HSS HOLDINGS BERHAD
Registration No.: 202501015431 (1616846-W)

CORPORATE DISCLOSURE POLICY

1. OBJECTIVE

The objective of this Corporate Disclosure Policy ("Policy") is to ensure effective, accurate and timely communication with shareholders and the general public regarding the business activities, operations and financial performance of HSS Holdings Berhad ("HSS" or "the Company") and its subsidiaries ("the Group"). This Policy also aims to ensure that all disclosures and information provided to stakeholders, including information filed with regulatory authorities, in accordance with all applicable legal, regulatory and governance requirements.

2. APPLICATION OF THE POLICY

This Policy applies to all Directors, Officers, Management and employees of the Group ("HSS Personnel and Officers") and those authorised to speak on their behalf.

The disclosure requirements consist of the following:

a. Periodic disclosures;
b. Immediate disclosures;
c. Transaction based disclosures; and
d. Prescribed material events.

3. DISCLOSURE COMMITTEE

a. General

The Board of Directors of the Company ("Board") retains ultimate responsibility for ensuring the effectiveness of this Policy and the Company's compliance with all applicable disclosure obligations under the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities"), the Capital Markets and Services Act 2007, and other applicable laws and regulations.

To facilitate the effective administration and implementation of this Policy, the Board has established a Disclosure Committee and delegated to it the responsibility for overseeing the Company's disclosure processes, assessing disclosure matters and making recommendations on the appropriateness, content, accuracy and timing of public disclosures.

All Directors, officers, employees and other authorised representatives of HSS Holdings Berhad and its subsidiaries ("HSS Personnel and Officers") are required to promptly escalate to the Disclosure Committee any information, event, transaction, development or circumstance that may be material to the Group or may otherwise require disclosure under applicable laws, regulations or regulatory requirements.

The Disclosure Committee shall evaluate such information and determine, where appropriate, whether public disclosure is required and the manner and timing of such disclosure, having regard to the principles of transparency, accuracy, timeliness, consistency and fair dissemination of material information to the investing public.

b. Composition of the Disclosure Committee

The Disclosure Committee is responsible for overseeing the Company's disclosure practices and ensuring compliance with this Policy, the Listing Requirements of Bursa Malaysia Securities Berhad and other applicable legal and regulatory requirements
The Disclosure Committee comprises the following members:

i. Managing Director ("MD");
ii. Executive Director ("ED");
iii. Chief Financial Officer ("CFO") or Financial Controller ("FC");
iv. Outsourced Company Secretary ("Company Secretary"); and
v. Sponsor (where applicable/applicable within the Sponsorship Period).

The MD or ED shall serve as the Chairperson and principal point of contact of the Disclosure Committee and shall coordinate the activities of the Disclosure Committee in relation to disclosure matters. The Chairperson may consult and engage other members of the Disclosure Committee, senior management, professional advisers and other relevant parties, as necessary, in the discharge of the Disclosure Committee's responsibilities.

In the absence of the MD or ED, any member of the Disclosure Committee may act on matters arising under this Policy, subject to such authority as may be delegated by the Board or the Disclosure Committee.

Pursuant to Rule 4.10 of the Listing Requirements of Bursa Securities, the Sponsor shall review any Public Document proposed to be submitted or disclosed by the Company to Bursa Securities except where:

1. the Public Documents comprises the Company's annual audited financial statements;

2. announcements made by the Company as referred to under Rule 9.17(2)(a) of Listing Requirements of Bursa Securities; or

3. where the Company has appointed an entity other than the Sponsor to be an Adviser for the purpose of preparation or submission of the Public Document to Bursa Securities.

For the purposes of this Policy, "Public Document" shall have the meaning prescribed under the Listing Requirements of Bursa Securities and includes any document issued by the Company to the public or to holders of any class of securities of the Company pursuant to the Listing Requirements.

4. DESIGNATED SPOKESPERSONS

The Company designates a limited number of spokespersons ("Authorised Spokespersons") to represent the Company in communications with Bursa Securities, investment analysts, shareholders, potential investors or the media on matters relating to the Group's business, operations, performance and other corporate developments.

The following personnel are currently the Authorised Spokespersons and they may authorise other persons to communicate with the media or the investor community from time to time:

a. Chairman of the Board;
b. MD;
c. ED; and
d. CFO/FC.

In addition, the representatives designated by the Company Secretary are authorised to release and submit all relevant announcements, periodic financial reports/returns, disclosure forms as approved by the Director(s) and/or the Sponsor of the Company and/or any other secretarial related information to Bursa Securities and Securities Commission Malaysia for and on behalf of the Company, including communicating, orally or in writing, with Bursa Securities and/or any other authorities as well as the shareholders and beneficial owners regarding secretarial, corporate governance, other shareholders or administrative matters.

