CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	5216
COMPANY NAME	**:**	NEXG 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 ("the Board") of NexG Berhad ("the Company") determines the vision, mission, strategy and structure of the Company and its subsidiaries ("the Group") and exercise accountability to shareholders and is responsible to the relevant stakeholders. In discharging its duties and responsibilities, the Board has established and delegated the authority to the Board Committees, namely, the Audit and Risk Management Committee ("ARMC"), Nomination and Remuneration Committee ("NRC"), Employees' Share Option Scheme Committee ("ESOSC") and Sustainability Committee ("SC"), to monitor and evaluate the implementation of policies, strategies and business plans, internal control systems and risk management and implementation and administering of the Employees' Share Option Scheme. Although specific powers are delegated to the Board Committees, the ultimate responsibility for decision making, remains with the Board. The Board keeps itself abreast of the key issues and decisions made by the Board Committees through the tabling of report by the respective Chairman and/or Chairperson of the Board Committees at the Board meetings. The Board appoints the Chairmen and members of each Board Committee and the Board Committees operate within their approved Terms of References set by the Board. The Chairmen of the respective Board Committees will update or report the proceedings of the Board Committee meetings to the Board.

	On 28 May 2025, the Company has combined the Audit Committee and Risk Management Committee into a single committee, known as ARMC to assist the Board in overseeing the overall Group's financial reporting process, internal control system, risk management framework, as well as the internal and external audit functions. The powers delegated to the Board Committees are set out in the Terms of Reference of each Board Committee as approved by the Board which is published on the Company's website at www.nexg.com.my. The Board is headed by an Executive Chairman who manages the Board effectiveness by focusing on corporate strategies, governance and decision-making. The Executive Chairman together with the Executive Deputy Chairman/Chief Executive Officer ("CEO"), and the Executive Directors are responsible for setting, managing and executing the strategies of the Group, including but not limited to running the operations of the Group under the oversight of the Board and keeping the Board informed of the status of the Group's operations. On 1 January 2026, the Company appointed a Chief Operating Officer ("COO") to support the Company in driving strategic planning. The Executive Deputy Chairman/CEO, and the Executive Directors, with the support of the COO are responsible for the day-to-day operations, organisational effectiveness and implementation of the Board's policies, directives, strategies and decisions for key areas such as finance, sales and operations. The Board of the respective operating subsidiaries have been tasked to oversee the operations and management of the subsidiaries. The operating subsidiaries will convene Board meeting as and when necessary to discuss the status of the existing business activities, new development, corporate proposals and challenges encountered. The Heads of the operating subsidiaries were tasked to prepare and submit their status report of the operations on a quarterly basis for deliberation and notation by the holding company Board. The Heads of the operating subsidiaries were invited to attend the holding company Board meeting from time to time and update the Board on the status of the Group's operations. The operating subsidiaries have their own Executive Directors who report to the Group COO and the Group Executive Directors and in the case of the largest operating subsidiary, Datasonic Technologies Sdn Bhd is headed by a Managing Director.

	The Executive Chairman, Executive Deputy Chairman/CEO, and the Executive Directors attend all Board meetings and ensured that the Board is provided with sufficient accurate information on a timely basis in regard to the Group, its operations, business and affairs, and in particular with respect to the Group's corporate performance, financial condition, operations and prospects, so as to reasonably position the Board to fulfil its governance responsibilities. The respective roles and responsibilities of the Board, Board Committees, individual Directors and Management and issues and decisions reserved for the Board are set out in the Company's Board Charter, which is published on the Company's website at www.nexg.com.my.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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

Practice 1.2
A Chairman of the board who is responsible for instilling good corporate governance practices, leadership and effectiveness of the board is appointed.

Application	:	Applied
Explanation on application of the practice	:	The Board is led by the Executive Chairman, Dato' Haji Ishak bin Ismail ("Dato' Haji Ishak"), who was appointed to the Board on 13 March 2026 as a Non-Independent and Non-Executive Director and subsequently redesignated as Executive Chairman on 27 March 2026. Prior to Dato' Haji Ishak's appointment as the Executive Chairman, the Executive Chairmanship was held by Datuk Haji Hanifah bin Noordin ("Datuk Haji Hanifah"), who is also the Founder of the Group. Datuk Hanifah was supported by Tan Sri Dato' Seri Mohd Khairul Adib bin Abd Rahman, who served as the Executive Deputy Chairman, and subsequently resigned on 14 October 2025. On 27 March 2026, Datuk Haji Hanifah was redesignated from Executive Chairman/CEO to Executive Deputy Chairman/CEO of the Company and Dato' Haji Ishak assumed the Executive Chairmanship on the same day. The key roles and responsibilities of the Chairman include:- 1) The Chairman instils good corporate governance practices, leadership and overall effectiveness of the Board. 2) The Chairman provides leadership for the Board to enable it to discharge responsibilities effectively. 3) The Chairman leads the Board for the Board so that the Board can perform its responsibilities effectively. 4) The Chairman fixes the board agenda together with the Chief Executive Officer and ensuring that Directors receive complete and accurate information in a timely manner. 5) The Chairman chairs all Board meetings and general meetings of the Company and leads discussions. 6) The Chairman encourages active participation and allowing dissenting views to be freely expressed. 7) The Chairman also manages the interface between Board and Management.

	8) The Chairman ensures appropriate steps are taken to provide effective communication with stakeholders and that their views are communicated to the Board as a whole. 9) The Chairman leads the Board in its collective oversight of management. The roles and responsibilities of the Chairman have been set out in the Company's Board Charter, which is published on the Company's website at www.nexg.com.my.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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

Practice 1.3
The positions of Chairman and CEO are held by different individuals.

<table>
<tr><td>Application</td><td>:</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2">The position of the Chairman of the Board is held by Dato' Haji Ishak, the Executive Chairman of the Company, while the position of the Chief Executive Officer is held by Datuk Haji Hanifah, who is also the Executive Deputy Chairman of the Company.

Prior to Dato' Haji Ishak's redesignation as the Executive Chairman on 27 March 2026, the positions of Executive Chairman and Chief Executive Officer were held by Datuk Haji Hanifah during the financial year.

Datuk Haji Hanifah, as the founder of the Company, possesses considerable experience in the Group's businesses and provides valuable leadership in considering and setting the overall strategies and objectives of the Company.

The Board ensures that the roles of the Executive Chairman and the Chief Executive Officer are distinct and separate, to ensure that there is a balance of power and authority.

The Board is of the opinion that the current positions of the Executive Chairman and Chief Executive Officer, each with separate distinct roles and accountabilities, are adequate to provide the necessary stewardships and division of responsibilities for the Company.

