CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	0253
COMPANY NAME	**:**	Infoline Tec Group Berhad
FINANCIAL YEAR	**:**	March 31, 2026

OUTLINE:

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE
Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PERSUANT CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA
Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

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

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

Practice 1.1
The board should set the company's strategic aims, ensure that the necessary resources are in place for the company to meet its objectives and review management performance. The board should set the company's values and standards, and ensure that its obligations to its shareholders and other stakeholders are understood and met.

Application	:	Applied
Explanation on application of the practice	:	The Board of Directors ("**Board**") of Infoline Tec Group Berhad ("**Infoline Tec**" or the "**Company**") recognises its responsibilities in leading, monitoring and governing the entire performance of the Company and its subsidiaries ("**Group**"). Each Director has a duty to act in good faith in the best interest of the Company. There is a clear separation of responsibilities between the Board and the Management. The roles and responsibilities of the Board are set out in the Board Charter. The Board meets at least quarterly to review the performance of the Group, annual budget, and business plans. The Board receives briefings and updates from the Senior Management team at Board meetings and monitors the performance of the Group and business strategies. The Board also reviews and deliberates Management's proposals as well as provide guidance on the Group's business strategies and plan on an annual basis. The Board has delegated certain functions to the Board Committees to assist in the execution of its duties and responsibilities. In order to have better segregation of duties. The duties and responsibilities of the respective Board Committees are as outlined below:- <u>Audit Committee ("**AC**")</u> • Provides assistance to the Board in relation to the fulfilment of the Board's statutory as well as fiduciary responsibilities and ensure that the internal and external audits of the Group are being carried out adequately and effectively.

	<u>Risk Management Committee ("**RMC**")</u> • Provides assistance to the Board in relation to the fulfilment of the Board's corporate governance oversight responsibilities for a sound risk management and related internal control system. <u>Nominating Committee ("**NC**")</u> • Provides assistance to the Board in relation to the fulfilment of the Board's statutory and fiduciary responsibilities in respect of its nomination responsibilities. <u>Remuneration Committee ("**RC**")</u> • Provides assistance to the Board in relation to the fulfilment of the Board's statutory and fiduciary responsibilities in respect of its remuneration responsibilities. The Board Committees operate under their respective clearly defined Terms of Reference ("**TOR**"). For the financial year ended 31 March 2026 ("**FYE2026**") and up to 22 July 2026, the Board has discharged the following principal duties and responsibilities on the affairs of the Group: - 1. Reviewed and approved Group's budget including the capital expenditure for the financial year ending 31 March 2026, for better monitoring of the implementation by the Management. 2. Reviewed the proposals in relation to the Proposed Acquisition of Properties and Employees' Share Option Scheme exercise and Proposed Diversification. 3. Reviewed and recommended the proposal in relation to the New Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature to the shareholders for approval at the Fifth Annual General Meeting 4. Reviewed and adopted the following revised policies/ governance documents, which serve as a guide to strengthen the governance of the Company: - • Finance and Account Policy; • Limit of Authority; • Credit Application Approval Process Policy; and • Anti-Bribery and Anti-Corruption Policy 5. Quarterly reviewed and approved the financial results and announcements to ensure that the financial reporting and disclosure requirements have been complied. 6. Reviewed and approved Audited Financial Statements ("**AFS**") for the financial period ended 31 March 2025 ("**FPE2025**") and Annual Report's statements in respect of the FPE2025.

	7. Reviewed and recommended to the shareholders the re-appointment of external auditors and approved their related audit and non-audit fees. 8. Delegated to the RMC to review the Risk Register to ensure the adequacy of the Group's risk management. 9. Delegated to the AC to review the adequacy and performance of the internal audit function to ensure the adequacy and integrity of the Group's internal controls. 10. Delegated to the RMC to review any whistle-blowing report to ensure appropriate actions can be taken to address or mitigate such concerns. 11. Delegated to the NC to review the performance of the Board, Board Committees and individual Directors. 12. Reviewed and approved the remuneration packages of the Executive Directors and Key Senior Management upon recommendation by the RC.	
Explanation for departure :	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	N/A	
Timeframe :	N/A	

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	:	Mr. Ang Seng Wong is our Independent Non-Executive Director ("**INED**") and Chairman of the Board of the Company who has been committed to upholding robust corporate governance practices within the Company and enhancing Board effectiveness by driving strategic focus on governance, risk management, compliance, and sustainable value creation. He has been instrumental in upholding good corporate governance, particularly in anti-bribery and anti-corruption initiatives. He continuously conducts in-house training for directors and all employees of the Group, reinforcing the Group's zero-tolerance stance against bribery and corruption in all forms. In fulfilling his role, the Chairman assumes, amongst others, the following duties, and responsibilities: • Providing leadership to the Board in performing his duties and the implementation of good corporate governance practices as well as aiding in ensuring effective contribution of all Directors at all Board meetings; • Representing the Board to shareholders and chairing general meetings of shareholders; • Efficient conduct of the Board's functions, including establishing the agenda for Board meetings, chairing Board meetings and leading discussions; • Ensuring the Board's decisions have been implemented; • Ensuring that the Directors receive true, accurate, timely and clear information in a form and of quality to enable them to discharge their duties; • Ensuring that new Director(s) receive a full, formal and tailored induction on joining the Board; • Ensuring that the Directors continually update their skills, knowledge and familiarity with the Company required to fulfil their role; • Ensuring the promotion of constructive and respectful relations between Directors, and between the Board and Management including promoting a culture of openness and debate without any one Director dominating the discussion; • Overseeing that adequate time is allocated for thorough deliberation of key matters and that decisions are made on a sound and well-informed basis;

