CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	5351
COMPANY NAME	**:**	Empire Premium Food Berhad
FINANCIAL YEAR	**:**	March 31, 2026

OUTLINE:

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

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

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

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

Intended Outcome

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

Practice 1.1

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

Application	:	Applied
Explanation on application of the practice	:	The Board of Directors ("**Board**") of Empire Premium Food Berhad ("**Empire**" or "**the Company**") is collectively responsible for providing strategic leadership, effective oversight and sound governance of the Company and its subsidiary (collectively referred to as the "**Group**"). In discharging this responsibility, the Board aims to safeguard the long-term sustainability of the Group and enhance stakeholder value through prudent decision-making and effective stewardship. The Board is committed to maintaining high standards of corporate governance and ethical conduct. Directors are expected to exercise sound stewardship, act with professionalism, and uphold the Group's core values at all times, while observing their fiduciary duties and responsibilities. To support the effective execution of its responsibilities, the Board is guided by the Board Charter, which outlines, among others, the functions and responsibilities of the Board, matters reserved for the Board's approval and authority delegated to the Chief Executive Officer ("**CEO**")/ Executive Director ("**ED**") and Management. To support the efficient discharge of its duties, the Board has established the following Board Committees and delegated specific responsibilities to them under their respective Terms of Reference ("**TOR**"): • Audit and Risk Management Committee ("**ARMC**"); and • Nomination and Remuneration Committee ("**NRC**"). While certain responsibilities have been delegated to these Committees, the Board retains overall accountability for all decisions and matters considered by them. The Chairperson of each Committee provides regular updates to the Board on significant issues, recommendations, and deliberations arising from committee meetings.

	Among its principal responsibilities, the Board sets the Group's strategic direction and objectives, oversees business performance and sustainability initiatives, approves significant investments and corporate proposals, and ensures the implementation of effective succession planning. The Board also monitors the adequacy and effectiveness of the Group's risk management and internal control systems, promotes sound corporate governance practices, and oversees compliance with applicable laws and regulations. In addition, the Board is responsible for ensuring the integrity and reliability of the Group's financial reporting through the consistent application of appropriate accounting policies and sound professional judgment. The Board has adopted a Code of Ethics and Conduct to provide guidance to Directors and employees of the Group in carrying out their with integrity, accountability, and professionalism. The Code of Ethics and Conduct is accessible on the Company's website at https://www.empirepremiumfood.com.
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 Chairperson of the Board, Puan Rohaiza binti Mohamed Basir, an Independent Non-Executive Director, provides effective leadership to the Board and is responsible for promoting high standards of corporate governance, ensuring Board effectiveness, and fostering a culture of integrity, accountability, and transparency throughout the Group. The roles and responsibilities of the Chairperson of the Board are clearly defined in the Board Charter, which is available on the Company's website at https://www.empirepremiumfood.com. In leading the Board, the Chairperson ensures that Board meetings are conducted in an open and constructive manner, facilitating meaningful deliberations and encouraging active participation from all Directors. The Chairperson also promotes balanced and informed decision-making by ensuring that strategic, operational, and governance matters are thoroughly deliberated before decisions are made. In addition, the Chairperson plays a key role in maintaining effective communication between the Board, Management, and stakeholders, while ensuring that the Board discharges its responsibilities effectively and in the best interests of the Group.	
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.

Application :	Applied	
Explanation on application of the practice :	The positions of the Chairperson and the CEO are held by separate individuals, reflecting the Company's commitment to maintaining an appropriate balance of authority, accountability and independent oversight. The Chairperson of the Board is Puan Rohaiza binti Mohamed Basir, an Independent Non-Executive Chairperson, while Ms. Lim Xui Jhi serves as the CEO of the Company. The distinct roles and responsibilities of the Chairperson and the CEO are clearly defined in the Board Charter, ensuring a clear division of responsibilities between the leadership of the Board and the executive management of the Group. This separation supports effective governance, enhances accountability, and facilitates objective decision-making. The Chairperson is responsible for providing leadership to the Board, ensuring its effectiveness in discharging its oversight responsibilities, and promoting high standards of corporate governance. The Chairperson also facilitates constructive engagement among Directors and ensures that Board deliberations are conducted in a balanced and effective manner. The CEO, on the other hand, is responsible for the overall management of the Group's business and operations, including the implementation of strategic plans, policies, and decisions approved by the Board. Supported by the Management team, the CEO is accountable for driving the Group's operational performance and ensuring that the Group's objectives are achieved in a sustainable and effective manner.	
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 1.4
The Chairman of the board should not be a member of the Audit Committee, Nomination Committee or Remuneration Committee

Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.			
Application	:	Applied	
Explanation on application of the practice	:	The Chairperson of the Board, Puan Rohaiza binti Mohamed Basir, does not serve as a member of the ARMC and NRC of the Company. As such, the Chairperson does not participate in the deliberation or decision-making process of these Board Committees. This practice is in line with the principles of good corporate governance and supports the maintenance of an appropriate system of checks and balances within the Company. By remaining independent of the Board Committees, the Chairperson is able to provide objective oversight of matters and recommendations escalated by the Committees to the Board, while preserving the independence and integrity of the Committees' functions.	
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 1.5
The board is supported by a suitably qualified and competent Company Secretary to provide sound governance advice, ensure adherence to rules and procedures, and advocate adoption of corporate governance best practices.