The division of roles and responsibilities between the Executive Chairman and Chief Executive Officer are defined in the Company's Board Charter, which is published on the Company's website at www.nexg.com.my.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2"></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"></td></tr>
<tr><td>Timeframe</td><td>:</td><td></td><td></td></tr>
</table>

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

<table>
<tr><td colspan="4">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'.</td></tr>
<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">As the Chairman of the Board, Dato' Haji Ishak is not a member of the ARMC, NRC and SC nor does he participated in any of these Board Committees' meetings to ensure there is a check and balance and an objective review by the Board for better governance.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2"></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"></td></tr>
<tr><td>Timeframe</td><td>:</td><td></td><td></td></tr>
</table>

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	:	During the financial year, Mr Tan Tong Lang resigned as the Joint Company Secretary of the Company on 14 October 2025. Subsequently, on 27 February 2026, Puan Zayanah binti Zainal Abideen was appointed as Joint Company Secretary of the Company. She is a member of the Malaysian Association of Company Secretaries ("MACS"). The Board is supported by professionally qualified and competent in-house Company Secretaries who provide the necessary advice and support to the Board in discharging its duties effectively. The current Company Secretaries, being an Associate Member of the Malaysian Institute of Chartered Secretaries and Administrators ("MAICSA") and a Member of MACS respectively, are registered with the Companies Commission of Malaysia under Section 241 of the Companies Act, 2016. The Company Secretaries have the requisite credentials and are qualified to act as company secretary under Section 235(2) of the Companies Act, 2016. The Company Secretaries are responsible for overseeing the corporate secretarial function and providing advice to the Board on the performance of its duties related to corporate compliances including the following:- • Compliance with the Companies Act 2016, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, the Malaysian Code on Corporate Governance and other relevant laws and regulations; • Ensuring that the Board procedures and applicable rules are observed; • Ensuring adherence to the Board's policies, procedures and practices of corporate governance; • Ensuring that the processes and procedures of Board and Board Committees meetings are properly conducted with all deliberations accurately recorded; • Providing full access and services to the Board and carrying out other functions as deemed appropriate by the Board from time to time;

	- Facilitating the training requirements of Directors and providing regular updates to the Board on any regulatory changes and development; and - Serving as the focal point for stakeholders' communication and engagement on corporate governance issues. - The roles and key responsibilities of the Company Secretaries are set out in the Company's Board Charter which is published on the Company's website at www.nexg.com.my.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

Practice 1.6
Directors receive meeting materials, which are complete and accurate within a reasonable period prior to the meeting. Upon conclusion of the meeting, the minutes are circulated in a timely manner.

Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	Partial departure given that the meeting materials were occasionally circulated less than 5 business days in advance of the Board or Board Committees meetings. The notice of meetings and meeting materials with the relevant and adequate information are distributed at least 7 days and 1 business day respectively in advance, to allow the respective Board and Board Committees members to have sufficient time to review and analyse the materials. The deliberations and decisions of the Board and Board Committees are properly documented in the minutes and filed in the statutory records of the Company by the Company Secretaries. The Company Secretaries will communicate the Board's decisions or recommendations to the relevant management via circulation of draft minutes of meetings in a timely manner upon conclusion of the meetings for appropriate actions to be taken. The Company Secretaries will ensure the meeting materials are distributed electronically as soon as practicable upon receipt of the same from the Management. The Board and Board Committees members are able to access meeting materials digitally and relevant information in a timely and efficient manner, thus improving Board performance and overall effectiveness of decision-making. The Company Secretaries will prepare a tentative schedule of meetings for the year at the end of the previous year for the Board and Board Committee to avoid scheduling conflicts for the Management and the Board. All Board Committee meetings are conducted separately from Board meetings, with a reasonable interval between the meetings to ensure each Committee has sufficient time to deliberate and provide recommendation, input or feedback on matters presented to and subsequently escalated it to the Board.

	Please provide an alternative practice and explain how the alternative practice meets the intended outcome.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe :	Choose an item.	

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 Company's Board Charter provides guidance and clarity regarding the roles and responsibilities of the Board and the Board Committees, the requirements of Directors in carrying out their roles and in discharging their duties towards the Company as well as the Board's operating practices. The Board Charter also sets out the respective roles and responsibilities of the Board, Board Committees, Senior Management, issues and decisions reserved for the Board. The Board will periodically review the Board Charter to ensure it remains relevant and consistent with the Board's objectives and responsibilities, and all relevant standards of corporate governance. The Board Charter was last reviewed and revised by the Board in March 2026, to align with the current organisation structure of the Group. The Board Charter is available on the Company's website at www.nexg.com.my.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

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

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

Application	:	Applied
Explanation on application of the practice	:	The Board has established the Anti-Corruption and Anti-Bribery ("ABAC") Policy, the Code of Conduct and Ethics for Directors (Executive and Non-Executive Directors), Conflict of Interest Policy and Employee Business Conduct Guidelines as part of the Company's commitment against all forms of bribery and corruption at all levels as well as to promote good business conduct and maintain a healthy corporate culture. To further enhance awareness and understanding of key governance and compliance matters, the Company organised a training programme in January 2026 on topic of Anti-Bribery Management System and Enterprise Risk Management. The Board is committed to upholding and inculcating good corporate governance practices across all areas of its operations. The Company adopted procurement principles that are transparent and fair and endeavour to ensure full compliance to the procurement practices which support fair competition, wide participation, good governance and compliance to the relevant laws, without neglecting the prevailing good industrial practices. The ABAC Policy, Code of Conduct and Ethics for Directors, WB Policy and Code of Business Ethics are published on the Company's website at www.nexg.com.my.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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

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

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

Application	:	Applied	
Explanation on application of the practice	:	The Whistleblowing ("WB") Policy established by the Board applies to all Directors and employees of the Group and is designed to provide them with proper internal reporting channels and guidance to disclose any wrongdoing or improper conduct relating to unlawful conduct, inappropriate behaviour, malpractices, any violation of established written policies and procedures within the Group or any action that is or could be harmful to the reputation of the Group and/or compromise the interests of the shareholders, clients and the public without fear of reprisal, victimisation, harassment or subsequent discrimination. The WB Policy provides a proper and secured avenue for employees and members of the public to report any improper conduct without fear of adverse consequences. During the year under review, there were no whistleblowing cases reported through the established reporting channels. The WB Policy is available in both Malay and English versions for better understanding by all parties and it is published on the Company's website at www.nexg.com.my.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

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

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

Application	:	Applied
Explanation on application of the practice	:	The Board holds ultimate responsibility for driving the sustainability agenda in the Group. The Board acknowledges the importance of embedding sustainability into business strategies and operations. Sustainability is embedded within the Group's business model and strategy, and is a key driver of long-term value creation through the enhancement of operational resilience, the promotion of innovation, the strengthening of stakeholder and customer trust, and the support of sustainable business growth. Supporting the Board are the Executive Directors and Senior Leadership Team, working together to oversee the effective implementation of sustainability initiatives, practices and performance across the Group. The Company has adopted the Sustainability Policy to communicate its commitment and efforts in managing key environmental, social, and governance (ESG) matters, with the aim of creating long-term stakeholder value and enhancing performance and resilience. The Sustainability Committee continues to oversee the effective implementation of sustainability initiative across the Group. To support the progress and implementation of the Group's Sustainability Policy, Easy Consulting Sdn Bhd continues to serve as the Company's sustainability consultant during the financial year, to provide guidance, monitor developments, and ensure compliance with the relevant regulations. During the year under review, Easy Consulting Sdn Bhd, conducted a workshop session on ESG data collection from the data owners, attended by heads of department and staff members, to enhance understanding of the importance of accurate and timely data collection for the ESG performance table.