	• Ensuring that the views of shareholders are communicated to the Board as a whole and that governance, strategy issues, as well as sustainability matters, are discussed with major shareholders; • Providing guidance and mentoring to the Executive Directors as well as maintaining regular dialogue with the Executive Directors and senior management; and • Reviewing matters of concern to the Group together with the Chief Executive Officer ("**CEO**"). The Chairman's responsibilities are stated in the Board Charter which is available on the official corporate website at www.infolinetec.com.
Explanation for departure :	N/A
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	N/A
Timeframe :	N/A

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	:	The roles of the Chairman and CEO are separated and held by different individuals to ensure that there is a balance of power and authority within the Board such that no one individual can unduly influence the Board's discussions and decision-making. The Group is led by Mr. Ang Seng Wong, an Independent Non-Executive Chairman whereas Mr. Choo Wei Chuen, a Non-Independent Executive Director, is the CEO. The positions of Chairman and CEO of the Group are held by 2 different individuals. The Chairman is responsible for maintaining Board effectiveness and encouraging the Group's highest standards of morals, ethics, and corporate governance whereas the CEO is responsible for the day-to-day management of the Group. The roles of Chairman and the CEO are separated and clearly defined in the Board Charter which is available on the official corporate website at www.infolinetec.com.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

Intended Outcome

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

Practice 1.4

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

Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.			
Application	:	Applied	
Explanation on application of the practice	:	During the FYE2026, the Chairman of the Board, Mr. Ang Seng Wong is the Independent Non-Executive Chairman, and is not a member of the AC, RMC, RC and NC. Mr. Ang Seng Wong did not attend nor participate in any of the Board Committees meetings as an invitee to ensure there is check and balance as well as objective review by the Board on deliberations emanating from the Board Committees.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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

Practice 1.5
The board is supported by a suitably qualified and competent Company Secretary to provide sound governance advice, ensure adherence to rules and procedures, and advocate adoption of corporate governance best practices.

Application	:	Applied
Explanation on application of the practice	:	The Board is supported by 2 Company Secretaries, namely Ms. Chew Kit Yee and Ms. Yeow Sze Min. Both Ms. Chew and Ms. Yeow are qualified and licensed to act as Company Secretary under Section 235(2) of the Companies Act 2016 and also members of the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA). All Directors have access to the advice and services of the Company Secretaries, which is relevant to the furtherance of their duties and responsibilities as Directors of the Group at the expense of the Group. As set out in the Board Charter, the key responsibilities of Company Secretaries include:- (a) Comply with the statutory requirements of the Companies Act 2016, the Main Market Listing Requirements ("**MMLR**") of Bursa Securities, the Capital Market Services Act 2007, and such other relevant legislation within their agreed scope of responsibilities. (b) Prepare for meetings of the Board, shareholders and other stakeholders and advise on matters relating to company secretarial matters relating thereto as and when required. (c) Updating and maintaining all statutory registers and books and maintaining record-keeping of all important company documents such as the certificate of incorporation, share certificates, meeting minutes, constitutions, etc. The Company Secretaries provide the required support to the Board in carrying out its duties and stewardship role, providing the necessary advisory role with regards to the Company's Constitution, Board's policies, and procedures as well as compliance with all regulatory requirements, codes, guidance, and legislation. The Company Secretaries had executed their roles accordingly to support the Board throughout FYE2026. The roles and responsibilities of the Company Secretaries are stated in the Board Charter which is available on the official corporate website at www.infolinetec.com.
Explanation for departure	:	N/A

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

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	:	The annual meeting calendar of each new financial year is prepared and circulated in advance to facilitate the Directors' time planning. The meeting calendar includes scheduled dates for Board, Board Committees and AGM, as well as the closed periods for dealings in securities by Board members based on the targeted dates of announcements of the Group's quarterly results. The notice and agenda are distributed to all Directors via email at the earliest practicable time prior to the date of the meeting to ensure that all Directors are informed and have the opportunity to enquire for more information or clarification as needed. Due to timing challenges with gathering pertinent information and details, the meeting materials may occasionally be distributed at the earliest practicable time before the dates of meetings together with acknowledgement from the recipient on the late notice. The Company Secretaries keep a record of all essential discussions and decisions at Board meetings. The minutes for each of the meetings are presented and approved by the respective Chairpersons at the subsequent meeting upon confirmation by the Board or Board Committees and circulated to the Board members. With approval by the Board and Board Committees at the respective meetings, the minutes are signed by the respective Chairpersons. Actionable items are recorded in the minutes and remain noted until they are resolved. The 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.
Explanation for departure	:	N/A

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

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

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

Practice 2.1
The board has a board charter which is periodically reviewed and published on the company's website. The board charter clearly identifies–
- the respective roles and responsibilities of the board, board committees, individual directors and management; and
- issues and decisions reserved for the board.