HSS Personnel and Officers who have not been designated by the Authorised Spokespersons MUST NOT respond under any circumstances to inquiries from the investment community, the media, or others. All such inquiries should be referred to the Authorised Spokespersons or to those persons designated by the Authorised Spokespersons, from time to time.

5. RESPONSIBILITIES AND PROCEDURES FOR DISCLOSURE OF MATERIAL INFORMATION

The Disclosure Committee will oversee and coordinate the Company's disclosure process to ensure that material information is identified, assessed, reviewed and disclosed in a timely, accurate and consistent manner in accordance with this Policy, the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) and all applicable laws and regulatory requirements.
The Company Secretary and/or MD and/or ED and/or CFO/FC of the Company or the appointed Adviser will draft the announcement which will then be reviewed by the Disclosure Committee to ensure compliance with the Listing Requirements of Bursa Securities and the accuracy of the contents in the announcement.

All announcements must be approved by the MD/ED before their release to Bursa Securities. In the absence of the MD/ED, the CFO/FC shall approve the announcement.

Upon approval, the announcement shall be released to Bursa Securities through the Company's authorised filing representative via the Bursa LINK platform or such other platform prescribed by Bursa Securities from time to time.

After public dissemination, the announcement will be made available and accessible on the Company’s corporate website. The CFO/FC is responsible for ensuring that the information contained in the “Investor Relations” section of the Company’s corporate website is accurate and kept up-to-date.

6. CONFIDENTIALITY OF INFORMATION

The Company is committed to safeguarding confidential and undisclosed material information to prevent the unauthorised disclosure, misuse or dissemination of such information and to ensure compliance with applicable legal and regulatory requirements.

All directors, officers, employees and other authorised representatives of the Group who have access to confidential information concerning the Company or the Group shall maintain the confidentiality of such information and shall not disclose, discuss, communicate or provide such information to any person, whether internally or externally, except where:

a. such disclosure is required in the ordinary course of business and on a strict need-to-know basis;
b. the disclosure is authorised by the Disclosure Committee or the Board; or
c. the disclosure is required by law, regulation, court order or any regulatory authority.

Access to confidential and undisclosed material information shall be restricted to those persons whose duties require access to such information. Appropriate measures shall be taken to preserve the confidentiality and security of such information until it is publicly disclosed in accordance with this Policy.

Any external party who receives confidential or undisclosed material information relating to the Company, including advisers, consultants, auditors, legal counsel, financiers, business partners or other professional service providers, shall be informed of the confidential nature of such information and, where appropriate, be required to comply with applicable confidentiality obligations.

Directors, officers and employees who become aware of any actual, suspected or inadvertent disclosure of confidential or undisclosed material information shall promptly notify the Disclosure Committee so that appropriate action may be taken to assess the circumstances and determine whether public disclosure or other remedial measures are required.

7. MATERIAL INFORMATION

For the purpose of this Policy, material information should follow the guidelines and interpretation of applicable rules and regulations of Listing Requirements of Bursa Securities.

As a general guideline, information relating to the business and affairs of the Company is considered material if it is reasonably expected to have a material effect on:

a. the price, value, or market activity of any of the Company's securities;

b. the decision of a holder of securities of the Company or an investor in determining his or her choice of action;

c. the anticipated impact of the information on the Company's entire scope of activities; or

d. the anticipated impact of the information on the Company's financial position performance. Without limiting the generality of the above, material information may include information which –

   (i) concerns the listed corporation's assets and liabilities, business, financial condition or prospects;

   (ii) relates to dealings with employees, suppliers, customers and others;

   (iii) relates to any event affecting the present or potential dilution of the rights or interests of the listed corporation's securities; or

   (iv) relates to any event materially affecting the size of the public holding of its securities.

8. IMMEDIATE DISCLOSURE OF MATERIAL INFORMATION

Subject to the provisions of this Policy and the applicable requirements of Bursa Securities, any material information shall be disclosed promptly and where required, announced to Bursa Securities without delay. Following such public disclosure, the information shall be made available on the Company's corporate website as soon as reasonably practicable.

In assessing whether information is material, the Company shall apply a consistent and objective approach, taking into consideration the nature, significance and potential impact of the information on the Company, its shareholders and the investing public as well as the applicable disclosure requirements under the Listing Requirements of Bursa Securities and other relevant laws and regulations.

9. CLARIFICATION, CONFIRMATION OR DENIAL OF RUMOURS OR REPORTS

Whenever the Company becomes aware of a rumour or report, true or false, that contains material information, it will consult with its Directors, major shareholders and such other persons familiar with the matter, to ascertain whether:

a. the rumour or report contains undisclosed material information; and
b. immediate disclosure is required to clarify, confirm or deny the rumour or report.