	The Sustainability Policy to promote sustainability to achieve long term sustainable growth is available on the Company's website at www.nexg.com.my.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

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

Application	:	Applied
Explanation on application of the practice	:	The Board has established a Sustainability Committee to oversee the effective implementation of sustainability initiative and strategies as well as in embedding sustainability practices into the business operations of the Company and its subsidiary companies. During the financial year, the Company continued to strengthen its sustainability governance framework in alignment with IFRS S1 and IFRS S2. The Board is ultimately responsible for the Group's sustainability- and climate-related matters. This includes overseeing and approving the consideration of sustainability- and climate-related risks and opportunities in the Group's strategic direction, major business decisions, and risk management processes. The Group channels its sustainability efforts across five (5) key strategic areas, each aligned with the United Nations Sustainable Development goals, namely, people; responsible supply chain; circular economy; climate and energy; and innovative ecosystem. The Sustainability Statement which forms part of the Annual Report discloses the detailed governance processes, sustainability strategies, stakeholder engagement, priorities and performance against targets and international standards, serves as the communication tool of the Group's sustainability reporting. The descriptions of the Group's stakeholder group, expectation and interests, engagement approaches and frequency of engagement are set out in the Sustainability Statement of the 2026 Annual Report.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure :		
Timeframe :		

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

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

Application :	Applied	
Explanation on application of the practice :	The Board continuously keeps itself abreast of and is cognisant of the sustainability agenda through periodical updates by the Securities Commission, Bursa Malaysia Securities Berhad and mass media. The Company Secretaries constantly keep the Board updated with the latest news related to sustainability practices and issues.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

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

Application	:	Applied
Explanation on application of the practice	:	The relevant sustainability related performance measure and question have been incorporated into the evaluation form for the effectiveness of the Board and Board Committees, and Director's Self-Assessment. In April 2026, the NRC undertook a review on the performance of the Board in addressing the Company's material sustainability risks and opportunities. The average rating 4.18 out of a 5-scale rating, indicated satisfactory performance of the Board and Management. The evaluation ratings may have been influenced by changes in the Board composition during the financial year ended 31 March 2026. There were 9 Directors appointed on 13 March 2026, with such short tenure, the Directors may not have had sufficient time to fully understand the Company's culture, strategic risks, or to establish effective working relationships with other members, potentially limiting the depth of their input during evaluations. Nevertheless, the results are considered fair and reflective of the current Board composition, and provide positive feedback for the Board's continuous improvement and enhancement of its effectiveness and governance practices. As sustainability and ESG compliance becomes more mainstream, the Board concurred the sustainability and ESG practices and the matters will remain one of the areas that requires ongoing focus and continuous improvement. The Board reviews the Group's sustainability performance as a whole and accountable for addressing sustainability risks and opportunities through the Company's monitoring and reporting process.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure :		
Timeframe :		

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

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

Note: The explanation on adoption of this practice should include a brief description of the responsibilities of the designated person and actions or measures undertaken pursuant to the role in the financial year.		
Application	:	Adopted
Explanation on adoption of the practice	:	The Sustainability Committee has identified Puan Safia Zuleira binti Abu Hanifah, Head of Strategic Communications Department as the Management Representative to provide dedicated focus to manage sustainability strategically, including the integration of sustainability considerations in the operations of the Company. The Terms of Reference of Sustainability Committee is available on the Company's website at www.nexg.com.my.

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

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

Application	:	Applied
Explanation on application of the practice	:	The NRC is guided by the Board Charter, Director's Fit and Proper Policy, Gender Diversity Policy and Terms of Reference of NRC in reviewing the composition of the Board and Board Committees. The NRC also ensures that the composition of the Board and Board Committees adhere to the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. The NRC reviewed the suitability of the candidates for the appointment of Executive Directors, Independent Non-Executive Directors and Non-Independent Non-Executive Directors. The NRC was guided by the criteria for membership of the Board as stipulated in the Board Charter. The NRC also reviewed the confirmation of independence, individual bankruptcy status and conducted fit and proper assessment on the candidates based on the fit and proper declaration submitted by the candidates. Based on the NRC's review, the Board determined that the candidates which were sourced from internal sources, have appropriate understanding of the conduct of the Group's business, commitment, high ethical standards and experience to enable them to discharge their duties and responsibilities effectively. The Board subsequently approved the recommendation of the NRC on the appointment of the following Directors:- • Dato' Sri Mohd Sopiyan bin Mohd Rashdi as Independent Non-Executive Director on 19 September 2025. • Mr Kunal Tayal as Non-Independent Non-Executive Director on 18 November 2025. • Datuk Chong Loong Men as Executive Director on 18 November 2025. • Mr Aswath a/l Ramakrishnan as Independent Director on 18 November 2025. On 27 March 2026, the NRC reviewed and recommended the appointment of Dato' Haji Ishak as the Executive Chairman of the Company and the redesignation of Datuk Hanifah from Executive Chairman/CEO to Executive Deputy Chairman/CEO.

	In May 2026, the NRC reviewed and assessed the diversity in skills, experience, age, cultural background and gender of the Directors and Senior Management. Based on the assessment, the NRC opined that the current Board members and senior management during the financial year ended have the appropriate mix of skills, knowledge and experience from diverse professional backgrounds which collectively fit the Group's objectives and strategic goals. The Board through the NRC had assessed the performance, contributions, independence, fitness and propriety of each Director who is standing for re-election at the Eighteenth AGM, taking into consideration the results of the evaluation on the effectiveness of the Board, Board Committees and Directors' self-assessment conducted for the financial year ended 2026; time commitment in discharging their roles and responsibilities including attendance at Board or Board Committees meetings, briefings and site visitations; participation in continuing training programmes; and contribution to the Board's deliberation through their skills, knowledge, expertise and experience. The NRC also carried out fit and proper assessment based on the fit and proper declaration submitted by each of the retiring Director. Based on the assessment, the NRC was satisfied with the performance and contributions of the Directors who are standing for re-election and recommended to the Board the proposed re-election of the Directors in accordance with Clauses 156 and 165 of the Constitution of the Company. The Directors retiring in accordance with Clauses 156 and 165 of the Constitution of the Company are as follows:- <u>Clause 156 of the Constitution of the Company</u> • Dato' Haji Ishak bin Ismail; • Encik Mohamad Tirmizi bin Ishak; • Encik Mohd Azmi bin Mat Nayan; • Lt. Col. (R) Roseli bin Abdul Gani; • Lt. Col. (R) Khairudin bin Dahlan; • Dato' Dr. Anas bin Alam Faizli; • Dato' Ts. Dr. Haji Amirudin bin Abdul Wahab; • Dato' Ramli bin Din; and • Ms Michelle Yong Voon Sze. <u>Clause 165 of the Constitution of the Company</u> • Puan Hajah Erna bt Ismail The Board agreed with the recommendation of NRC to re-elect the eligible Directors who are standing for re-election at the Eighteenth AGM of the Company.
Explanation for departure :	