Application	:	Applied
Explanation on application of the practice	:	The Board Charter clearly defined the respective roles and responsibilities of the Board, Chairman, CEO, Executive Directors, and Company Secretaries. As stated in the Board Charter, the Board is responsible to lead, govern and manage the Company in an effective and responsible manner. Each Director has a legal duty to act for a proper purpose and in good faith in the best interest of the Company. The Board members shall exercise reasonable care, skills, and due diligence in discharging their duties. The Board Charter further states the matters reserved for the Board's deliberation and approval, which include, amongst others, the following matters: - • Acquisitions of business/investments • Divestments and disposals of business/investments • Overseas equity venture • Corporate finance and proposals • Terms of key/main agreements not within the ordinary course of business • Acquisition and disposal of properties (not in the ordinary course of business) and motor vehicles • Bank borrowings and finance arrangements • All related party transactions • The Group and Company's Annual Budget (including Major Capital commitment) • Conflict of interest issues relating to a substantial shareholder or a Director • Declaration of interim dividend/proposed final dividend and proposed Directors' fees • All other business transactions in accordance with the Discretionary Limit of Authority which require the Board's approval. The Board Charter states briefly on the responsibility of the supporting Board Committees that was established to aid the Board members in carrying out its responsibilities. Further detailed function and

	responsibilities of the Board Committees are set out in its respective TORs. The Board Charter is reviewed at least once every 3 years or as and when the need arises to ensure it remains consistent with the Board's objectives and responsibilities as well as for compliance with legislation and governance standards. The Board Charter was last reviewed on 25 February 2025 and became effective from 1 March 2025. The Board Charter is made available for reference in the official corporate website at www.infolinetec.com.	
Explanation for departure :	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	N/A	
Timeframe :	N/A	

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

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

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

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

Application	:	Applied
Explanation on application of the practice	:	The Group adopted the Code of Ethics and Conduct ("**Code**"). The Code states the Group's aim to provide high standards of ethical business and culture to maintain the Group's reputation, safeguard from the rise of any potential harassments and ongoing success of its business. This Code should be read and complied with by all levels of employees (in Malaysia or outside Malaysia and whether permanent, fixed-term or temporary basis). The Code outlines amongst other matters, duties of good faith, diligence and integrity when dealing with law compliance, corporate responsibility, bribery and corruption, money laundering, insider information, political activities, and conflict of interest. Policies on workplace culture and environment, protecting the Group's information, records and assets, and professionalism were also well explained in the Group's Code. The Board is responsible for defining the Code and ensuring its objectives are achieved through effective internal control. Management is tasked with ensuring that employees at all levels adhere to the Code and that its principles are embedded throughout Group. All employees are obligated to familiarise themselves with the Code, follow its rules, and report any alleged infractions of the Code. The Board has also established a specific Code of Conduct and Discipline for employees to adhere to, which is embedded the Group's Human Resource Policy. The Group established Anti-Bribery & Anti-Corruption Policy ("**ABAC Policy**"), Whistle-blowing Policy and Conflict of Interest Policy to portray its zero-tolerance stance against any type of corruption and bribery within any or all activities participated by any or all related employees and parties of the Group and provide guidance on dealing with conflict of interest situation as they arise. These Policies must be read in conjunction with the Code and are applicable in all countries in which the Group has business activities and is not only limited by businesses or activities in Malaysia.

	The Code, Whistle-blowing Policy, ABAC Policy and Conflict of Interest Policy are published on the official corporate website at www.infolinetec.com.	
Explanation for departure :	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	N/A	
Timeframe :	N/A	

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

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

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

Application	:	Applied	
Explanation on application of the practice	:	The Board formalised its Whistle-blowing Policy to provide an avenue for all employees of the Group and members of the public to voice or raise genuine concerns or disclose any improper conduct within the Group, and to ensure appropriate action is taken to address such matters in a responsible and appropriate manner. The policy also provides protections for whistle-blowers from reprisal as a consequence of making a disclosure. Whistle-blowers may submit their reports with as much factual information via email to the RMC Chairperson and Independent Non-Executive Chairman, who are designated to manage whistle-blowing matters. The Group has not received any whistle-blowing cases for the FYE2026. The relevance and effectiveness of this policy will be reviewed and assessed by the Board at least once every 3 years in accordance with the MMLR of Bursa Securities. The Whistle-blowing Policy was last reviewed on 25 February 2025 and became effective from 1 March 2025. The Whistle-blowing Policy is available on the official corporate website at www.infolinetec.com.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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

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

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

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

Application	:	Applied
Explanation on application of the practice	:	As stated in the Group's Board Charter, the Board assumes ultimate accountability and responsibility for the governance of sustainability of the Group. The Board is responsible to review and approve strategic initiatives including corporate business restructuring or streamlining strategic alliances, to ensure that they support long-term value creation and consider economic, environmental, and social considerations underpinning business sustainability. In fulfilling its sustainability oversight responsibilities, the Board is supported by the Group's stakeholders and business units. Each business unit is responsible for establishing, monitoring, and reviewing its ESG-related sustainability targets and initiatives, and regularly reporting progress and performance outcomes to the Board. During the FYE2026, several key ESG initiatives have been successfully implemented and continue to contribute positively to the Group's sustainability objectives:- • **Supporting the B40 Community**: The Group continues to support initiatives that provide educational and vocational training opportunities for individuals within the B40 income group, helping to enhance employability, improve livelihoods, and promote social inclusivity. • **Promoting Work-Life Balance**: Flexible working arrangements, including flexible working hours and work-from-home ("**WFH**") options, have been introduced to support employee well-being, improve productivity, and foster a more inclusive and supportive workplace culture.

