

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Chairman of the ARMC, Mr. Lee Yew Weng, is not the Chairman of the Board. The Chairman of the Board is En. Ismail. As such, the Chairman of the ARMC is distinct from the Chairman of the Board.</p> <p>This segregation of duties ensures the effectiveness and independence of the ARMC and enables the Board to objectively review the ARMC's findings and recommendations.</p> <p>During the FYE 2025, the ARMC Chairman, together with other members of the ARMC, has ensured that:-</p> <ul style="list-style-type: none">• the ARMC received audit reports from External Auditors about significant matters related to the Group's audit and its financial statements and these matters had been addressed;• the ARMC had discussed their concerns with Internal and External Auditors and obtained feedback for improvement;• the ARMC's concerns on matters that may affect the Group's financial or audit were communicated to the External Auditors; and• there is co-ordination between Internal and External Auditors.
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

There is an effective and independent Audit Committee.

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

Practice 9.2

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

Application	:	Applied	
Explanation on application of the practice	:	None of the ARMC members is a former key audit partner of the Company. The Terms of Reference of the ARMC required a former key audit partner of the Company to observe a cooling-off period of at least three (3) years before being eligible to be appointed as a member of the ARMC.	
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	:	<p>The ARMC has policies and procedures to assess the suitability, objectivity and independence of External Auditors and that such assessment would be carried out annually. The outcome of the assessment would form a basis for the ARMC in making recommendation to the Board on the re-appointment of the External Auditors for the ensuing year at the Annual General Meeting.</p> <p>The Board had adopted the policies and procedures to assess the suitability, objectivity and independence of the External Auditors of the Company.</p> <p>The ARMC carried out the annual assessment for the FYE 2025 and in its assessment, the ARMC considered, inter alia, the following factors:-</p> <p>For “<i>suitability</i>” assessment:-</p> <ul style="list-style-type: none">➤ The External Auditors have the adequate resources, skills, knowledge and experience to perform their duties with professional competence and due care in accordance with approved professional auditing standards and applicable regulatory and legal requirements;➤ To the knowledge of the ARMC, the External Auditors do not have any record of disciplinary actions taken against them for unprofessional conduct by the Malaysian Institute of Accountants (“MIA”) which has not been reserved by the Disciplinary Board of MIA;➤ The External Auditors have the geographical coverage required to audit the Group;➤ The External Auditors advised the ARMC on significant issues and new developments pertaining to risk management, corporate governance, financial reporting standards and internal controls on a timely basis;➤ The External Auditors consistently meet the deadlines set by the Group;➤ The level of quality control procedures in the external audit firm, including the audit review procedures; and

	<p>➤ The External Auditors' scope is adequate to cover the key financial and operational risks of the Group.</p> <p>For "objectivity" assessment:-</p> <p>➤ The nature and extent of the non-audit services rendered and the appropriateness of the level of fees.</p> <p>For "independence" assessment:-</p> <p>➤ The engagement partner has not served for a continuous period of more than five (5) years with the Company;</p> <p>➤ The ARMC receives written assurance from the External Auditors confirming that they are, and have been, independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements; and</p> <p>➤ Tenure of the current auditors.</p> <p>The ARMC noted that for the FYE 2025, Grant Thornton Malaysia PLT, the External Auditors of the Company had 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 in accordance with the terms of relevant professional and regulatory requirements, for the purpose of the audits.</p> <p>Upon completion of its assessment, the ARMC was satisfied with Grant Thornton Malaysia PLT's technical competency, i.e. suitability and independence during the financial year under review.</p>
<p>Explanation for departure</p>	<p>:</p>
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>	
<p>Measure</p>	<p>:</p>
<p>Timeframe</p>	<p>:</p>

Intended Outcome

There is an effective and independent Audit Committee.

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

Practice 9.4 - Step Up

The Audit Committee should comprise solely of Independent Directors.

Application	:	Adopted
Explanation on adoption of the practice	:	The ARMC of the Company comprise solely of the following INEDs:- (a) Mr. Lee Yew Weng – Chairman (b) Puan Maznida – Member (c) Cik Hanani – Member

Intended Outcome

There is an effective and independent Audit Committee.