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

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

Practice 5.2
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 of 12 members, including 1 Executive Chairman, 1 Executive Deputy Chairman/CEO, 2 Executive Directors, 7 Independent Non-Executive Directors ("INED") and 1 Non-Independent Non-Executive Director, in compliance with Paragraph 15.02(1) of the Main Marlet Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad. The Independent Directors made up 58% of the Board composition. Presently, the number of female representations on the Board is 2, representing 17% of the total Board composition. The strong representation of the Independent Directors ensures objective and impartial review and decision-making processes. The INED do not participate in the day-to-day management of the Company. The INED engage with senior management of the Company, external and internal auditors as and when required to address matters concerning the management and the oversight of the Company's business and operations. All the Directors had given confirmation on a half yearly basis, as to whether they have any family relationship with any director and/or major shareholder of the Company and their directorship/shareholding in other company to enable the Board to assess the Directors' independence as and when any new interest or relationship develops. For the year under review, the Board through the NRC has received affirmation from all the INEDs of their independence based on the criteria as prescribed by the MMLR of Bursa Malaysia Securities Berhad.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 5.3
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	:	The Board through the NRC evaluated the independence of the Independent Directors annually through the confirmation in writing received from them. Accordingly, the NRC was satisfied with the level of independence demonstrated by all the Independent Directors and their ability to act in the best interest of the Company. During the year under review, none of the Independent Directors have served on the Board for a cumulative term of more than 9 years.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

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

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

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

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

Application :	Applied
Explanation on application of the practice :	In the process of identifying, evaluating, selecting and recommending to the Board the candidate to be appointed as a Director of the Company, the NRC considers the candidate's ability to discharge such responsibilities/function as expected from the Executive Director, Independent Non-Executive Director ("INED") or Non-Independent Non-Executive Director ("NINED"). In the case of the appointment of an INED; the candidate's fit and proper criteria, competencies, commitment, contribution and performance, skills, knowledge, expertise and experience, professionalism, age, cultural, backgrounds, leadership qualities and integrity. The NRC has conducted an annual review on the diversity in skills, experience, age, cultural background and gender of the Directors and Key Senior Management. The Board is of the view that the current Board members and Key Senior Management have an appropriate mix of skills, knowledge, experience, age, ethnicity and gender with diverse professional backgrounds, a wide range of experience and expertise in security; information technology/engineering; project development; corporate management/business; finance/taxation; accounting/auditing; human capital; and legal. This provides a collective range of skills, expertise and experience that fit the Group's objectives and strategic goals. The appointment of Key Senior Management is also based on criteria of skill, experience and leadership qualities, driven by their respective job descriptions. In line with Paragraph 15.06 of Main Market Listing Requirements of Bursa Malaysia Securities Berhad, none of the Directors hold more than 5 directorships in listed companies to enable Directors to have sufficient time to focus their commitment, resources, time on the affairs of the Company and serve the Board effectively.

	During the year, the NRC reviewed the suitability of the candidates who are sourced from internal sources for the appointment of Executive Chairman, Executive Deputy Chairman and Chief Executive Officer, Executive Director, INEDs and NINEDs, with reference to the criteria as set out in the Board Charter. The candidates who have been identified are required to make the fit and proper declaration. The NRC conducted the fit and proper assessment of the candidates. The NRC also reviewed the individual bankruptcy status of the respective candidates. The Board approved the recommendation of the NRC on the appointment of the following Directors:- • Dato' Sri Mohd Sopiyan bin Mohd Rashdi as Independent Non-Executive Director on 19 September 2025. • Mr Kunal Tayal as Non-Independent Non-Executive Director on 18 November 2025. • Datuk Chong Loong Men as Executive Director on 18 November 2025. • Mr Aswath a/l Ramakrishnan as Independent Director on 18 November 2025. In October 2025 and March 2026, in the absence of a functioning NRC due to the resignation of all NRC members, the Board has undertaken the role of the NRC for the due process of reviewing and assessing the following candidates for the appointment as Board members and their roles as Non-Independent Non-Executive Directors or Independent Non-Executive Directors of the Company:- • Encik Syed Farid bin Syed Ahmad Al-Attas and Encik Mohd Zafil bin Ibrahim as Non-Independent Non-Executive Directors on 16 October 2025. • Encik Mohamed Fairuz bin Mohamed Fauzy and Encik Badrul Hisham bin Abdul Aziz as Independent Directors on 16 October 2025. • Dato' Haji Ishak bin Ismail and Encik Mohamad Najib bin Ishak as Non-Independent Non-Executive Directors on 13 March 2026. • Encik Mohd Azmi bin Mat Nayan, Lt. Col. (R) Roseli bin Abdul Gani, Lt. Col. (R) Khairudin bin Dahlan, Dato' Dr. Anas bin Alam Faizli, Dato' Ts. Dr. Haji Amirudin bin Abdul Wahab, Dato' Sri Muthanna bin Abdullah and Ms Michelle Yong Voon Sze as Independent Directors on 13 March 2026. In May 2026, the Board through its NRC conducts an annual review of its size and composition, to determine if the Board has the right size and sufficient diversity with independence elements that fit the Company's objectives and strategic goals. The Board was of the view that the current Board size of 12 members as at 31 March 2026 is appropriate and adequate to effectively govern the Group activities.
Explanation for departure :	

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

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

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

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

Application :	Departure
Explanation on application of the practice :	
Explanation for departure :	During the year under review, the Board had approved the appointment of the following persons as Directors of the Company based on the recommendation by the management and shareholders:- • Dato' Sri Mohd Sopiyan bin Mohd Rashdi as Independent Non-Executive Director on 19 September 2025. • Encik Syed Farid bin Syed Ahmad Al-Attas and Encik Mohd Zafil bin Ibrahim as Non-Independent Non-Executive Directors on 16 October 2025. • Encik Mohamed Fairuz bin Mohamed Fauzy and Encik Badrul Hisham bin Abdul Aziz as Independent Directors on 16 October 2025. • Mr Kunal Tayal as Non-Independent Non-Executive Director on 18 November 2025. • Datuk Chong Loong Men as Executive Director on 18 November 2025. • Mr Aswath a/l Ramakrishnan as Independent Director on 18 November 2025. • Dato' Haji Ishak bin Ismail and Encik Mohamad Najib bin Ishak as Non-Independent Non-Executive Directors on 13 March 2026. • Encik Mohd Azmi bin Mat Nayan, Lt. Col. (R) Roseli bin Abdul Gani, Lt. Col. (R) Khairudin bin Dahlan, Dato' Dr. Anas bin Alam Faizli, Dato' Ts. Dr. Haji Amirudin bin Abdul Wahab, Dato' Sri Muthanna bin Abdullah and Ms Michelle Yong Voon Sze as Independent Directors on 13 March 2026.