	• **Employee Development**: The Group has implemented both internal and external training programmes aimed at enhancing employees' technical competencies and professional skills, with particular emphasis on emerging technologies and industry developments relevant to our operations. • **Employee Engagement and Management Support**: Structured feedback channels have been established to enable employees to share their views on how management can better support them in their roles. Insights gathered through these channels have contributed to improvements in employee engagement, professional development, and overall job satisfaction. • **Waste Management and Environmental Awareness**: The Group has strengthened its environmental awareness initiatives by promoting responsible waste management and recycling practices. This includes organising company-wide Recycling Day events, during which employees are encouraged to contribute recyclable materials for proper disposal. Additional infrastructure and educational resources continue to be introduced to embed sustainable practices across the organisation. These initiatives demonstrated the Group's ongoing commitment to sustainability and its continuous efforts to enhance ESG performance. Looking ahead, the Group intends to progressively implement the following ESG initiative:- • **Sustainable Sourcing and Green Energy Initiatives**: In the forthcoming financial years, the Group aims to progressively strengthen its sustainable sourcing practices by engaging supply chain partners that adhere to recognised environmental and social responsibility standards. The Group will also explore opportunities to increase the use of renewable energy within its operations and establish measurable targets to reduce carbon emissions over time. As the oversight and management of material sustainability risks and opportunities fall under the responsibility of the Board and Senior Management, ESG and sustainability-related considerations form part of the performance evaluation criteria for both the Board and Senior Management
Explanation for departure :	N/A
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	N/A

Timeframe :	N/A	

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	:	Further details of the stakeholders' engagement are set out in the Company's Sustainability Statement in the Annual Report for the FYE2026 ("**2026 Annual Report**"), published on the official corporate website at www.infolinetec.com.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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 Group ensures that continuous training and development on sustainability-related matters are provided to the Board members to ensure that they are up-to-date with all of the latest changes in policies and procedures revolving around sustainability. The Board allocates resources to ensure training on sustainability related matters are planned and attended by its members. The Board takes necessary steps to guarantee that Board members and Senior Management attend pertinent trainings on sustainability related matters. The list of trainings / seminars / webinars on sustainability matters attended by the respective Board members as set out in the 2026 Annual Report.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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

Practice 4.4
Performance evaluations of the board and senior management include a review of the performance of the board and senior management in addressing the company's material sustainability risks and opportunities.

Application	:	Applied	
Explanation on application of the practice	:	The Group has established a set of factors to be considered in assessing the performance of the Board and the Senior Management. The evaluation is performed annually. Part of the key factors that were developed as consideration includes scopes that covers the Group's sustainability risks and opportunities such as relevant knowledge, strategy development, reputational risk awareness and management, inclusivity, etc. The evaluations for the Board and the Senior Management during FYE2026 was conducted and the report was presented to the Board on 26 May 2026. Having considered the feedback, overall, the Board and Senior Management have performed their respective roles in addressing the Group's material sustainability risks and opportunities.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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	:	N/A

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.

<table>
<tr><td>Application</td><td>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>The main function of the NC is to support the Board in their duty of selecting new candidates for both the Board and Board Committees and ensure that their composition aligns with the Company's requirements. Additionally, the NC will oversee the process of identifying potential successors for Board members and continuously evaluate the performance of the Board, Board Committees, and Directors of the Company in line with the NC's TOR.

NC is mindful to source, identify, review, and recommend candidates for appointment to the Board and Board Committees in accordance with the Fit and Proper Policy, which is led by the Chairperson of NC, taking into consideration the optimum and effective size of the Board and the candidates' character, competency, knowledge, experience, professionalism, integrity, credibility, time commitment and any other relevant criteria.

The NC has also reviewed and recommended the re-election of the following Directors, who are due for retirement at the forthcoming Fifth ("5th") AGM pursuant to the Company's Constitution:-
(a) Mr. Choo Wei Chuen; and
(b) Ms. Alwizah Al-Yafii Binti Ahmad Kamal.

The proposed re-election of the Directors was also based on results of evaluation of the Director's performance being deemed satisfactory to the Board.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td>N/A</td></tr>
<tr><td></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td>N/A</td></tr>
</table>

Timeframe :	N/A	

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	:	As at 31 March 2026, the Board comprises 7 members: - • 4 INEDs • 3 Non-Independent Executive Directors. All 4 INEDs are independent of management and free from any businesses or relationships which could materially interfere with the exercise of their independent judgments. Such Board composition exceeds the requirement in Paragraph 15.02 of the MMLR which requires at least 2 Directors or 1/3 of the Board, whichever is the higher, to be independent.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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

Practice 5.3
The tenure of an independent director does not exceed a cumulative term limit of nine years. Upon completion of the nine years, an independent director may continue to serve on the board as a non-independent director.

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

Application	:	Applied	
Explanation on application of the practice	:	As at 31 March 2026, none of the Independent Directors of the Company had served the Board for a cumulative term of 9 years. In the event that the Director is to remain as an INED beyond 9 years, the Company shall first justify the Director's independence and obtain annual shareholders' approval at every AGM through a 2-tier voting process.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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	:	N/A

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

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

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

Application :	Applied	
Explanation on application of the practice :	The Board acknowledges the importance of diversity in terms of skills, experience, competence, age, gender, cultural background, ethnicity, and integrity, and recognises the benefits of diversity at both leadership and employee levels. The NC is responsible for the assessment of existing Directors or candidates for nomination, appointment or re-election as a Director of the Group and making necessary recommendations whilst the Board is primarily responsible to ensure that all Directors fulfil fit and proper criteria and conducting assessments of the fitness and propriety of all Directors. In this respect, the role of the NC and the Board are detailed in its TOR, Board Charter and Fit and Proper Policy which are accessible for reference on the official corporate website at www.infolinetec.com.	
Explanation for departure :	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	N/A	
Timeframe :	N/A	

Intended Outcome

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

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

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

Application	:	Applied	
Explanation on application of the practice	:	In line with the recommendations of the Malaysian Code of Corporate Governance ("**MCCG**"), the Board authorises the NC the option of using external independent sources, if required, in the recruitment of candidates for directorship above and beyond referrals from shareholders, Directors and Senior Management. During the FYE 2026, there was no new director appointed to the Board.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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	:	The profile of the retiring Directors, which include information on his/her age, date of appointment, directorships in other listed companies, working experience, family relationships with other Board members and any conflict of interest, are disclosed in the 2026 Annual Report. Based on the performance evaluation of the retiring Directors conducted by the NC, the Board is satisfied and supports the recommendation made by the NC to table the proposals to re-elect the retiring Directors for shareholders' consideration and approval at the 5^{th} AGM.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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