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

Practice 9.5

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The ARMC Chairman, Mr. Lee Yew Weng, is a registered Chartered Accountant with the Malaysian Institute of Accountants.</p> <p>All members of the ARMC are able to understand matters and issues within the capacity of the ARMC. The ARMC members possess vast experience, knowledge and understanding on the business and the industry in which the Group operates in. Thus, enabling the ARMC to discharge its duties effectively.</p> <p>The qualification and experience of the individual ARMC members are disclosed in the Directors' Profile in the Annual Report 2025.</p> <p>The trainings and courses attended by the members of the ARMC are disclosed in the Annual Report 2025.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

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

Practice 10.1

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

Application	:	Applied																					
Explanation on application of the practice	:	<p>The Group has in place an effective risk management and internal control framework to identify and assess the risks faced by the Group and also to implement and monitor control actions to manage and mitigate risks identified by the ARMC.</p> <p>A critical function of the Board has always been to understand and mitigate business risks.</p> <p>The Board also noted that it should be more proactive in anticipating and addressing material ESG risks and opportunities.</p> <p>The ARMC was formed to assist the Board in managing the risk exposure of the Group, supported by the Risk Management Working Group ("RMWG") in order to achieve its business objective.</p> <p><u>Members of the RMWG</u></p> <table><tr><th>Name</th><th>Designation</th><th>Membership</th></tr><tr><td>Ms. Lucille Teoh Soo Lien</td><td>MD</td><td>Chairperson</td></tr><tr><td>Mr. Beh Le Hao</td><td>Executive Director</td><td>Member</td></tr><tr><td>Ms. Goh Hooi Chin</td><td>Chief Financial Officer</td><td>Member</td></tr><tr><td>Mr. Beh Koon Chiew</td><td>General Manager</td><td>Member</td></tr><tr><td>Ms. Wan Nuraisha binti Wan Kamarudin</td><td>Quality Assurance Assistance Manager</td><td>Member</td></tr><tr><td>Ms. Aishah Tan binti Abdullah</td><td>Purchasing Manager</td><td>Member</td></tr></table>	Name	Designation	Membership	Ms. Lucille Teoh Soo Lien	MD	Chairperson	Mr. Beh Le Hao	Executive Director	Member	Ms. Goh Hooi Chin	Chief Financial Officer	Member	Mr. Beh Koon Chiew	General Manager	Member	Ms. Wan Nuraisha binti Wan Kamarudin	Quality Assurance Assistance Manager	Member	Ms. Aishah Tan binti Abdullah	Purchasing Manager	Member
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Ms. Goh Hooi Chin	Chief Financial Officer	Member																					
Mr. Beh Koon Chiew	General Manager	Member																					
Ms. Wan Nuraisha binti Wan Kamarudin	Quality Assurance Assistance Manager	Member																					
Ms. Aishah Tan binti Abdullah	Purchasing Manager	Member																					

	Ms. Packiam A/P Ramasamy	Human Resources Manager	Member
	The RMWG is responsible to perform risk identification, risk evaluation and make relevant recommendations for risk mitigation for the Group. The RMWG monitors the movement of the risk ratings and alerts the ARMC directly whenever there are new significant risks discovered. The ARMC in turn, reports directly 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

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	:	Detailed information on Risk Management and Internal Control framework can be obtained from the Statement of Risk Management and Internal Control in the Annual Report 2025. The ARMC reviews the risk management framework as and when required to ensure that it remains adequate and effective.	
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	:	<p>The internal audit function is outsourced to GovernanceAdvisory.com Sdn. Bhd. (“GA”), an independent professional firm to conduct regular reviews in accordance with the internal audit plan or other ad-hoc assignments which are approved by the ARMC, and to assess on the adequacy, efficiency and effectiveness of the Group’s internal control system.</p> <p>The internal auditors report directly to the ARMC and meet the ARMC on a regular basis to review the internal audit findings and to discuss on the corrective action plans in order to ensure that the control weaknesses highlighted in the internal audit reports are appropriately addressed by Management.</p> <p>Detailed information related to the internal audit function can be obtained from the ARMC Report and Statement of Risk Management and Internal Control in the Annual Report 2025.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 11.2