	In identifying a suitable candidate for appointment of Director with the right expertise, skills, competencies, legal standing, fitness and propriety and calibre suited to the needs of the Company, the Board generally take into account recommendations from the Directors, management, shareholders and various other sources. If necessary, the Board may source the suitable candidate from external referrals such as Directors' registry and open advertisements or the use of independent search firms.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe :	Choose an item.	

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 information on the appointment and re-appointment of Director(s) is available to the shareholders on the Company's website and Bursa Malaysia Securities Berhad's website. The Company will release an immediate announcement to Bursa Malaysia Securities Berhad in accordance with the prescribed format whenever there is an appointment of new Director. The re-election of Director will be set out in the notice of AGM and announcement to Bursa Malaysia Securities Berhad. The shareholders would be able to make an informed decision on the re-election of the retiring Directors at the AGM. The performance, contributions, independence, fitness and proprietary of each Director who is standing for re-election had been assessed by the NRC through the effectiveness of the Board, Board Committees and Directors' self-assessment conducted for the financial year 2026; time commitment in discharging their roles and responsibilities including attendance at Board or Board Committees meetings, briefings and site visitations; participation in continuing training programmes; and contribution to the Board's deliberation through their skills, knowledge, expertise and experience. In May 2026, the Board endorsed the NRC's recommendation for the following Directors to be considered for re-election pursuant to Clauses 156 and 165 of the Company's Constitution at the forthcoming Eighteenth AGM:- <u>Clause 156 of the Constitution of the Company</u> • Dato' Haji Ishak bin Ismail; • Encik Mohamad Tirmizi bin Ishak; • Encik Mohd Azmi bin Mat Nayan; • Lt. Col. (R) Roseli bin Abdul Gani; • Lt. Col. (R) Khairudin bin Dahlan; • Dato' Dr. Anas bin Alam Faizli; • Dato' Ts. Dr. Haji Amirudin bin Abdul Wahab; • Dato' Ramli bin Din; and

	• Ms Michelle Yong Voon Sze. Clause 165 of the Constitution of the Company • Puan Hajah Erna bt Ismail The profile of retiring Directors is published in the 2026 Annual Report, which includes their age, gender, date of appointment, length of service, directorships in other companies, qualification, working experience, date of last re-election, family relationship with any director and/or major shareholder and any conflict of interest or potential conflict of interest with the Company and shareholdings in the Company, if any.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

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

Application	:	Applied	
Explanation on application of the practice	:	The NRC consists of three (3) members, all of whom are Independent Non-Executive Directors. On 13 March 2026, Encik Mohd Azmi bin Mat Nayan was appointed as the Chairman of the NRC, while Lt. Col. (R) Roseli bin Abdul Gani and Lt. Col. (R) Khairudin bin Dahlan were appointed as members of the NRC. As at the date of this Report, the composition of the NRC is as follows:- **Chairman** Encik Mohd Azmi bin Mat Nayan (Independent Non-Executive Director) **Members** Lt. Col. (R) Roseli bin Abdul Gani (Independent Non-Executive Director) Lt. Col. (R) Khairudin bin Dahlan (Independent Non-Executive Director) The profile of the NRC members is available in the Annual Report 2026 of the Company.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 5.9

The board comprises at least 30% women directors.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	As of 31 March 2026, the Company has 2 females Directors, Ms Michelle Yong Voon Sze and Puan Hajah Erna bt Ismail out of 12 Directors, representing 17% of female representation on the Board. The Board acknowledges and recognises the importance and benefits arising from a diversified boardroom and workforce including gender diversity. The Group encourages diversity in the composition of its Board and in employment by ensuring that the Group has an appropriate mix of skills and talent to conduct the business of the Company. In addition, the Company had established a policy on Gender Diversity Policy which is published on the Company's website at www.nexg.com.my that provides a framework for the Group.	
		The Board through NRC will take steps to ensure that women candidates are sought as part of its recruitment exercise with the aim of eventually to achieve the target of 30% female representation on the Board.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe	:	Choose an item.	

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 Board has adopted a policy of Gender Diversity in supporting the diversity at the Board level and in the best interest of the Company. The Gender Diversity for the Board and senior management are disclosed in the 2026 Annual Report and the Gender Diversity Policy is published on the Company's website at www.nexg.com.my.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

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

<table>
<tr><td colspan="3">Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.</td></tr>
<tr><td>Application</td><td>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>In April 2026, the Company Secretaries facilitated the NRC in carrying out the annual evaluation of the effectiveness of the Board, Board Committees and individual Directors based on questionnaires tailor-made for the Company incorporating the following: -

• Board mix and composition;
• Quality of information and decision making;
• Boardroom activities;
• Board’s relationship with the management;
• Performance evaluation on Board Committees;
• Directors’ self-assessment; and
• Performance of the Board in addressing the Company’s material sustainability risks and opportunities.

The Company has established the Directors’ Fit and Proper Policy to ensure that individuals of high calibre who possess the right character, experience, expertise, integrity, track record and qualifications are appointed on the Board of the Company and its subsidiaries. All candidates to be appointed to the Board of the Company, including those seeking for re-election/re-appointment, shall undergo a review of fit and properness by the Board in accordance with the Directors’ Fit and Proper Policy.