Application	:	Applied
Explanation on application of the practice	:	The Group is currently outsourcing the corporate secretarial function to Cospec Management Services Sdn. Bhd. The Board is supported by two (2) Company Secretaries who are experienced and qualified to act as Company Secretaries under Section 235(2) of the Companies Act 2016 ("**Act**") and are registered holders of the Practicing Certificate issued by the Companies Commission of Malaysia. The Board recognises the important role of the Company Secretaries and is committed to ensuring that they are able to effectively discharge the responsibilities entrusted to them. The Company Secretaries play an important role in facilitating the overall compliance with the Act, Main Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**"), Malaysian Code on Corporate Governance ("**MCCG**") and other relevant laws and regulations. The Company Secretaries also assist the Board and Board Committees to function effectively and in accordance with their TOR and best practices and ensure adherence to the existing Board policies and procedures. In order to discharge the roles effectively, the Company Secretaries have been continuously attending the necessary training programmes, conferences or seminars organised by relevant authorities and/or professional bodies to keep themselves abreast with the latest developments in the corporate governance realm and changes in regulatory requirements that are relevant to their profession and enable them to provide the necessary advisory role to the Board. The Board has direct access to the professional advice and support of the Company Secretaries and their team in the performance of its duties and responsibilities. During the financial year under review, the Board and Board Committees' meetings were properly convened, and accurate and proper records of the proceedings and resolutions passed were taken and maintained in the statutory records 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

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

Practice 1.6

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

Application	:	Applied
Explanation on application of the practice	:	To facilitate effective planning and participation by Directors, the Company Secretaries prepare an annual meeting calendar before the commencement of each financial year. This calendar sets out the scheduled dates for Board and Board Committee meetings, as well as the annual general meeting ("**AGM**"), as well as the identifies closed periods for trading in the Company's securities by Directors and principal officers, aligned with the release of the Group's quarterly results. Directors are provided with notices of meetings and comprehensive meeting materials at least five (5) business days in advance of each meeting. This enables sufficient time for Directors to review the information, seek clarification where necessary, and make informed decisions on matters requiring their consideration. The deliberations and decisions of the Board or Board Committees meetings are duly recorded in the minutes of meetings, including whether any Director abstains from voting or deliberating on a particular matter. Draft minutes of meetings are circulated for the Board or Board Committees in a timely manner for review before being confirmed and adopted at subsequent meetings. The Company Secretaries also ensure that deliberations at meetings are properly documented. Records of meeting proceedings, resolutions, and other statutory documents are securely maintained at the registered office of the Company in accordance with applicable regulatory requirements. For matters requiring urgent attention between scheduled meetings, the relevant Board papers and Directors' Written Resolutions are circulated to the Board for consideration and approval. Any resolutions passed by way of written resolution are subsequently tabled at the next Board meeting for notation and inclusion in the Board's records.
Explanation for departure	:	

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</table>

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 has adopted a Board Charter, which was formalised and implemented on 26 August 2025, to serve as a primary governance document guiding the Board in the discharge of its duties and responsibilities. The Board Charter sets out the governance framework of the Company, including the composition and balance of the Board, the roles and responsibilities of the Board, operations, and processes of the Board, along with internal processes and principles governing its functions. In addition, the Board Charter serves as an important reference and induction document for newly appointed Directors, enabling them to gain a comprehensive understanding of the Board's governance structure, functions, and expectations. The Board Charter is published on the Company's corporate website at https://www.empirepremiumfood.com.	
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 recognises the importance of promoting ethical conduct, integrity, accountability, and professionalism throughout the Group. To support this commitment, the Board adopted a Code of Ethics and Conduct ("**Code**") on 22 September 2025, which sets out the principles, standards, and expectations governing the conduct of Directors and employees in the performance of their duties and responsibilities. The Code provides guidance on key areas including conflicts of interest, anti-bribery and anti-corruption, insider trading, protection of confidential information, compliance with applicable laws and regulations, responsible use of Company resources, and the reporting of misconduct through established whistleblowing channels. Directors and employees are expected to uphold the principles set out in the Code and to conduct themselves in a manner that protects and enhances the reputation and interests of the Group. The Code is subject to periodic review by the Board to ensure its continued relevance and alignment with applicable laws, regulatory requirements, and evolving corporate governance best practices. The Code of Ethics and Conduct is available on the Company's website at https://www.empirepremiumfood.com.
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 Board recognises whistleblowing as an important mechanism for promoting ethical conduct and facilitating the reporting of actual or suspected misconduct, unethical behaviour, corruption, or violations of laws and regulations within the Group. In line with this, the Board adopted a Whistleblowing Policy on 22 September 2025 to provide a defined avenue and accessible reporting channels for all employees of the Group to raise concerns or disclose any improper conduct within the Group which is available on the Company's corporate website at https://www.empirepremiumfood.com. The Board will review and update the Whistleblowing Policy at least once every three (3) years to ensure its effectiveness and consistency with the governing legislation, the Board's objectives, responsibilities and standards of corporate governance and regulatory requirements.	
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 recognises that sustainability is integral to the Group's long-term value creation and is committed to integrating environmental, social and governance ("ESG") considerations into the Group's business strategies, operations and decision-making processes. The Board, together with Management, is responsible for the governance of sustainability within the Group, including setting and overseeing the Group's sustainability strategies, priorities and targets. In discharging its responsibilities, the Board takes sustainability considerations into account when reviewing the Group's strategic direction, business plans, major operational decisions, risk management framework and internal control systems. Management is responsible for implementing the Group's sustainability strategies and initiatives, identifying and managing material sustainability risks and opportunities, integrating sustainability considerations into the Group's day-to-day operations, and reporting sustainability-related matters to the Board. The ARMC assists the Board in overseeing sustainability matters by reviewing the development and implementation of the Group's sustainability strategy, framework, initiatives, policies and practices, and assisting the Board in overseeing the sustainability disclosures in the Annual Report. These responsibilities are set out in the ARMC's Terms of Reference.
Explanation for departure	:	