The board should disclose—

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

Application	:	Applied									
Explanation on application of the practice	:	<p>The internal audit function is outsourced to GA, 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.</p> <p>Mr. Jason Tee is the engagement director responsible for the internal audits of the Company. He is an associate member of The Institute of Internal Auditors Malaysia.</p> <table><tr><td>Principal Engagement Lead</td><td>:</td><td>Mr. Jason Tee <i>Director</i></td></tr><tr><td>Qualification</td><td>:</td><td><ul style="list-style-type: none">• Member of The Institute of Internal Auditors Malaysia• Bachelor of Commence (Hons) in Accounting.</td></tr><tr><td>Experiences</td><td>:</td><td><ul style="list-style-type: none">• He has more than 18 years' of professional experience in providing corporate restructuring, enterprise risk management systems, internal controls reviews, investigative audits, valuation, due diligence reviews, receivership & liquidation.• Previously, he was the Associate Director of Finmart Alliance Sdn. Bhd. for 3 years and is in-charge of the corporate and business advisory division to provide financial management services, tax planning, internal audit and pre-listing corporate advisory services. Prior to joining Finmart, he worked as an internal auditor in PPB Group Berhad and IOI Group Berhad.</td></tr></table>	Principal Engagement Lead	:	Mr. Jason Tee <i>Director</i>	Qualification	:	<ul style="list-style-type: none">• Member of The Institute of Internal Auditors Malaysia• Bachelor of Commence (Hons) in Accounting.	Experiences	:	<ul style="list-style-type: none">• He has more than 18 years' of professional experience in providing corporate restructuring, enterprise risk management systems, internal controls reviews, investigative audits, valuation, due diligence reviews, receivership & liquidation.• Previously, he was the Associate Director of Finmart Alliance Sdn. Bhd. for 3 years and is in-charge of the corporate and business advisory division to provide financial management services, tax planning, internal audit and pre-listing corporate advisory services. Prior to joining Finmart, he worked as an internal auditor in PPB Group Berhad and IOI Group Berhad.
Principal Engagement Lead	:	Mr. Jason Tee <i>Director</i>									
Qualification	:	<ul style="list-style-type: none">• Member of The Institute of Internal Auditors Malaysia• Bachelor of Commence (Hons) in Accounting.									
Experiences	:	<ul style="list-style-type: none">• He has more than 18 years' of professional experience in providing corporate restructuring, enterprise risk management systems, internal controls reviews, investigative audits, valuation, due diligence reviews, receivership & liquidation.• Previously, he was the Associate Director of Finmart Alliance Sdn. Bhd. for 3 years and is in-charge of the corporate and business advisory division to provide financial management services, tax planning, internal audit and pre-listing corporate advisory services. Prior to joining Finmart, he worked as an internal auditor in PPB Group Berhad and IOI Group Berhad.									

	<p>For the FYE 2025, GA's engagement team personnel affirmed to the ARMC that in relation to the Group, they were free from any relationships or conflicts of interest, which could impair their objectivity and independency.</p> <p>The outsourced internal audit performs their work by referring to a recognised framework, such as the International Professional Practices Framework issued by the Institute of Internal Auditors.</p> <p>The outsourced internal auditor assigned two personnel to perform internal audits for the Group.</p> <p>More information on the internal audit function can be obtained from the Statement of Risk Management and Internal Control in the Annual Report 2025.</p>			
Explanation for departure	:			
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>				
Measure	:			
Timeframe	:	<table border="1"> <tr> <td></td><td></td></tr> </table>		

Intended Outcome

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

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

Practice 12.1

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board ensures that there is effective, transparent and regular communication with its stakeholders through a variety of communication channels as follows:-</p> <ul style="list-style-type: none">➤ Announcements to Bursa Securities Material information, updates and periodic financial reports are published on a timely basis through announcements to Bursa Securities. Shareholders and investors can obtain the Company's latest announcements such as quarterly financial results in the dedicated website of Bursa Securities at https://www.bursamalaysia.com.➤ Annual Reports The Company's Annual Reports to the shareholders remain 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.➤ 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. The Board will also ensure that the stakeholders are given the opportunity to speak and seek clarifications during the Company's Annual General Meeting/General Meetings for effective and transparent communications with its stakeholders.➤ Corporate Website The Company's corporate website provides a myriad of relevant information on the Company and is accessible by the public.