In May 2026, the NRC reviewed the results of the evaluation exercise and considered the comments given by the Board and Board Committees members and the suggested areas for continuous improvement. The NRC agreed that the Board, Board Committees and each individual Director have performed well and effectively during the year under review. The overall results of the evaluation exercise were satisfactory with the rating ranging from the lowest of 3.16 points to the highest of 4.18 points, on a 5-point rating scale. Based on the NRC’s recommendation, the results of the annual evaluation and the areas for continuous improvement were deliberated and adopted by the Board.</td></tr>
</table>

	In May 2026, the NRC also reviewed and assessed the terms of office and performance of the ARMC and its members to determine whether the ARMC and its members have carried out their duties in accordance with their Terms of Reference. The average rating for the performance of the ARMC as a whole is 3.96 points whilst the ARMC members rating was ranging from 3.50 points to 4.00 points. The evaluation ratings may have been influenced by changes in the Board composition during the financial year ended 31 March 2026. There were 9 Directors been appointed on 13 March 2026, with such short tenure, the Directors may not have had sufficient time to fully understand the Company's culture, strategic risks, or to establish effective working relationships with other members, potentially limiting the depth of their input during evaluations. Nevertheless, the results are considered fair and reflective of the current Board composition, and provide positive feedback for the Board's continuous improvement and enhancement of its effectiveness and governance practices. The Directors were also given the opportunity to highlight key areas of priority and/or provide recommendation which they believe the Board should focus on as well as the necessary expertise and knowledge required from the Board in supporting and providing leadership and guidance to the management in executing and engaging in relevant activities. The Board will consider to engage an independent expert to facilitate the annual evaluation process of the Board and Board Committees when the need arises.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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

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

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

Application	:	Applied	
Explanation on application of the practice	:	The Company's Remuneration Framework is designed to increase the motivation level and productivity of the Group's key senior management and ensures that the salary levels are commensurate with the market. The Remuneration Framework is published on the Company's website at www.nexg.com.my.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

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

Practice 7.2

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

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

Application	:	Applied	
Explanation on application of the practice	:	The NRC comprises exclusively of Non-Executive Directors is responsible to review and recommend the remuneration of the Board and key senior management for the approval by the Board. The NRC discharges its responsibilities in accordance with its Term of Reference among other duties, to ensures that the remuneration packages are designed to attract, retain and motivate the Directors. In May 2026, the Board approved the NRC's recommendation for the Company to seek the shareholders' approval at the Eighteenth AGM for the Directors' fees payable to the Non-Executive Directors of the Company up to an amount of RM1,500,000 from the day after the Eighteenth AGM until the next AGM of the Company, to be paid monthly in arrears; and the Directors' benefits payable to the Non-Executive Directors of the Company up to an amount of RM300,000 from the day after the Eighteenth AGM until the next AGM of the Company. The authority and the duties and responsibilities of the NRC are set out in its Terms of Reference which is published on the Company's website at www.nexg.com.my.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 8.1

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

Application :	Applied
Explanation on application of the practice :	The detailed disclosure on named basis for the remuneration breakdown of individual Directors including fees and other benefits received from the Company and the Group for the financial year ended 31 March 2026 are disclosed in the Corporate Governance Overview Statement of the 2026 Annual Report. The detailed disclosure on a named basis for the remuneration of individual Directors is set out in the table below.

No	Name	Directorate	Company ('000)							Group ('000)						
			Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total	Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total
1	Datuk Haji Abu Hanifah bin Noordin	Executive Director	-	-	1,404,223.38	-	21,250.00	-	1,425,473.38	-	-	-	-	-	-	1,425,473.38
2	Datuk Ab.Hamid bin Mohamad Hanipah	Executive Director	-	-	1,363,515.42	-	1,200.00	-	1,364,715.42	-	-	-	-	-	-	1,364,715.42
3	Hajah Erna bt Ismail	Executive Director	-	-	412,704.58	-	-	-	412,704.58	-	-	-	-	-	-	412,704.58
4	Datuk Puvanesan a/l Subenthiran	Executive Director	-	-	170,196.30	-	-	-	170,196.30	-	-	-	-	-	-	170,196.30
5	Datuk Chong Loong Men	Executive Director	5.09	-	-	-	-	-	5.09	-	-	-	-	-	-	5.09
6	Tan Sri Dato' Seri Mohd Khairul Adib bin Abd Rahman	Executive Director	484,199.41	-	-	-	-	-	484,199.41	-	-	-	-	-	-	484,199.41
7	Datuk Zainal Abidin bin Abu Hassan	Independent Director	40,611.29	-	-	-	-	-	40,611.29	-	-	-	-	-	-	40,611.29
8	Dato' Che Nazli binti Jaapar	Independent Director	45,010.00	-	-	-	-	-	45,010.00	-	-	-	-	-	-	45,010.00
9	Azrul bin Yahaya	Non-Executive Non-Independent Director	12,400.00	-	-	-	-	-	12,400.00	-	-	-	-	-	-	12,400.00
10	Michelle Yong Voon Sze	Independent Director	34,930.00	-	-	-	-	-	34,930.00	-	-	-	-	-	-	34,930.00
11	Dato' Ibrahim bin Abdullah	Independent Director	45,977.42	-	-	-	-	-	45,977.42	-	-	-	-	-	-	45,977.42

12	Dato' Sri Mohd Sopiyan bin Mohd Rashdi	Independent Director	5,520.65	-	-	-	-	-	5,520.65	-	-	-	-	-	-	5,520.65
13	Badrul Hisham bin Abdul Aziz	Independent Director	27,809.68	-	-	-	-	-	27,809.68	-	-	-	-	-	-	27,809.68
14	Mohamed Fairuz bin Mohamed Fauzy	Independent Director	29,812.20	-	-	-	-	-	29,812.20	-	-	-	-	-	-	29,812.20
15	Aswath a/l Ramakrishnan	Independent Director	24,204.14	-	-	-	-	-	24,204.14	-	-	-	-	-	-	24,204.14
16	Mohd Zafil bin Ibrahim	Non-Executive Non-Independent Director	26,104.84	-	-	-	-	-	26,104.84	-	-	-	-	-	-	26,104.84
17	Syed Farid bin Syed Ahmad Al-Attas	Non-Executive Non-Independent Director	26,104.84	-	-	-	-	-	26,104.84	-	-	-	-	-	-	26,104.84
18	Kunal Tayal	Non-Executive Non-Independent Director	20,179.57	-	-	-	-	-	20,179.57	-	-	-	-	-	-	20,179.57

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

Practice 8.2
The board discloses on a named basis the top five senior management's remuneration component including salary, bonus, benefits in-kind and other emoluments in bands of RM50,000.

Application :	Departure	
Explanation on application of the practice :		
Explanation for departure :	The Company has disclosed the top 6 Key Senior Management's remuneration component in bands of RM50,000 but not on named basis due to confidentiality and sensitivity of each remuneration package and to avoid negative implications such as invasion of privacy of the senior management. The Board will continuously review the requirement and the appropriateness of such disclosure where necessary.	
	The remuneration of the 6 Key Senior Management of the Company for the financial year ended 31 March 2026 in the bands of RM50,000 are as follows:- **Range Remuneration per annum** — **Number of Key Senior Management** RM350,001– RM400,000 — 1 RM400,001– RM450,000 — 1 RM450,001 – RM500,000 — 4 **Total** — **6**	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe :	Choose an item.	

No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
2	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
3	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
4	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
5	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.

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

Practice 8.3 - Step Up
Companies are encouraged to fully disclose the detailed remuneration of each member of senior management on a named basis.

Application :	Not Adopted
Explanation on adoption of the practice :	

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

Intended Outcome
There is an effective and independent Audit Committee.

