CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	7209
COMPANY NAME	**:**	CHEETAH HOLDINGS BERHAD
FINANCIAL YEAR	**:**	June 30, 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") is responsible for formulating and reviewing the strategic plans and key policies of the Company and the Group's business operations whilst providing effective oversight of Management's performance, risk assessment and controls over business operations. The Board is also responsible for ensuring that the Group's internal controls, risk management processes and reporting procedures are in place. The Board delegates and confers some of its authorities and discretion on the Executive Director, and Management as well as on properly constituted Board Committees. Board Committees have been established to assist the Board in its oversight function with reference to specific responsibility areas. It should however be noted that at all times, the Board retains collective oversight over the Board Committees. The Board Committees consist of Nomination Committee ("NC"), Remuneration Committee ("RC") and Audit and Risk Management Committee ("ARMC"). These Committees have been constituted with respective terms of reference and they are actively engaged to ensure that the Group is in adherence with good corporate governance. At each Board meeting, the Chairman of the respective Board Committees report to the Board on key issues deliberated at the respective Board Committees' meetings and make recommendation to the Board for decision, where necessary. The Board Charter and terms of reference of the Board Committees are published on the Company's website.
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 Chairman of the Company, Tan Sri Acryl Sani bin Abdullah Sani, provides leadership to the Board and is responsible for ensuring its effectiveness in discharging its oversight responsibilities. He leads the Board in matters relating to strategy, governance and compliance, and represents the Board in its engagement with shareholders and other stakeholders. The Chairman's responsibilities include the following: • Provide leadership to the Board to perform its responsibilities effectively and lead the Board in establishing and monitoring good corporate governance practices in the Company. • Facilitate all Board meetings and ensure that the appropriate level of interaction and participation among the Board members and senior management. • Ensure the Board members receive complete and accurate information of Board meetings in a timely manner. • Ensure a balanced composition of skills, knowledge and experience within the Board and an effective and smooth working, reporting and communication mode. • Ensure that material matters in respect of the business or governance of the Company or the Group are tabled and discussed upon effectively for Board decision making. • Monitor the performance of the individual and collective roles of the Directors and the Board. • Maintain a regular and constructive dialogue with senior management in respect of all material matters affecting the Company and the Group; and • Chair all meetings with the shareholders. • Ensure that appropriate steps are taken to provide effective communication with stakeholders and their views are communicated to the Board as a whole.
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 position of Board Chairman and Executive Director are held by different Individuals. The Chairman of the Company is Tan Sri Acryl Sani bin Abdullah Sani whereas the Executive Director is Mr. Roy Ho Yew Kee. There is clear separation of duties and responsibilities to ensure a balance of power and authority so that no one individual has unfettered powers of decision making. The Chairman is responsible to lead the Board in its collective oversight of management whilst the Executive Director is primarily responsible in implementing the Board's decisions and oversees the Group's business and day-to-day management.	
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	:	None of the member of the ARMC, NC or RC is the Chairman of 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

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 Company Secretaries are qualified to act as secretary under the Companies Act 2016 ("CA 2016"). The Company Secretaries constantly keep their abreast of the evolving capital market environment, regulatory changes and developments in Corporate Governance through attendance at relevant conferences and training programmes. The roles and responsibilities of the Company Secretaries include, but are not limited to the following: • Manage and attend all Board and Committee meetings and General Meeting and ensures that deliberations and decisions at the meetings are accurately minuted and properly kept in the minutes books; • Guide the Board on issues relating to the Company's Constitution, Corporate Governance best practices, CA 2016, Main Market Listing Requirements, and compliance with the relevant regulatory requirements; • Monitor the developments of corporate governance and facilitated the application of the best practices of the Malaysian Code on Corporate Governance taking into account the Board's needs and stakeholders' expectation; • Undertake the statutory duties as prescribed under the CA 2016; • Ensure that the Board and the Board Committees function effectively based on the Board Charter and the respective Terms of Reference; and • Managed processes of the annual shareholder meetings All Board members have access to the advice and services of the Company Secretaries in carrying out their duties.
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 the Directors' time planning, the annual Board and Board Committees' meetings calendar was prepared in advance for each new calendar year by the Company Secretaries. The calendar provides the Directors with scheduled dates for meetings of the Board and Board Committees as well as the Annual General Meeting ("AGM"). The closed periods for dealings in securities by Directors and principal officers based on the scheduled dates of meetings for making announcements of the Group's quarterly results were also provided therein. The notice and meeting papers are generally circulated to the Board members at least five (5) business days before the dates of meetings. This is to ensure sufficient time for all Board members to review and deliberate on such matters accordingly and, where required, to obtain further information and clarification to facilitate well-informed decision-making during the meeting. Senior Management of the Group and external advisers are invited to attend Board meetings to provide additional insights and professional views, advice and explanations on specific items on the meeting agenda. The deliberations and conclusions of matters discussed in the Board or Board Committees meetings are duly recorded in the minutes of meetings. The draft minutes of which are circulated for the Board and/or Committee Chairman's review within a reasonable timeframe after the meeting. The meeting minutes accurately captured the deliberations and decisions of the Board and/or the Board Committees, including whether any Director abstains from voting or deliberating on a particular matter. All the records of proceedings and resolutions passed are kept at the registered office 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
There is demarcation of responsibilities between the board, board committees and management.