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</table>

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 recognises the importance of maintaining effective and transparent communication with the Group's stakeholders on sustainability matters. The Board ensures that the Group's sustainability strategies, priorities and targets, where established, together with updates on the Group's sustainability initiatives and progress, are communicated to internal and external stakeholders through appropriate channels, including the Annual Report. The Group maintains ongoing engagement with its stakeholders to better understand their expectations, interests and concerns. Feedback obtained from stakeholders is considered in the Board's deliberations and supports the continuous enhancement of the Group's sustainability approach and decision-making process. Information on the stakeholder' engagement are available in the Sustainability Statement of the Annual Report 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
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 recognises the importance of continuous professional development in enabling Directors to effectively discharge their responsibilities and remain abreast of emerging business, regulatory, governance, and sustainability developments including climate change, sustainable finance and the transition towards a sustainable business model. Continuous learning in these areas is regarded as an ongoing journey for the Board. The key training programmes attended by each Director during the financial year ended 31 March 2026 ("**FYE 2026**") are set out in the Corporate Governance Overview Statement of Annual Report 2026. The Company Secretaries regularly update the Board on the changes in the Listing Requirements and/or other regulatory requirements upon receiving the circulars from Bursa Securities and/or other regulators, which are relevant to the Company and provide advice on corporate disclosures and compliance 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 Board recognises the importance of sustainability in creating long-term value and safeguarding the Group's resilience. The Board and Management work closely to identify, assess, and manage the Group's material sustainability matters, including the associated risks and opportunities that may impact its business operations and long-term performance. The Board's effectiveness in overseeing the Group's strategic and business plans, including matters relating to sustainability, was assessed as part of the annual Board Effectiveness Evaluation for the FYE 2026. Together, the Board and Management address the Company's material matters, as well as the corresponding risks and opportunities, and put in place appropriate mitigation measures to support sustainable performance and safeguard shareholders' returns.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

Note: The explanation on adoption of this practice should include a brief description of the responsibilities of the designated person and actions or measures undertaken pursuant to the role in the financial year.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	

Intended Outcome

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

Practice 5.1

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

Application	:	Applied
Explanation on application of the practice	:	The NRC is responsible for overseeing the composition of the Board to ensure it remains appropriately balanced in terms of skills, experience, diversity, independence, and the mix of Executive and Independent Non-Executive Directors. The NRC undertakes periodic reviews of the Board's composition to ensure that it continues to meet the evolving needs of the Company and supports effective Board refreshment where necessary. The NRC also conducts an annual assessment of the effectiveness of the Board, Board Committees, and individual Directors. The assessment evaluates, among others, each Director's contribution, performance, commitment, and ability to discharge his or her duties effectively and in the best interests of the Company. The tenure of each Director is reviewed by the NRC as part of its annual evaluation process. The Board is mindful that the tenure of an Independent Director shall not exceed a cumulative term of nine (9) years as recommended by the MCCG. Where the Board intends to retain an Independent Director beyond this period, it will provide the necessary justification and seek shareholders' approval through a two-tier voting process at a general meeting. During the FYE 2026, none of the Directors has served the Board for a cumulative term of more than nine (9) years. The re-election of retiring Directors at the annual general meeting is subject to a satisfactory evaluation of their performance, contribution, commitment, and ability to act in the best interests of the Company. In assessing a Director's suitability for re-election, the NRC takes into consideration the results of the annual performance evaluation, as well as the Director's competencies, character, experience, and overall effectiveness in discharging his or her responsibilities on the Board. In addition, the Directors' Fit and Proper Policy, adopted on 22 September 2025, provides a framework to guide the appointment, assessment and re-election of Directors. This policy is available on the Company's website at https://www.empirepremiumfood.com.