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

Practice 9.1
The Chairman of the Audit Committee is not the Chairman of the board.

Application	:	Applied	
Explanation on application of the practice	:	The Chairman of the ARMC and the Chairman of the Board are held by 2 distinct individuals which allows the Board to objectively review the ARMC's findings and recommendations. The ARMC is led by Ms Michelle Yong Voon Sze who is an Independent Non-Executive Director whilst the Executive Chairman of the Board is Dato' Haji Ishak bin Ismail. The Executive Chairman of the Board is not an ARMC member.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

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

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

Application :	Applied	
Explanation on application of the practice :	The requirement of a former key audit partner to observe a cooling-off period of at least 3 years before being appointed as a member of the ARMC had been included in the Term of Reference of the ARMC. At the present, none of the ARMC members were former key audit partners. In March 2026, the Terms of Reference of the ARMC was revised and approved by the Board and it is published on the Company's website at www.nexg.com.my.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
There is an effective and independent Audit Committee.

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

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

Application	:	Applied
Explanation on application of the practice	:	The ARMC has established the External Auditors Assessment Policy to assess the suitability, objectivity and independence of the external auditor. The Board through the ARMC, maintains an appropriate, formal and transparent relationships with both Internal and External Auditors. The ARMC conducted an annual assessment of the suitability and independence of the External Auditors, Messrs. PKF PLT in respect of the financial year under review. The ARMC was satisfied with the performance and independence of the External Auditors as well as the fulfillment of criteria based on several factors, which includes, inter-alia, the quality processes/performance based on international auditing standards or practices, adequacy of the firm's expertise and its resources to carry out the audit work, as set out in the External Auditors Assessment Policy. In February 2026, ARMC had a private meeting with the External Auditors without the presence of the Executive Board Members and Management to discuss on audit and other related matters of the Group. The External Auditors confirmed their independence on an annual basis through their audit engagement in accordance with their firm's requirements and with the provisions of the By-Laws on Professional Independence of the Malaysian Institute of Accountants. Based on the outcome of the annual assessment of External Auditors and the ARMC's recommendation, the Board is in a position to recommend for the shareholders' approval, the re-appointment of Messrs. PKF PLT as auditors of the Company at the forthcoming Eighteenth AGM.
Explanation for departure	:	

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

Intended Outcome
There is an effective and independent Audit Committee.

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

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

Application	:	Adopted
Explanation on adoption of the practice	:	The ARMC consists of three (3) members, all of whom are Independent Non-Executive Directors. On 13 March 2026, Ms Michelle Yong Voon Sze was appointed as the Chairperson of the ARMC, while Dato' Ts. Dr. Haji Amirudin bin Abdul Wahab and Dato' Dr. Anas bin Alam Faizli were appointed as members of the ARMC. As at the date of this Report, the composition of the ARMC is as follows:- <u>Chairperson</u> Ms Michelle Yong Voon Sze (Independent Non-Executive Director) <u>Members</u> Dato' Ts. Dr. Haji Amirudin bin Abdul Wahab (Independent Non-Executive Director) Dato' Dr. Anas bin Alam Faizli (Independent Non-Executive Director) The profile of the ARMC members is available in the Annual Report 2026 of the Company.

Intended Outcome
There is an effective and independent Audit Committee.

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

Practice 9.5
Collectively, the Audit Committee should possess a wide range of necessary skills to discharge its duties. All members should be financially literate, competent and are able to understand matters under the purview of the Audit Committee including the financial reporting process.

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

Application	:	Applied
Explanation on application of the practice	:	The members of ARMC collectively are financially literate and able to understand matters under the purview of the ARMC which includes the financial reporting process. The ARMC assists the Board in its oversight over management in the implementation and monitoring of financial reporting, risk management and internal control systems. During the year under review, the ARMC members had been briefed on matters pertaining to the regulatory/statutory requirements issued by regulatory authorities as part of the discussion and self-awareness during the quarterly ARMC meetings. In addition, to keep abreast of the relevant developments in accounting and auditing standards, the ARMC is regularly briefed by the External Auditors on key changes in accounting standards, practices and rules. In May 2026, the NRC evaluated the performance of the ARMC members to determine whether they have carried out their duties in accordance with the TOR of ARMC. The ARMC members were appointed on 13 March 2026, with such short tenure, they may not have had sufficient time to fully understand the Company's culture, strategic risks, or to establish effective working relationships with other members, potentially limiting the depth of their input during evaluations. Nevertheless, the results are considered fair and reflective of the current composition of the ARMC, and provide positive feedback to support its continuous improvement, effectiveness and governance practices.

	In view of all the ARMC members were appointed on 13 March 2026, the Company will source and organise the relevant accounting and auditing training(s) for them to attend. The qualifications and experience of the ARMC members are disclosed in the Profile of Directors in the 2026 Annual Report.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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

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

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

Application	:	Applied	
Explanation on application of the practice	:	The Board is supported by the ARMC in overseeing risk management and internal control policies and procedures in order to manage the overall risk exposure of the Group. The Management has in place the necessary framework, whilst the outsourced Internal Auditor provides the necessary assurance on the adequacy and effectiveness of the framework. The Statement on Risk Management and Internal Control set out in the 2026 Annual Report outlines the main features of the Group's risk management and internal control system for the financial year ended 31 March 2026.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

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

Application :	Applied	
Explanation on application of the practice :	The risk management and internal control framework and policies are overseen by the ARMC. The Company has appointed Morison LC Advisory Sdn Bhd ("Morison) as its outsourced internal audit service provider. Morison reports directly to the ARMC on the adequacy and effectiveness of the internal control framework. The key features of the Group's risk management and internal control framework, and the adequacy and effectiveness of the framework are set out in the Statement on Risk Management and Internal Control of the 2026 Annual Report which was reviewed by the External Auditors, ARMC and the Board.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

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

Practice 10.3 - 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 ARMC oversees the Group's risk management framework and policies in compliance with all applicable laws, rules, regulations, directives and guidelines in order to manage the overall risk exposure and threats of the Group. The ARMC comprises of all Independent Directors and the authority, duties and responsibilities of the ARMC are set out in its Terms of Reference which is published on the Company's website at www.nexg.com.my.