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

Practice 2.1
The board has a board charter which is periodically reviewed and published on the company's website. The board charter clearly identifies–

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

Application	:	Applied
Explanation on application of the practice	:	The Board is guided by its Board Charter which clearly sets out the Board's roles and responsibilities in discharging its fiduciary and leadership functions. The Board Charter sets out the composition and balance, roles and responsibilities, operation and processes of the Board. It also serves as a primary reference point in providing all the Board members and Management insights into the fiduciary and leadership functions of the Board. The roles and responsibilities of the Board, Chairman, Managing Director and Company Secretaries are set out in the Board Charter. The Board Charter would be periodically reviewed and updated in accordance with the needs of the Company and any new regulations that may have impact on the discharge of the Board's responsibilities. The Board Charter was last reviewed on 15 October 2026 and is available on the Company's website at www.cheetah-online.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 has adopted a Code of Ethics and Conduct which is incorporated in the Board Charter of the Company and is to be observed by all the Directors and employees of the Group. The Code of Ethics and Conduct sets out the ethical standards and underlying core ethical values to guide the actions and behaviours of all the Directors and employees of the Group. The Company has the following policies to guide its business conduct: (i) Anti-Bribery and Anti-Corruption Policy; and (ii) Whistleblowing Policy and Procedure The Group expects its personnel to conduct themselves with high standard of honesty, integrity and accountability at all times in the performance of their duties and to ensure that all activities or services are conducted in compliance with the applicable laws, rules, regulations and guidelines. These policies and procedures able to enhance the standard of the Group corporate governance, thereby providing additional assurance to shareholders and stakeholders knowing that the Group has sound governance and operating with integrity and transparency. The Board will review the Code of Ethics and Conduct/ policies from time to time to ensure that it continues to remain relevant and appropriate. All of the abovementioned Code and policies are published at the Company's website at www.cheetah-online.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 Group adopted a Whistleblowing Policy and procedures to provide an avenue and accessible reporting channels for all employees of the Group and members of the public to raise concerns or disclose any improper conduct within the Group and to take appropriate action to resolve them effectively. The Board will review the Ethics and Compliance Whistleblowing Policy and Procedures from time to time, as and when necessary, to accommodate change in business environment, administrative operational needs within the Group and ensure compliance with the legislations. All concerns raised will be investigated and reported directly to the Whistleblowing Committee including the ARMC Chairman. The Anti-Bribery and Corruption Policy was adopted by the Company and upholds the Company's stance on zero tolerance on bribery and corruption and that the Company is committed to the highest standards of ethical conduct and integrity in business activities. The scope of this Anti-Bribery and Corruption Policy applies to the Company and all its subsidiaries. It is applicable to all directors, officers, and employees (whether permanent, contract or temporary) of the Company and its subsidiaries. The Company also expects that third parties that have dealings with the Group such as customers, contractors, vendors, suppliers, solicitors, agents, consultants, business partners, transporters and all legitimate business entitles. The Whistleblowing Policy and Anti-Bribery and Corruption Policy are available at the Company's website at www.cheetah-online.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 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 has the overall responsibility to oversee the sustainability matters for the Group. The Board is also responsible to provide oversight on the Group's sustainability governance including setting the Group's sustainability strategies, priorities and targets. While the Board remains responsible in its oversight function as a whole, the ARMC had assisted the Board in fulfilling its responsibilities as described above including embedding sustainability best practices to the Group. In addition, the Management has reassessed the Group's material sustainability matters in 2026 to ensure that the priority issues related to the group business and operations are continuously identified, assessed and addressed. Details of the Group's material sustainability matters are presented in the Sustainability Statement which are available 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
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 and ARMC along with the business units have performed stakeholder identification and stakeholder engagements within the year. Stakeholder groups are prioritised so that their feedback can be used for sustainability management and also materiality assessment. Details pertaining to the key stakeholder group, type of engagement conducted, frequency of engagement and focus areas are available in the Sustainability Statement in the 2026 Annual Report. Various channels to develop a better understanding of their needs and expectations as below: • Internal – the Company's website, Employee Satisfaction Survey, Human Resources' portal which is accessible by the employees, Trainings, etc; and • External – corporate website, annual report, social media, general meetings, quarterly financial announcements, etc.	
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 is mindful of the importance for its members to have an adequate understanding of the industry issues that may pose a threat to the sustainability of the Group's business, and that they should possess the appropriate skills and experience to manage those risks. The Board, with the assistance from the NC, reviews the training needs of the Directors and the composition of the Board to ensure the Directors are economic, environmental, social and governance competent, kept abreast with market trends, changes in regulatory climate, and to ensure the Board has a mix of financial, legal, management, sustainability and other backgrounds which could provide the Company with considerable experience in various aspects when working in synergy.	
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 Company incorporated material sustainability risks and opportunities into the performance evaluation of the Board and senior management.	
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 Board directs the Management Team, which comprises key persons from various departments to oversee the integration of sustainability efforts across the Group and ensure adequate resources, systems and processes are in place to drive these initiatives. The Executive Director is tasked to look after and coordinate the sustainability matters within the Group. Moving forward, with the implementation of sustainability related Key Performance Indicator targets in the Group, the Executive Director would lead the sustainability agenda of the Group to ensure better alignment to the Group's strategic direction and regulatory requirements.