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</table>

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.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The current Board consist of six (6) members, comprising two (2) Executive Directors and four (4) Independent Non-Executive Directors, as set out in the table below:-

<table>
<tr><th>Name</th><th>Designation</th></tr>
<tr><td>Rohaiza Binti Mohamed Basir</td><td>Independent Non-Executive Chairperson</td></tr>
<tr><td>Lim Xui Jhi</td><td>Non-Independent Executive Director and CEO</td></tr>
<tr><td>Tan Sin Guan</td><td>Non-Independent Executive Director and Chief Operating Officer</td></tr>
<tr><td>Syed Razif Al-Idid B. Syed Sidi Al-Idid</td><td>Independent Non-Executive Director</td></tr>
<tr><td>Datuk Khairul Idham Bin Ismail</td><td>Independent Non-Executive Director</td></tr>
<tr><td>Elaine Law Soh Ying</td><td>Independent Non-Executive Director</td></tr>
</table>

The current composition of the Board complies with Paragraph 15.02 of the Listing Requirements of Bursa Securities and Practice 5.2 of the MCCG, whereby a majority of the Board comprises Independent Directors. All the Independent Directors are satisfied with the independence test under the Listing Requirements of Bursa Securities.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
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</table>

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 :	There are no Independent Non-Executive Directors who have served on the Board of the Company for a cumulative term exceeding nine (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	:	The Board recognises that diversity of perspectives, skills, experience, age, gender, and cultural background contributes to effective decision-making and enhances the overall effectiveness of the Board and senior management team. In considering any appointment, the Board takes into account a range of factors, including, among others, gender, age, cultural and educational background, ethnicity, professional experience, skills, and knowledge, with the aim of maintaining a diverse Board and senior management team. Such diversity is viewed as an important factor in supporting the Group's growth and strengthening good governance practices. To ensure consistency and objectivity in the selection process, the Board has adopted a Directors' Fit and Proper Policy, which sets out the criteria for assessing the suitability, integrity, competence, and commitment of candidates seeking appointment or re-election as Directors. The Policy is available on the Company's website at https://www.empirepremiumfood.com. The Board has also established a formal Nomination and Appointment of New Directors Process and Procedures, which guides the nomination and appointment of new Directors. This provides a clear framework for the NRC and the Board in discharging their responsibilities in terms of the nomination and appointment of new Directors of the Group.
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	:	Applied
Explanation on application of the practice	:	The appointment of a new Director is subject to a thorough assessment by the NRC and its recommendation to the Board, with the final decision resting with the Board. The existing Board members were identified and evaluated by the Principal Adviser from various independent sources in connection with the Company's listing on the Main Market of Bursa Securities ("Listing"). In sourcing potential candidates, the NRC is open to recommendations from a wide range of external sources, such as industry acquaintances, contacts in related industries, consultants, and other relevant networks, in addition to recommendations from existing Board members, Management, or major shareholders. This enables the NRC to tap into a broad and diverse pool of candidates. Shortlisted candidates are required to provide their curriculum vitae detailing their academic and professional qualifications, work experience, employment history, and experience as directors of listed companies, where applicable. The NRC conducts an annual review of the mix of skills, experience, and other qualities, including core competencies, required of the Board, and also evaluates the effectiveness of the Board as a whole. In doing so, the NRC takes into consideration succession planning, boardroom diversity, and gender diversity to ensure that the Board remains effective in discharging its responsibilities. The policies and procedures relating to the recruitment and appointment of new Directors are governed by the TOR of the NRC and the Company's Directors' Fit and Proper Policy.
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 5.7
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.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The NRC undertakes an annual assessment of the performance and effectiveness of Directors who are due for re-election at the Annual General Meeting (“AGM”), including an assessment of the independence of the Independent Non-Executive Directors. Based on the outcome of the assessment conducted for the FYE 2026s, the NRC recommended the retiring Directors to the Board for re-election.

To enable shareholders to make informed decisions, relevant information on the Directors seeking re-election, including their profiles, directorships, interests in the Company and any other information required under the Listing Requirements of Bursa Securities, is disclosed in the Notice of the 2nd AGM.

Having reviewed the recommendations of the NRC, the Board supports the re-election of the retiring Directors and is satisfied that they continue to contribute effectively to the Board and act in the best interests of the Company.</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
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 is chaired by Datuk Khairul Idham Bin Ismail, an Independent Non-Executive Director of the Company. The profile of the Chairperson of the NRC is disclosed in the Annual Report 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
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

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

Application	:	Applied	
Explanation on application of the practice	:	The Board comprises six (6) Directors, including three (3) women Directors, representing 50% women representation at Board level.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 5.10
The board discloses in its annual report the company's policy on gender diversity for the board and senior management.