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

Application	:	Applied	
Explanation on application of the practice	:	The NC is chaired by an INED, Ms. Alwizah Al-Yafii binti Ahmad Kamal. The Chairperson of the NC is responsible for: - • Leading the succession planning and appointment of Board members and Key Senior Management; and • Leading the annual review of Board effectiveness, ensuring that the performance of each individual Director is independently assessed.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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

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

Application	:	Applied	
Explanation on application of the practice	:	As of 31 March 2026, the Board consists of 7 Directors, including 3 women Directors, representing 43% of the Board, surpassing the 30% benchmark recommended by the MCCG. <u>Board of Directors – Women</u> Ms. Tan Mui Ping Ms. Alwizah Al-Yafii binti Ahmad Kamal Ms. Olivia Lim	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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	:	The Group has adopted a Gender Diversity Policy that promotes equal opportunities and fair treatment for all individuals, regardless of gender, ethnicity, or age. This commitment applies across all levels of the organisation, from operational and administrative employees to senior management and members of the Board. The policy guides the Group's practices in recruitment, employment, career development, promotion, and job placement, ensuring that decisions are based on merit, competence, and performance. The Board recognises that diversity, including gender diversity, contributes to a broader range of perspectives, enhances decision-making, and supports the effectiveness of the Board in carrying out its responsibilities. The Gender Diversity Policy is available on the official corporate website at www.infolinetec.com.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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

Practice 6.1
The board should undertake a formal and objective annual evaluation to determine the effectiveness of the board, its committees and each individual director. The board should disclose how the assessment was carried out its outcome, actions taken and how it has or will influence board composition.

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

Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.		
Application	:	Applied
Explanation on application of the practice	:	As a critical pillar of good corporate governance, the Board conducts a structured annual evaluation of the Board, the Board Committees and individual Board members in order to monitor and commit to improving their own performance. During the FYE2026, the NC carried out the annual performance evaluation on the effectiveness of the Board as a whole, the Board Committees and contribution of each Director and independence of Independent Directors as well as the Senior Management of the Company via the following evaluation forms:- 1. Directors' Self and Peer Performance Evaluation Form 2. AC Evaluation Form 3. Board and Board Committee Performance Evaluation Form 4. AC Members' Self and Peer Performance Evaluation Form The results of the assessment were collated by the Company Secretary and were tabled to the NC for deliberation. Thereafter, the Chairperson of the NC tabled the evaluation results to the Board at the Board meeting held on 26 May 2026. Based on the outcome of the assessments, the NC and Board concluded that the Board, the Board Committees and individual Directors have overall been effective and efficient in discharging their duties and responsibilities.
Explanation for departure	:	N/A

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

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

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

Practice 7.1
The board has remuneration policies and procedures to determine the remuneration of directors and senior management, which takes into account the demands, complexities and performance of the company as well as skills and experience required. The remuneration policies and practices should appropriately reflect the different roles and responsibilities of non-executive directors, executive directors and senior management. The policies and procedures are periodically reviewed and made available on the company's website.

Application :	Applied
Explanation on application of the practice :	The Remuneration Policy is intended to provide a formal and transparent approach to determining the remuneration package of the Board members of the Company and Key Senior Management in order to attract, motivate, and retain talent to support the Group's business strategies and promote value creation for the Company and its stakeholders. The remuneration is determined at levels which enable the Company to attract and retain Directors and Key Senior Management with the relevant experience and expertise to manage the business of the Group effectively. The RC evaluates the remuneration plan for Executive Directors and Key Senior Management and makes a recommendation to the Board for approval. The Board then decides on their remuneration. There are 28 key consideration factors listed in the Remuneration Policy that are taken into account, based on relativity, for remuneration and performance of the Directors and Senior Management. The Remuneration Policy is made in line with the practices recommended under the MCCG. The RC will conduct a periodic review of the Remuneration Policy and any changes or amendments shall be discussed by RC and approved by Board.
Explanation for departure :	N/A
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	

Measure	:	N/A	
Timeframe	:	N/A	

Intended Outcome

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

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

Practice 7.2

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

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

Application	:	Applied
Explanation on application of the practice	:	The RC comprises exclusively of INED and is responsible to evaluate the remuneration packages of members of the Board and Senior Management and recommends for the Board's approval. The Board is responsible to recommend Non-Executive Directors' fees and benefits to the shareholders with the Non-Executive Director concerned abstaining from deliberations and voting on decisions in respect of their respective fees and benefits. The RC's TOR outlines the duties in implementing the policies and procedures on remuneration including reviewing and recommending matters relating to the remuneration, fees and other benefits of the Board and Senior Management. RC recognises the establishment of a formal and transparent procedures for reviewing and recommending remuneration packages, strategies, and framework for each Board members and Senior Management. The RC's TOR is periodically reviewed and updated in accordance with the needs of the Group and new regulations that may have an impact on the discharge of the RC's responsibilities. The RC's TOR was last reviewed on 25 February 2025. The RC's TOR is published on the official corporate website at www.infolinetec.com.
Explanation for departure	:	N/A

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

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 remuneration of each individual Directors on named basis are disclosed 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	Choo Wei Chuen	Executive Director	-	-	493	-	-	61	554	-		1,660	21	-	59	1,740
2	Loo Wai Hong	Executive Director	-	-	493	-	-	61	554	-		1,660	21	-	59	1,740
3	Too Yit Meng	Executive Director	-	-	599	-	-	72	671	-		599	-	-	72	671
4	Ang Seng Wong	Independent Director	65	3	-	-	-	-	68	65	3	-	-	-	-	68
5	Tan Mui Ping	Independent Director	61	7	-	-	-	-	68	61	7	-	-	-	-	68
6	Alwizah Al-Yafii binti Ahmad Kamal	Independent Director	61	7	-	-	-	-	68	61	7	-	-	-	-	68
7	Olivia Lim	Independent Director	61	7	-	-	-	-	68	61	7	-	-	-	-	68
8	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
9	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
10	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
11	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
12	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here

13	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
14	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
15	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here

Intended Outcome

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

Practice 8.2

The board discloses on a named basis the top five senior management's remuneration component including salary, bonus, benefits in-kind and other emoluments in bands of RM50,000.