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 NC will assess annually, the effectiveness of the Board as a whole, the Committees of the Board and the contribution of each individual Director. The NC assessed the effectiveness of the Board, Board Committee and Individual Directors including the Directors standing for re-election and to recommend to the Board for approval of retiring Directors to be re-elected for the forthcoming AGM as they meet the criteria of characters, experience, integrity, competency and time commitment that enable them to discharge their respective role as Director of the Company effectively. The Company had adopted Fit and Proper Policy for appointment and re-election of Directors on 25 May 2022. The purpose of the Policy is to assess the nominated and re-elected Directors in accordance with the fit and proper criteria set out therein. The Policy has been designed as a practice guide for the appointment and re-election of Directors to assist the NC to discharge their duties and functions in Board nomination and re-election process of Directors.
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	:	The Board currently comprises five (5) Directors, more than half of the Board comprises Independent Non-Executive Directors, as follows: • One (1) Independent and Non-Executive Chairman; • One (1) Executive Director; and • Three (3) Independent Non-Executive Directors. The NC shall undertake annual review of the independence status of the Independent Non-Executive Directors and table its findings to the Board. The NC had upon their assessment for the financial year under review concluded that all the Independent Non-Executive Directors have satisfied the independence requirement under the Main Market Listing Requirements (MMLR) of Bursa Malaysia Securities Berhad (Bursa Securities). The presence of the Independent Non-Executive Directors fulfils a pivotal role in corporate accountability. They are all independent of management and free from any business or other relationship, which could materially interfere with the exercise of their independent judgement, experience and objectively without being subordinated to operational consideration. The Independent Directors help to ensure that the interests of all shareholders, and not only the interests of a particular fraction or 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 5.3
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 Company has adopted a policy limiting the tenure of Independent Non-Executive Directors to a cumulative period of nine (9) years. Notwithstanding that Dato' Tea Choo Keng has served as an Independent Non-Executive Director of the Company for more than nine (9) years, the Board, after considering the assessment and recommendation of the NC, is satisfied that he continues to demonstrate independence, objectivity and sound judgement in the discharge of his duties and responsibilities. In addition, Dato' Tea Choo Keng possesses extensive knowledge of the Group's business and operations, and continues to provide valuable insight, experience and contributions to the Board. Accordingly, the Board intends to seek shareholders' approval through a two-tier voting process at the forthcoming AGM for his continued retention as an Independent Non-Executive Director.	
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 diversity in the boardroom as a critical element for efficient functioning of the Board and good governance practices. The Board also believes that diversity leads to the consideration of all facets of an issue and, consequently, better decisions and performance. Hence, the appointment of Board members and senior management not only takes into consideration the objective criteria and merit but also gives due regard for diversity in skills, experience, age, cultural background and gender. In making its recommendations, the NC would evaluate candidates, among other, the following aspects: • skills, knowledge, expertise and experiences; • professionalism; • integrity; and • for the position of Independent Non-Executive Directors, the candidates' abilities to discharge such responsibilities/functions independently as expected from the Independent Non-Executive Directors. The role of the NC is detailed in its Terms of Reference, which is available on the Company's website at www.cheetah-online.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
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 NC will carry out an annual review of the required mix of skills and experience and other qualities including core competencies which Directors should bring to the Board and assess the effectiveness of the Board as a whole, as well as, look into succession planning, boardroom and gender diversity to ensure the effectiveness of the Board. The policies and procedures for recruitment and appointment of Directors are guided by the Terms of Reference of the NC. The NC leverages on various sources and gains access to a wider pool of potential candidates. Besides the recommendation from the existing Board members, management and/or major shareholders, the NC also refers to the potential candidate from the industry taking into consideration his/her education, skills and experience.	
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.