All announcements made must contain sufficient facts to support the clarification, confirmation or denial and also publicly clarify any rumors or reports circulated by any means including by word-of-mouth, an article published in a newspaper, newswire, magazine, a broker's market report or any other publication.

10. UNUSUAL MARKET ACTIVITY

Where there is an unusual trading activity or price movement in the Company's securities, the Company must upon query from Bursa Securities undertake due enquiry with the relevant persons such as its Directors and major shareholders to determine the cause and issue a clarifying announcement.

11. WITHHOLDING OF MATERIAL INFORMATION

Material information may be kept confidential temporarily if the immediate release of the information would be unduly detrimental to the interests of the Group. In such cases, the information will be kept confidential at all times or to allow only certain persons to have access to such information to minimise leakage of information and ensure the security of the relevant confidential documents until the Disclosure Committee determines it is appropriate to publicly disclose or that the Company has a legal obligation to do so.

The Company will monitor its market activity and rumours or news reports concerning the information (if any). If confidentiality of information is lost or cannot be maintained or is believed to have been inadvertently disclosed to third parties or where the material information has become generally available through the media or otherwise, the Company shall immediately announce the information to Bursa Securities.

12. DEALINGS WITH ANALYSTS, INVESTORS AND THE MEDIA

Authorised Spokespersons are permitted to participate in briefing sessions with the financial analysts, institutional investors, media, and other market professionals on an individual or small group basis as needed. They will initiate contacts or respond to their calls in a timely, consistent, and accurate fashion in accordance with this Policy. The Company will provide only factual and non-speculative information during such meetings/briefings.

If during such meetings or responses to the calls, there is inadvertent selective disclosure of previously undisclosed material information, the Company will immediately disclose such information and/or consider whether a request for suspension is needed to enable the release of information.

13. INSIDER TRADING RESTRICTION

Under Section 188(1) of the Capital Market & Services Act 2007 ("CMSA"), a person is an "insider" if that person:

a. possesses information that is not generally available, which on becoming generally available, a reasonable person would expect to have a material effect on the price or the value of the securities; and

b. knows or reasonably ought to know that information is generally not available.

Based on the above definitions, these persons would include but are not limited to the following:

- Directors, officers and employees of the Group;
- persons who provide business or professional services to the Group; and
- any other person or company informed of undisclosed material information about the Group by any of the above parties.

As such, the persons stated above with insider knowledge of undisclosed material information are prohibited from trading in the Company's securities until after the information has been publicly disclosed.

14. UNWARRANTED PROMOTIONAL DISCLOSURE ACTIVITY

The Company must refrain from any form of promotional disclosure activity that may mislead investors or cause unwarranted price movement and activity in a listed corporation's securities. Such activity includes news releases, public announcements, predictions, reports, or advertisements that are:

a. not justified by actual developments concerning the Company;
b. exaggerated;
c. flamboyant;
d. overstated; or
e. over-zealous.

15. CLOSED PERIODS

Pursuant to Rule 14.02(b) of the Listing Requirements of Bursa Securities, "Closed Period" refers to a period commencing 30 calendar days before the targeted date of announcement up to the date of the announcement of the Company's quarterly results to Bursa Securities.
The above requirement applies to dealings in the Company's securities by the following persons (collectively referred to as "Affected Person"):

a. A director of the Company or its major subsidiary; and

b. *A principal officer of the Company or its major subsidiary.

****Principal officer** means the chief executive who is not a director, the Chief Financial Officer or any other employee of the Company or its major subsidiary respectively who has access or is privy to price-sensitive information.*

As required under the Listing Requirements of Bursa Securities, an affected Person must not deal in the Company's securities as long as he/she is in possession of price-sensitive information relating to the Company's securities.

The Affected Person who wishes to deal in the Company's securities during a Closed Period must first give notice of his/her intention to deal in writing to the Company and further comply with Rule 14.08 of Listing Requirements of Bursa Securities.

In summary, the procedures for dealing during the Closed Period are as follows:

- before any proposed dealing, the Affected Person must give notice of intention to deal in writing to the Company during a Closed Period;
- upon receipt of such notice, the Company must immediately announce it to Bursa Securities;
- any proposed dealing can only be effected after **1 full market day** from the date of the announcement made above;
- the affected person must give notice of his/her dealing in writing to the Company Secretary of the Company within **1 full market day** after the dealing has occurred;
- the Company must immediately announce such notice to Bursa Securities.

16. REVIEW OF THIS POLICY

The Board will review this Policy from time to time at least once every three (3) years and make any necessary amendments to ensure it remains consistent with the Board's objectives and responsibilities.

17. BOARD APPROVAL

This Policy (Version No. 1) was reviewed and approved by the Board on 13 August 2025.