Application	:	Departure	
Explanation on application of the practice	:	N/A	
Explanation for departure	:	The Board is of the view that the disclosure for the remuneration of the Senior Management is not in the best interest of the Group given the competitive human resource environment for personnel with requisite knowledge, expertise and experience in the Company's business activities, where poaching by recruitment service provider has become common now. The Board believes that the non-disclosure of remuneration of the Senior Management who are not Directors of the Company will not prejudice the interest of its shareholders.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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	:	N/A

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	:	Currently, the AC Chairperson is Ms. Tan Mui Ping, whereas the Chairman of the Board is Mr. Ang Seng Wong. The Board is able to unbiasedly evaluate the findings and recommendations of the AC since the Chairman of the Board and Chairperson of the AC have separate roles. The Chairperson of the AC together with other members of the AC should ensure amongst others that:- • the AC is fully informed about significant matters related to the Group's audit and its financial statements and addresses these matters; • the AC appropriately communicates its insights, views and concerns about relevant transactions and events to internal and external auditors; • the AC's concerns on matters that may have an effect on the financial or audit of the Group are communicated to the external auditors; and • there is co-ordination between internal and external auditors.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

Intended Outcome
There is an effective and independent Audit Committee.

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

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

Application	:	Applied	
Explanation on application of the practice	:	The Group safeguards the independence of the AC by ensuring that no former key audit partner of the Group's external auditors shall be appointed as a member of the AC unless the said former key audit partner has observed a cooling-off period of at least 3 years before being appointed as a member of the AC. As at 22 July 2026, none of the AC members were former key audit partners of the Group's statutory auditor. The above policy is incorporated into the TOR of the AC, which is available on the official corporate website at www.infolinetec.com.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

Intended Outcome
There is an effective and independent Audit Committee.

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

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

Application	:	Applied
Explanation on application of the practice	:	The Group has procedures in place to assess the suitability, objectivity, and independence of the External Auditors. Based on the External Auditors' evaluation form provided by the Corporate Governance Guide issued by Bursa Securities, the AC considers the following factors in evaluating the External Auditors:- (a) size, resources and geographical coverage of the external audit firm; (b) quality control processes maintained in the external audit firm; (c) performance of the external audit firm; (d) requisite skills and expertise of the external audit team; (e) involvement of the audit engagement partner/senior personnel in the audit process; (f) independence and objectivity of the external audit firm; (g) audit scope and planning; (h) audit fees; and (i) audit communications. The External Auditors' independence and conflict of interest checks were conducted, and it was confirmed that there are no conflicts of interest arising from the non-audit services currently provided to the Group. Shareholders vote on the appointment or re-appointment of External Auditors each year at the AGM, based on recommendations from both the AC and the Board. The External Auditors are also invited to attend the AGM to address any questions from shareholders regarding the statutory audit and audited financial statement. The review on the Group's External Auditors i.e. Messrs. Crowe Malaysia PLT was carried out in July 2026 and the AC was satisfied with the performance and independence of Messrs. Crowe Malaysia PLT.
Explanation for departure	:	N/A

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

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 AC comprise solely of INEDs. The composition of the AC as of 31 March 2026 is as follows:-

Name	Membership
Tan Mui Ping	Chairperson
Alwizah Al-Yafii binti Ahmad Kamal	Member
Olivia Lim	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	:	All members of the AC have relevant experience and necessary skills and expertise to effectively discharge their duties. The qualification and experience of each AC member are disclosed in the Board's Profile segment in the 2026 Annual Report. All members of the AC had undertaken continuous professional development trainings in FYE2026 and the details of the trainings attended are disclosed in the 2026 Annual Report.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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 :	Risk management is regarded as an important aspect of the Group's operation. The Management has an on-going process for identifying, evaluating and managing principal risks. The risk management framework adopted by the Group is in line with the Committee of Sponsoring Organisations ("**COSO**") Enterprise Risk Management Framework and generic guidelines on risk management whereas the internal control framework is based on COSO Internal Control – Integrated Framework. The Board acknowledges its responsibility for maintaining a sound system of risk management and internal controls in the Company and the Group. These controls provide reasonable but not absolute assurance against material misstatement, loss, or fraud. The Statement on Risk Management and Internal Control ("**SORMIC**") which has been reviewed by the External Auditors provides an overview of the state of risk management and internal control within the Group as governed by the Risk Management Framework. The risk management and internal control framework and policies are overseen by the AC and RMC. Further details are set out in the AC Report and SORMIC in the 2026 Annual Report.
Explanation for departure :	N/A
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	N/A