Application	:	Applied	
Explanation on application of the practice	:	The Board recognises the importance of gender diversity in promoting balanced perspectives, effective decision-making, and strong corporate governance. To formalise its commitment in this area, the Board adopted a Gender Diversity Policy on 22 September 2025, which provides a framework for promoting gender diversity at both the Board and Senior Management levels. The Company is committed to fostering an inclusive workplace and supporting the participation and advancement of women in leadership positions. In considering appointments to the Board and Senior Management, due regard is given to diversity alongside merit, qualifications, experience, competencies, and the needs of the Group. While the Company supports greater gender diversity, it has not established a specific target for female representation. The Board believes that appointments should continue to be made based on merit and the ability of candidates to contribute effectively to the long-term success of the Group.	
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="2">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>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>The NRC is responsible for overseeing the annual assessment of the effectiveness of the Board, Board Committees, and individual Directors. The assessment also includes a review of the independence of the Independent Non-Executive Directors and the performance of the CEO/Executive Directors.

The annual evaluation is conducted through a formal internal process, whereby Directors complete self-assessment questionnaires covering various aspects of Board and individual performance. The results are reviewed by the NRC, which subsequently reports its findings and recommendations to the Board for consideration.

The annual assessment criteria of the Board and Board Committees and individual Directors were updated to stay aligned with the MCCG practices. The areas covered in the aforesaid annual assessment criteria are as follows:

<table><tr><th>Evaluation</th><th>Assessment Criteria</th></tr><tr><td>Board and Board Committees as a whole</td><td>Role of the Chairperson and Executive Directors
Board balance, size and composition
Board structure and procedures
Relationship of the Board to Management
Quality and supply of information to the Board/Board’s Committees
Access to information and advice
Accountability for financial reporting, internal control and sustainability risk and opportunities</td></tr></table></td></tr>
</table>

	• Relation with Auditors/Shareholders/ Investors • Use of Board Committees • Directors' training
ARMC	• Composition and quality • Oversight of the financial reporting process, including internal controls • Understanding the business, including risk and control environment • Access to information and advice • Oversight of audit functions • Compliance with corporate governance • External Auditors • Staying abreast on issues • Report and recommendations
CEO/Executive Directors	• Financial • Strategic and sustainability • Conformance and compliance • Business acumen/increasing shareholders' wealth • Succession planning • Personal input to the role
Non-Executive Directors/ Chairperson	• Attendance at Board and/or Board Committees' meetings • Adequate preparation for Board and/or Board Committees' meetings/ Key responsibilities of the Chairperson • Regular contribution to Board and/or Board Committees' meetings • Personal input to the role

Based on the annual assessment conducted for the FYE 2026, the NRC and the Board were satisfied that the Board and Board Committees had discharged their responsibilities effectively and that each Director continued to demonstrate the necessary commitment, competencies, and contribution in carrying out his or her duties.

The Board is satisfied with the current evaluation process and will continue to review and enhance the assessment framework from time to time to ensure that it remains an effective tool for promoting Board effectiveness and good corporate governance.

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 Board has established a formal and transparent Remuneration Policy, which was adopted on 22 September 2025, to provide a framework for determining the remuneration of Directors and senior management. The Policy is designed to attract, retain, and motivate individuals with the requisite skills, experience, and calibre to support the Group's long-term success, while ensuring that remuneration remains aligned with the Group's performance and strategic objectives. The Remuneration Policy is available on the Company's website at https://www.empirepremiumfood.com. The Board, assisted by the NRC, implements the policy and procedures on remuneration, which includes reviewing and recommending the remuneration packages of the Directors of the Company. The NRC is responsible for ensuring that the remuneration packages are benchmarked against relevant industry standards, having regard to the Group's performance within the industry, and are commensurate with the responsibilities and contributions expected of the Directors, while also being aligned with the Group's strategic objectives. The remuneration structure of the Executive Directors and senior management comprises fixed salaries and performance-linked components to align rewards with individual and corporate performance. Non-Executive Directors are remunerated by way of Directors' fees and other benefits approved by shareholders, reflecting their responsibilities and contributions to the Board and Board Committees. To ensure objectivity and avoid conflicts of interest, Directors abstain from all deliberations and decisions relating to their own remuneration.

<table>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
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Intended Outcome

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

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

Practice 7.2

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

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

<table>
<tr><td>Application</td><td>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>The NRC comprises exclusively Independent Non-Executive Directors, reflecting the Board's commitment to ensuring objectivity and independence in matters relating to nominations, succession planning, and remuneration.

The members of the NRC are as follows:

<table><tr><th>NRC Member</th><th>Designation</th></tr><tr><td>Datuk Khairul Idham Bin Ismail</td><td>Chairperson, Independent Non-Executive Director</td></tr><tr><td>Syed Razif Al-Idid B. Syed Sidi Al-Idid</td><td>Member, Independent Non-Executive Director</td></tr><tr><td>Elaine Low Soh Ying</td><td>Member, Independent Non-Executive Director</td></tr></table>
The TOR of NRC is accessible on the Company's website at https://www.empirepremiumfood.com.

In relation to remuneration mattes, the NRC is principally responsible for the development and review of the remuneration policy and packages of Directors, where necessary, and subsequently tables their recommendations to the Board on specific adjustments in remuneration (including fees and benefits) to commensurate the contributions of the Directors.