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 Company's Internal Audit ("IA") function is independent from the operations of the respective operating units. The internal audit function is outsourced to Morison. The IA function reports functionally to the ARMC. The ARMC oversees the appointment, performance evaluation, remuneration and, where applicable, termination of the outsourced internal audit service provider. The IA function provides independent and objective assurance and advisory services to assist the ARMC in discharging its oversight responsibilities. Its primary objective is to evaluate and enhance the effectiveness of the Group's governance, risk management and internal control processes. In carrying out its responsibilities, the IA function has unrestricted access to the Group's records, personnel, properties and relevant information, including direct access to the ARMC, to enable it to perform its duties effectively. The IA function adopts a risk-based approach in developing the annual internal audit plan based on the Group's risk profile. The annual audit plan and scope of work are reviewed and approved by the ARMC. Internal audit reports, incorporating audit findings, recommendations and management's action plans, are presented to the ARMC on a regular basis for deliberation and monitoring. The ARMC also conducts an annual assessment of the adequacy, effectiveness, independence and resources of the IA function to ensure that it continues to fulfil its responsibilities effectively. During the financial year, the IA function carried out its work in accordance with the Global Internal Audit Standards issued by the Institute of Internal Auditors, including reviews of operational activities and internal controls covering key risk areas identified under the approved audit plan. Management has undertaken the necessary corrective actions to address the audit findings and recommendations raised. The detailed activities performed by Morison are set out in the ARMC Report of the 2026 Annual Report.
Explanation for departure	:	

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

Intended Outcome

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

Practice 11.2

The board should disclose–

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

Application	:	Applied	
Explanation on application of the practice	:	The Company has appointed Morison as its outsourced internal audit service provider. The internal audit engagement is led by Ms Yvonne Ching, a Chief Internal Auditor with more than 10 years of experience in internal audit and risk advisory across various industries, including public listed companies. Ms Yvonne Ching is a Chartered Accountant registered with the Malaysian Institute of Accountants ("MIA") and an Associate of the Institute of Internal Auditors Malaysia ("IIAM"). The engagement is supported by a team of experienced consultants to effectively discharge the internal audit function. All internal audit personnel are free from any relationship or conflicts of interest that may impact their objectivity and independence. The internal audit function conduct auditing in a manner that meet the requirements of the International Professional Practices Framework adopted by IIAM.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

Practice 12.1
The board ensures there is effective, transparent and regular communication with its stakeholders.

Application	:	Applied
Explanation on application of the practice	:	The Board believes a consistent and meaningful communication with the shareholders/stakeholders through various platform will keep the investment community abreast of the Company's strategic progress, financial performance, latest interest and business engagements considered mutually beneficial to all parties. One of the platforms used for communication with the Company's stakeholders is announcements released through Bursa LINK which can be accessed via the Company's and Bursa Malaysia Securities Berhad's websites. The Board has put in place the corporate information of the Company and is accessible to the shareholders and investors at the Company's website at www.nexg.com.my. The Investor Relations section which provides all the relevant information on the Company's shares, financial information, announcements made by the Company to Bursa Malaysia Securities Berhad, latest media news on the Company as well as the Directors' and Key Senior Management profile, Board Charter, Terms of Reference of the Board Committees, Corporate Disclosure Policy and Procedures, Code of Conduct and Ethics for Directors, Whistleblowing System Policy in both Bahasa Malaysia and English versions, Shareholders Communication Policy, Gender Diversity Policy, External Auditors Assessment Policy, Anti-Bribery and Anti-Corruption Policy in both Bahasa Malaysia and English versions, Corporate Governance Report, Remuneration Framework, Directors' Fit and Proper Policy, Sustainability Policy and Code of Business Ethics for vendors. The Company has continuously leveraged on information technology for broader and effective dissemination of information to the shareholders and investors. The contact details of the Investor Relations can be found at the Company's website.

	The Company also embraces the social media, apart from the Company's website as crucial communication channel with the shareholders/stakeholders of the Company as these channels allow an immediate and easy access of any information as well as providing a supportive platform to receive responses, if any from interested party.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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

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

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

<table>
<tr><td>Application :</td><td colspan="2">Not applicable – Not a Large Company</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></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 colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></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">The notice of Seventeenth Annual General Meeting ("AGM") of the Company was issued on 30 July 2025 for the AGM held on 24 September 2025, giving shareholders more than 28 clear days' notice prior to the AGM date.

The Notice of AGM which sets out the businesses to be transacted at the AGM, was also published in a major local newspaper. The notes to the Notice of AGM also provide detailed explanation for each resolution proposed to enable shareholders to make informed decisions in exercising their voting rights.

For the Eighteenth AGM of the Company to be held in year 2026, the Company will also give at least 28 days' notice to the shareholders prior to the AGM. In view of that, the shareholders will have sufficient time to review the proposed resolutions tabled at the AGM, and to make necessary inquires where necessary in the decision makings process.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2"></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"></td></tr>
<tr><td>Timeframe</td><td>:</td><td></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.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">Except for Dato’ Che Nazli binti Jaapar who was absent from the Seventeenth AGM held on 24 September 2025, all Board members, including the Chairs of ARMC and NRC were physically present at the Seventeenth AGM venue together with the senior management for the general meetings to provide meaningful responses to questions, allowing for more comprehensive communication between the Board and shareholders.

The shareholders present at the Seventeenth AGM were invited to ask questions regarding the proposed resolutions at the AGM as well as matters relating to the Group’s businesses before putting them to vote by poll.

The Company’s responses to questions submitted by the Minority Shareholders Watch Group were shared with the shareholders during the AGM.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></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 colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></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 13.3

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 :	Applied	
Explanation on application of the practice :	The Seventeenth AGM of the Company was held physically at Lobby, Prima 10, Prima Avenue II, Block 3544, Persiaran APEC, 63000 Cyberjaya, Selangor on 24 September 2025. The Board is committed to ensuring proper and adequate protection of personal data of all its shareholders within its control in compliance with the Personal Data Protection Act, 2010. The Company has undertaken all the necessary steps to ensure good cyber hygiene practices are in place including data privacy and security to prevent cyber threats and risk. At the Seventeenth AGM, Symphony Corporate Services Sdn Bhd was appointed as the Poll Administrator to undertake the EMS e-polling process and Propoll Solutions Sdn Bhd was appointed as the Independent Scrutineers to verify and confirm the poll results.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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

Practice 13.4
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 :	The Chairman ensures that general meetings serve as part of the Company's commitment for continuous and meaningful engagement between the Board, key senior management and shareholders. During the Seventeenth AGM, the Chairman provided sufficient opportunities to shareholders to ask questions relating to the affairs of the Company during the Questions and Answers session in order to maximise shareholders participation. The Directors and key Senior Management answered the relevant questions received. The Company's corporate website provides additional channels for stakeholders to provide feedback, raise inquiries, recommendations, complaints and indirectly engage with the Company.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
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.

<table>
<tr><td colspan="3">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.</td></tr>
<tr><td>Application :</td><td colspan="2">Not applicable – only physical general meetings were conducted in the financial year</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></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 colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></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 13.6
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 Seventeenth AGM (including all the questions raised at the AGM and the answers thereto) is available on the Company's website at www.nexg.com.my no later than 30 business days after the AGM. The minutes serve as a valuable medium of communication for stakeholders, providing a comprehensive understanding of the matters as discussed and actions taken at the Seventeenth AGM.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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.

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