Timeframe :	N/A	

Intended Outcome

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

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

Practice 10.2

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

Application	:	Applied
Explanation on application of the practice	:	The Board has an ongoing process of identifying, assessing, evaluating, and managing significant risks to achieve the objectives and strategies of the Group. The Board and Management practice proactive significant risks identification, risk evaluation and risk management in the processes and activities of the Group, particularly any major proposed transactions, changes in nature of activities and/or operating environment or venturing into a new operating environment which may entail different risks and put in place the appropriate risk response strategies and controls until those risks are managed to and maintained at a level acceptable to the Board. In addition, the process of identifying, evaluating, monitoring, and managing significant risks is embedded in the various work processes and procedures of the respective operational functions and Management team. Any significant risk issues and action plans were reviewed and discussed at Management and RMC meetings. The Group's internal control system includes clear, formalised, and documented internal policies, standards, and procedures to ensure compliance with internal controls and relevant laws and regulations. It allows all divisions within the Group to react effectively and respond proactively to any risks which would eventually aid in achieving the Group's goals and objectives. Further details are set out in the SORMIC in the 2026 Annual Report.
Explanation for departure	:	N/A
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	N/A

Timeframe :	N/A	

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	:	Adopted
Explanation on adoption of the practice	:	The Company is committed to effective risk management, recognising it as a key pillar of the Group's continued growth and success. The composition of the RMC as of 31 March 2026 is as follows:- **Name** / **Membership**: Olivia Lim – Chairperson Alwizah Al-Yafii binti Ahmad Kamal – Member Tan Mui Ping – Member The RMC was established by the Board to assist them in discharging its duties relating to risk management policies and strategies of the Group. The committee members are in charge of determining the quality, adequacy, and effectiveness of the Group's control environment as well as to fulfil its corporate governance, risk management, and statutory responsibilities in order to manage the overall risk exposure. The duties of the RMC also included reviewing Group reports, identifying new and emerging risks affecting the Group as well as advising the Board on Group risk issues.

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

Practice 11.1
The Audit Committee should ensure that the internal audit function is effective and able to function independently.

Application	:	Applied
Explanation on application of the practice	:	The internal audit function is supported by an outsourced independent professional service provider, Sterling Business Alignment Consulting Sdn. Bhd. ("**Sterling**"). To preserve objectivity and independence, the Internal Auditor is restricted from providing any services that may impair their independence or create a conflict with their responsibilities as Internal Auditor. The AC obtained assurance from the Internal Auditor 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. The AC carried out an assessment of the Internal Auditor, which includes factors such as independence, effectiveness, and efficiency of the Internal Auditor. Some of the criteria reviewed by the AC included, among others, the following:- • Adequacy of resources and experience of the internal audit firm. • Quality processes of the internal audit firm. • Competency of the engagement team. • Governance and independence. • Internal audit fee, scope, and planning. • Internal audit reports and communications. The internal audit reports are presented to the AC for review and deliberation. The AC is briefed on the progress made in respect of each recommendation, and of each corrective measure taken as recommended based on the audit findings. The Internal Auditors report directly to the AC to ensure independence.
Explanation for departure	:	N/A
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure :	N/A	
Timeframe :	N/A	

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

Practice 11.2
The board should disclose–
- whether internal audit personnel are free from any relationships or conflicts of interest, which could impair their objectivity and independence;
- the number of resources in the internal audit department;
- name and qualification of the person responsible for internal audit; and
- whether the internal audit function is carried out in accordance with a recognised framework.

Application	:	Applied
Explanation on application of the practice	:	The AC is supported by the Internal Audit team, which has been outsourced to Sterling, who is responsible for carrying out the internal audit function for the Group. Internal audit reviews are conducted in accordance with the Internal Audit Plan approved by the AC. The Internal Auditor applies the COSO Internal Control – Integrated Framework as a basis for evaluating the effectiveness of the internal control system. During the financial year, the Internal Auditors carried out their work with reference to the principles of the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors (IIA). In light of the introduction of the Global Internal Audit Standards by the IIA, the Internal Auditors are in the process of transitioning their practices and methodologies to align, where appropriate, with the new standards. These standards outline the purpose of internal auditing and set expectations regarding ethics, governance, internal audit management, and the performance of internal audit services, including audit planning, execution, documentation, and the communication of findings with key stakeholders. Besides, the internal audit function also adopted the recognised auditing practices in addition to providing independent and objective reporting on the state of the Group's internal control system. Sterling is free from any relationship or conflict of interest that could impair their objectivity and independence with respect of the Group. Sterling is a corporate member of the Institute of Internal Auditors Malaysia ("**IIAM**"). The number of employees deployed for each internal audit review ranges from 2 to 3 per engagement. The lead Internal Auditor performing an audit for the Group for the period under review was Dr. So Hsien Ying, who has more than 30 years of experience in corporate planning, business process improvement, risk management, internal audit and internal control review. She is a Certified Internal Control

	Professional (US), Doctor in Business Administration (Wales), Master in Business Administration (Finance) (Hull), BSc Economics (Hons) (London), permanent member of The Internal Control Institute (US), Member of Malaysian Alliance of Corporate Directors and an associate member of IIAM. The Internal Auditor deploys the International Professional Practices Framework in the conduct of the internal audit assessments as well as in the observance of the attributes by team members, such as adhering to the definition of internal auditing, core principles and the code of conduct, which covers, inter alia, the need to be independent of relationship which may impair objectivity and professional independence of team members.
Explanation for departure :	N/A
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	N/A
Timeframe :	N/A