To ensure objectivity and avoid conflicts of interest, Directors abstain from all deliberations and decisions relating to their own remuneration.</td></tr>
<tr><td>Explanation for departure</td><td>:</td><td></td></tr>
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<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

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 of the remuneration of each individual Director, on a named basis, for the FYE 2026 is set out 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	Rohaiza Binti Mohamed Basir	Independent Director	58	3	-	-	-	-	61	58	3	-	-	-	-	61
2	Lim Xui Jhi	Executive Director	-	-	-	-	-	-	-	-	-	638	1,739	68	454	2,899
3	Tan Sin Guan	Executive Director	-	-	-	-	-	-	-	-	-	638	1,739	46	454	2,877
4	Syed Razif Al-Idid B. Syed Sidi Al-Idid	Independent Director	51	3	-	-	-	-	54	51	3	-	-	-	-	54
5	Datuk Khairul Idham Bin Ismail	Independent Director	43	3	-	-	-	-	46	43	3	-	-	-	-	46
6	Elaine Law Soh Ying	Independent Director	43	3	-	-	-	-	46	43	3	-	-	-	-	46

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	:	Due to the confidentiality and sensitivity of the remuneration packages of Senior Management as well as security concerns, the Board opts not to disclose the Senior Management's remuneration components on a named basis in the bands of RM50,000.
		The Board is of the view that the disclosure of the Senior Management's remuneration components on a named basis will not be in the best interest of the Company given that the competitive human resources environment as such disclosure may give rise to recruitment and talent retention issues. The Board is of the view that the disclosure of Senior Management's aggregated remuneration on an unnamed basis in the bands of RM50,000 is adequate, as follows:-
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.

Range of Remuneration	No. of Senior Management Officer
RM250,001 to RM300,000	1
RM1,050,051 to RM1,100,000	1

No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	0-50,000	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 Chairperson of the Board is Puan Rohaiza Binti Mohamed Basir, while the Chairperson of the ARMC is Encik Syed Razif Al-Idid B. Syed Sidi Al-Idid. This separation of role is intended to preserve the objectivity and independence of the Board's review of the ARMC's findings and recommendations.	
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 Board recognises the importance of preserving the independence and objectivity of the external audit function. To safeguard against any actual or perceived conflicts of interest, the TOR of the ARMC incorporate a requirement that any former key audit partner of the Company's external audit firm must observe a cooling-off period of at least three (3) years before being eligible for appointment as a member of the ARMC. This is accessible on the Company's website at https://www.empirepremiumfood.com. The ARMC currently comprises three (3) Independent Non-Executive Directors, none of whom is a former key audit partner of the Company's external auditors. The Board will continue to ensure compliance with this requirement in considering any future appointments to the ARMC.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

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

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

Application	:	Applied
Explanation on application of the practice	:	The Board has adopted an External Auditors Assessment Policy on 22 September 2025 to provide a framework for the ARMC to assess the suitability, objectivity, and independence of the External Auditors. The policy is supported by an annual assessment process to facilitate a structured evaluation of the External Auditors' performance and effectiveness. In conducting the assessment, the ARMC considers various factors, including the calibre and experience of the audit firm, quality of the audit engagement team, effectiveness of communication and interaction, audit scope and quality control processes, independence and governance practices, as well as the reasonableness of the audit fees. The ARMC reviews the performance and independence of the External Auditors annually before making recommendations to the Board on their re-appointment at the AGM. To preserve auditor independence and objectivity, the External Auditors are restricted from providing services that may give rise to conflicts of interest or impair their independence. Based on the assessment conducted for the FYE 2026, the ARMC was satisfied that the External Auditors remained independent and possessed the requisite competence, expertise, and resources to effectively discharge their responsibilities and provide a high-quality audit of the Group's financial statements.
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 comprises three (3) members who are exclusively Independent Non-Executive Directors. The composition of the ARMC is as follows: i) Syed Razif Al-Idid B. Syed Sidi Al-Idid, Chairperson; ii) Datuk Khairul Idham Bin Ismail, Member; and iii) Elaine Law Soh Ying, Member.

Intended Outcome
There is an effective and independent Audit Committee.

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

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

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

Application	:	Applied
Explanation on application of the practice	:	The ARMC comprises members who collectively possess a broad range of skills, knowledge, and experience relevant to the discharge of their responsibilities. The Chairperson of ARMC, Encik Syed Razif Al-Idid B. Syed Sidi Al-Idid, is a member of the Malaysian Institute of Accountants. The Board is satisfied that all ARMC members are financially literate and possess the necessary competencies to effectively oversee the Group's financial reporting process, internal controls, risk management framework, and audit-related matters. Collectively, the ARMC members have sufficient understanding of the Group's business operations and the matters within the Committee's purview to enable them to discharge their duties effectively. To ensure that they remain abreast of emerging developments and regulatory changes, all ARMC members undertake continuous professional development programmes on an ongoing basis. These programmes cover relevant areas such as accounting and auditing standards, corporate governance, risk management, sustainability, and regulatory requirements. Details of the training programmes attended by the ARMC members during the FYE 2026 are disclosed in the Annual Report 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 10.1
The board should establish an effective risk management and internal control framework.