	<p>The Company regularly updates the corporate website for the stakeholders and general public to access information on amongst others, the Group's corporate profile, products, financial performance, announcements published on Bursa Securities' website, Board Charter, Board Committees' Terms of Reference and corporate information.</p> <p>The Company's corporate website is accessible at https://www.dssigma.com.my.</p>	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

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

Practice 12.2

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

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

Intended Outcome

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

Practice 13.1

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

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Notice of the Third Annual General Meeting (“3 rd AGM”), together with the Annual Report for the financial year ended 30 June 2024, was sent to the shareholders on 29 October 2024, less than 28 days prior to the date of the 3 rd AGM held on 25 November 2024. Nonetheless, the Company has duly complied with the 21 days’ notice period as prescribed under Bursa Securities Main LR and the Companies Act 2016.	
		The Notice of the 3 rd AGM included the details of the proposed resolutions and the explanatory notes to enable shareholders to make an informed decision in exercising their voting rights.	
		The Company will ensure that the Notice of the forthcoming 4 th AGM is given to the shareholders at least 28 days prior to the meeting.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	Others	N/A

Intended Outcome

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

Practice 13.2

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

Application	:	Applied	
Explanation on application of the practice	:	<p>During the FYE 2025, 3rd AGM of the Company was held physically on 25 November 2024. All Directors attended the 3rd AGM.</p> <p>The 3rd AGM of the Company was chaired by En. Ismail, the Chairman of the Board. The Chairman provided sufficient time for the shareholders, proxies and corporate representatives who were present at the 3rd AGM to ask questions for each agenda in the Notice of the 3rd AGM.</p> <p>The Chairman and Management had responded the questions received from the shareholders accordingly at the 3rd AGM. The questions and answers were recorded in the minutes of the 3rd AGM and the minutes is available at the Company’s corporate website at https://www.dssigma.com.my.</p>	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 13.3

Listed companies should leverage technology to facilitate—

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

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

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	Although the Board recognises the importance of leveraging on technology to facilitate remote shareholders’ participation and voting on all resolutions via remote participation and voting facilities, but after due consideration of the affordability of technology and infrastructure as well as sufficient number of shareholders residing at particular remote location(s), the Board is of the view that physical general meetings support more meaningful engagement and interaction between Directors, Senior Management and shareholders.	
		The shareholders are allowed to vote in absentia by appointing proxy to vote on their behalf by submitting their proxy form with pre-determined voting instructions for the proxy to vote for and on their behalf.	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:	N/A	
Timeframe	:	Others	N/A

Intended Outcome

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

Practice 13.4

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

<i>Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to.</i>		
Application	:	Applied
Explanation on application of the practice	:	<p>At the commencement of the Meetings, the Chairman of the Meetings briefed the shareholders, corporate representatives and proxies present of their right to ask questions and vote on the resolutions set out in the Notice of the 3rd AGM.</p> <p>The Chairman of the 3rd AGM had ensured that sufficient opportunities were given to shareholders to raise issues relating to the affairs of the Company by providing ample time for the Question-and-Answer session during the 3rd AGM.</p> <p>In the event that the shareholders have further questions, they may pose their questions to the Company via the Company's corporate website at https://www.dssigma.com.my.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 13.5

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

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

Intended Outcome

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

Practice 13.6

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

<i>Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.</i>		
Application	:	Applied
Explanation on application of the practice	:	The minutes of the 3 rd AGM of the Company held on 25 November 2024 was made available to shareholders within 30 business days after the 3 rd AGM on the Company's corporate website at https://www.dssigma.com.my .
Explanation for departure	:	
	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	
	:	

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

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

Not Applicable