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	:	A convenient avenue for shareholders and stakeholders to access corporate information, news, and events relevant to the Group is through the official corporate website at www.infolinetec.com. The "Investor Relations" section of the website offers pertinent information, including corporate announcements, daily stock price, corporate governance policies, financial information, stock information, as well as investor reports and resources. It acts as a platform for accurate and timely disclosure of all relevant information to the Group's stakeholders. In addition to the disclosures and announcements made to Bursa Securities, i.e., quarterly financial reports, Annual Reports, and media releases, stakeholders may also direct any queries regarding the Group to the designated email address at info@infolinegroup.com. A template is provided on the website to ease the enquiry process. The Company's AGM serves as the primary platform for discussion and interaction with the shareholders. Shareholders are encouraged to actively participate in the question-and-answer (Q&A) session during the AGM. Further information relating to the Group is also released to the stakeholders via Bursa Securities' announcements.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:		

Intended Outcome

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

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

Practice 12.2

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

<table>
<tr><td>Application</td><td>:</td><td colspan="2">Not applicable – Not a Large Company</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2">N/A</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2">N/A</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="4">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td colspan="2">N/A</td></tr>
<tr><td>Timeframe</td><td>:</td><td>N/A</td><td></td></tr>
</table>

Intended Outcome

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

Practice 13.1

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

<table>
<tr><td>Application</td><td>:</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2">In line with the MCCG, the Notice of the Fourth ("4th") AGM, was issued to shareholders at least 28 days prior to the meeting held on 27 August 2025, so as to provide sufficient time for the shareholders to make the necessary logistics arrangements, consider the resolution and to make informed decisions when exercising their voting rights.

The notes to the Notice of 4th AGM also provided detailed explanation for each resolution proposed to further support shareholders in making informed voting decisions.

The Notice of the 4th AGM was published in a major local newspaper and made available on the Company's official corporate website, as well as on Bursa Securities' website.

The forthcoming 5th AGM of the Company is scheduled to be held on 28 August 2026, and the Notice of 5th AGM will be issued to the shareholders on 27 July 2026, which will be more than 28 days prior to the 5thAGM.

The notes to the Notice of 5th AGM also provide detailed explanation for each resolution proposed to enable shareholders to make informed decisions in exercising their voting rights</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2">N/A</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="4">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td colspan="2">N/A</td></tr>
<tr><td>Timeframe</td><td>:</td><td>N/A</td><td></td></tr>
</table>

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

Practice 13.2
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 :	All Directors participated in the 4th AGM of the Company held on 27 August 2025 either physically or virtually. During the 4th AGM, the Chairman invited shareholders to raise any questions pertaining to the Company’s financial statements and other agenda items before putting the resolutions to vote. The Chairpersons of the AC, RMC, NC, RC and the External Auditors, Messrs. Crowe Malaysia PLT, were also present at the 4th AGM to answer shareholders’ queries, where relevant.	
Explanation for departure :	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	N/A	
Timeframe :	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 13.3

Listed companies should leverage technology to facilitate–

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

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

Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	The Board is of the view that physical, face-to-face meeting allow for more effective and efficient interaction among the shareholders, Management and Directors. At the 4th AGM, all resolutions were voted on by way of poll and had been carried out systematically. The minutes of the Meeting, along with the voting outcomes, were properly recorded and promptly uploaded to the official corporate website for the benefit of the shareholders.
		The Company departs from this practice as the Board is of the view that:- (a) physical general meetings provide more opportunities for shareholders to interact face-to-face with the Board, Senior Management and other shareholders, which enhances the quality and depth of engagement and communication; (b) physical meetings reduce the risk of potential technical issues, disruptions or cyberattacks that could affect the smooth conduct of virtual or hybrid general meetings and compromise the security and integrity of the meeting and voting process; (c) the cost involved in having additional meeting venues for shareholders to participate through electronic means would not benefit the Company as an operating entity. Shareholders have the opportunity to participate at general meetings through their proxies and they may also raise question by posting them to our investor email info@infolinegroup.com.; and

	(d) the Company is also mindful of the accessibility and convenience of some shareholders, especially those who are not familiar or comfortable with using technology or do not have reliable internet access or devices to participate in virtual or hybrid general meetings. As an alternative practice, the Company ensures that shareholders were able to participate, engage and made informed voting decisions at general meetings where:- (a) the Company allowed shareholders who were unable to attend the general meetings in person to appoint any persons as their proxies to attend, speak and vote on their behalf at the general meetings, in accordance with the relevant provisions of the Company's Constitution; (b) the Company published the minutes of the general meetings, including the questions and answers, the voting results and the resolutions passed, on the Company's website within 30 days timeframe; and (c) the AGM and Extraordinary General Meeting were held at a location in the city area and easily accessible. Nevertheless, the Board will look into leveraging in technology to facilitate voting in absentia and remote shareholders' participation at general meetings.
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	N/A
Timeframe :	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.

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to.			
Application	:	Applied	
Explanation on application of the practice	:	At the 4th AGM held on 27 August 2025, the shareholders were updated with the overall prospects of the Group and the overview of the Group's businesses and financial performance for the FPE2025. The shareholders were also given opportunities to pose any questions pertaining to the Company's financial and non-financial matters as well as long-term strategies of the Group.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	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 13.5
The board must ensure that the conduct of a virtual general meeting (fully virtual or hybrid) support meaningful engagement between the board, senior management and shareholders. This includes having in place the required infrastructure and tools to support among others, a smooth broadcast of the general meeting and interactive participation by shareholders. Questions posed by shareholders should be made visible to all meeting participants during the meeting itself.

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

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

Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.			
Application	:	Applied	
Explanation on application of the practice	:	The Minutes of the 4^{th} AGM held on 27 August 2025, which include the questions raised by shareholders together with the outcome of the voting results, have been made available to shareholders no later than 30 business days after the 4^{th} AGM on the official corporate website at www.infolinetec.com.	
Explanation for departure	:	N/A	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	N/A	
Timeframe	:	N/A	

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

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

N/A