Application :	Applied	
Explanation on application of the practice :	The Board is ultimately responsible for maintaining a sound and effective system of risk management and internal control to safeguard the Group's assets, protect shareholders' interests, and support the achievement of the Group's business objectives. The system is designed to manage, rather than eliminate, the risk of failure in achieving the Group's objectives. To assist in discharging this responsibility, the Board has delegated the responsibility of reviewing the adequacy and effectiveness of the risk management and internal control systems to the ARMC, which reports its findings and recommendations to the Board on a regular basis. Further information on the Group's risk management framework and internal control system is set out in the Statement on Risk Management and Internal Control ("**SORMIC**") contained in the Annual Report 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 Board recognises that a sound risk management and internal control framework is essential to the achievement of the Group's strategic objectives and the protection of shareholders' interests. Accordingly, the Board has established a framework for the identification, assessment, monitoring, and management of material risks across the Group, supported by appropriate policies, procedures, and reporting mechanisms. The Group's risk management and internal control framework is supported by appropriate policies, with clearly defined lines of responsibility and accountability. Through regular reviews and reporting processes, the Board and the ARMC monitor the effectiveness of the framework and ensure that significant risks are appropriately managed. While the system of risk management and internal control is designed to provide reasonable assurance against material misstatement, loss, or failure to achieve business objectives, it cannot eliminate all risks and therefore provides reasonable, rather than absolute, assurance. Further details of the Group's risk management and internal control framework are set out in SORMIC contained in the Annual Report 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 10.3 - Step Up

The board establishes a Risk Management Committee, which comprises a majority of independent directors, to oversee the company's risk management framework and policies.

Application	:	Not Adopted
Explanation on adoption of the practice	:	

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

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

Application	:	Applied	
Explanation on application of the practice	:	The Board, through the ARMC, is committed to ensuring that the internal audit function remains effective, objective, and independent in evaluating the adequacy and effectiveness of the Group's risk management, internal control, and governance processes. In preparation for Company's Listing exercise, Sterling Business Alignment Consulting Sdn. Bhd. ("**Sterling**"), an independent professional firm, was engaged as the Internal Control Consultant to conduct review of the adequacy and sufficiency of Group's systems, procedures and internal controls. Following the Company's listing, Sterling was formally appointed as the Group's Internal Auditor and reports directly to the ARMC, thereby maintaining its independence from Management and operational activities. During the FYE 2026, the Internal Control Review conducted by Sterling in connection with the listing exercise provided the Board and the ARMC with assurance on the adequacy and effectiveness of the Group's internal control framework. No additional internal audit reviews were carried out during the FYE 2026 as the Company was listed on 17 April 2026 and Sterling was formally appointed as the Internal Auditor on 26 May 2026. The internal audit function will continue to support the ARMC in discharging its oversight responsibilities through the implementation of an internal audit plan in subsequent financial 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
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	:	In preparation for the Listing, the Company had engaged Sterling Business Alignment Consulting Sdn. Bhd. ("**Sterling**"), an independent professional firm, as its Internal Control Consultant to review the adequacy and sufficiency of systems, procedures and controls of the Group. Subsequent to the Listing, the Group continued to entrust Sterling with the internal audit function. The audit personnel from Sterling are free from any relationships or conflicts of interest, which could impair its objectivity and independence. Sterling is a corporate member of the Institute of Internal Auditors Malaysia (IIAM). The number of staff deployed for each internal audit review ranges from 2 to 3 per visit. Different lead Internal Auditors is assigned to conduct each internal audit review, depending on the scope of the review. Dr. So Hsien Ying of Sterling is the Principal Consultant responsible for the internal audit of the Group. She has more than 30 years of experience in corporate planning, business process improvement, risk management, internal audit and internal control review. She is a Doctor in Business Administration (Wales), Master in Business Administration (Finance) (Hull), BSc Economics (Hons) (London), a Certified Internal Control Professional (US), a permanent member of the Internal Control Institute (US), an associate member of IIAM and a member of the Malaysian Alliance of Corporate Directors. The Internal Auditors use the Committee of Sponsoring Organisations of the Treadway Commission (COSO) Internal Control – Integrated Framework as a basis for evaluating the effectiveness of the internal control system. The Internal Auditors also refer to the Global Internal Audit Standards

<table>
<tr><td></td><td>("GIAS") as guidance for performing and promoting a broad range of value-added internal auditing functions.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td></td></tr>
<tr><td></td></tr>
<tr><td colspan="2">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></tr>
<tr><td>Timeframe :</td><td></td></tr>
</table>

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

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

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

Application	:	Applied
Explanation on application of the practice	:	The Board is committed to maintaining effective, transparent, and timely communication with shareholders, investors, and other stakeholders to facilitate informed decision-making and promote a clear understanding of the Group's business, performance, and strategic direction. To ensure stakeholders are kept informed of material developments, the Company disseminates information through various channels, including annual reports, quarterly financial results, corporate announcements released via Bursa Securities, and general meetings of shareholders. These channels enable stakeholders to have access to timely, accurate, and relevant information concerning the Group. The Company's corporate website at https://www.empirepremiumfood.com servers an important communication platform by providing access to corporate information, financial reports, governance documents, announcements, and other relevant updates. Additionally, AGM and other general meetings provide shareholders with a valuable opportunity to engage directly with the Board and Management. During these meetings, shareholders are encouraged to raise questions, seek clarifications, and provide feedback on matters relating to the Group's operations, performance, and future prospects, thereby fostering meaningful and constructive dialogue between the Company and its stakeholders.
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.

Application :	Not applicable – Not a Large Company	
Explanation on application of the practice :		
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 13.1
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 colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The Company's forthcoming Second Annual General Meeting ("2nd AGM"), being its first AGM following the Listing, is scheduled to be held on 23 September 2026. The Notice of the 2nd AGM, together with the Annual Report 2026, will be issued to shareholders and advertised in a nationally circulated newspaper on 31 July 2026, which is at least twenty-eight (28) days before the date of the 2nd AGM.

To facilitate informed shareholder participation, the Notice of the 2nd AGM provides a detailed explanation for the resolutions proposed along with any background information and reports or recommendations that are relevant, where required and necessary. This enables shareholders to adequately consider the matters to be deliberated at the meeting and to exercise their voting rights in an informed manner.</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 13.2
All directors attend General Meetings. The Chair of the Audit, Nominating, Risk Management and other committees provide meaningful response to questions addressed to them.

Application	:	Applied	
Explanation on application of the practice	:	The Company was listed on the Main Market of Bursa Securities on 17 April 2026 and will convene its 2nd AGM as a public listed company on 23 September 2026. The Board views the AGM as an important platform for shareholder engagement and remains committed to fostering open, transparent, and meaningful communication with shareholders. All Directors are expected to attend the 2nd AGM and actively participate in discussions with shareholders. The AGM provides shareholders with the opportunity to engage directly with the Board, senior management and the External Auditors. Shareholders are encouraged to raise questions, seek clarifications, and provide feedback on the Group's business, financial performance, corporate governance practices, and future prospects. Through this engagement, the Board seeks to promote greater transparency, accountability, and mutual understanding between the Company and its shareholders.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

Practice 13.3
Listed companies should leverage technology to facilitate–
- voting including voting in absentia; and
- remote shareholders’ participation at general meetings.

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

<table>
<tr><td>Application</td><td>:</td><td colspan="2">Departure</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2">The Board will hold the forthcoming 2nd AGM physically and the venue is easily accessible, ensuring convenience for the shareholders attending the meeting.

Shareholders that are unable to attend the 2nd AGM are encouraged to appoint the Chairperson or any person(s) as their proxy(ies) to attend, participate, speak and vote at the meetings on their behalf and represent them.</td></tr>
<tr><td colspan="2">The Company will explore the use of technology to enable voting, including absentee voting and remote shareholder participation at general meetings in the future. Before implementing these measures, the Board will consider various factors and conditions: -

• Affordability of the necessary technology and infrastructure;
• Sufficient representation of shareholders residing in remote locations; and
• The age profile of the shareholders.

These considerations will ensure that any technology adoption aligns with the Company's resources and shareholder demographics.</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">Please explain the measure(s) the company has taken or intend to take to adopt the practice.</td></tr>
<tr><td>Timeframe</td><td>:</td><td>Choose an item.</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 13.4

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 :	As the Company was listed on 17 April 2026, the forthcoming 2nd AGM will be the Company's first AGM as a listed issuer on the Main Market of Bursa Securities. The Chairperson recognises the AGM as an important platform for constructive engagement between the Board, Management, and shareholders. In conducting the meeting, the Chairperson will encourage active shareholder participation and ensure that sufficient time is allocated for shareholders to raise questions and seek clarification on the resolutions proposed. The Board, senior management, Company Secretaries, and External Auditors will be present at the 2nd AGM to respond to shareholders' questions and provide meaningful and timely explanations. This facilitates informed shareholder participation and promotes open, transparent, and effective communication between the Company and its shareholders. The Company remains committed to fostering a culture of accountability and ensuring that shareholders are provided with the opportunity to engage directly with the Board and Management on matters relevant to the Group. Shareholders are also able to email any enquiries or share feedback and questions outside of the general meeting via the Company's investor relations email at ir@empirepremiumfood.com.
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 :	Departure	
Explanation on application of the practice :		
Explanation for departure :	The Company was listed on the Main Market of Bursa Securities on 17 April 2026 and its First AGM was held before its listing, i.e. on 30 September 2025. Hence, the minutes of the First AGM were not circulated to the shareholders.	
	The Board will publish the Summary of Key Matters Discussed for the forthcoming 2nd AGM on the Company's website, https://www.empirepremiumfood.com. The Board believes that the Summary of Key Matters Discussed is sufficient for shareholders' information.	
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.	

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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