Application	:	Applied
Explanation on application of the practice	:	The NC has a formal and transparent procedure for the appointment of new Directors to the Board. When assessing new appointments to the Board, the NC carefully reviews the combined skills and experience of the existing Board members to determine the required characteristics and profile of the new Director. Candidates are identified based on their corporate leadership, skills, knowledge, competencies, experience, reference check and expertise to complement the Board. Diversity of experience in business, professionalism, corporate industry standing, integrity as well as academic background, age, gender, ethnicity and cultural background are also considered. Besides carrying out reference checks, the candidates are interviewed as part of the assessment process. Consideration is given to ensure appointees have sufficient time to devote to the role, ability to discharge responsibilities and that the balance of skills, knowledge and experience on the Board will be maintained and enriched. When the NC has found a suitable candidate, the NC will make a recommendation to the Board for deliberation. The Board deliberated the proposed re-election of the retiring Directors and provided a statement in the Notice of 29th AGM to the shareholders as to whether the Board support the re-election of the Directors at the 29th 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
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

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

Application	:	Applied	
Explanation on application of the practice	:	The NC is chaired by Mr. Koo Kien Keat, an Independent Non-Executive Director of the Company. The details or profile of NC Chairman 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	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	Currently, the Board has one (1) female director out of five (5) Directors which equivalent to 20% women director, i.e. Ms. Tham Choi Kuen. The Board acknowledges the benefits of board diversity, including age, gender and ethnic diversity to the effective functioning of the Board. Nevertheless, when considering new appointments to the Board, the NC and the Board will evaluate the suitability of candidates solely for the needs of the Company based on a set of criteria/ candidates' experience, competency, character, time commitment, integrity and potential contribution to the company with the primary aim of selecting the best candidate(s) to support the achievement of the Company's strategic objectives. Such evaluation criteria are not limited by the age, gender, and ethnicity of the proposed new director for appointment to the Board.	
		The NC will take steps to identify female candidates subject to appropriate due diligence on the candidate's compatibility, competency, character, time commitment, integrity and experience.	
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 has adopted a Gender Diversity Policy on 21 September 2018 which provides a framework for the Company to improve its gender diversity at the Board level. In identifying suitable candidates for appointment to the Board, the NC will consider candidates based on the candidates' competency, skills, character, time commitment, knowledge, experience and other qualities in meeting the needs of the Company and with due regard for the benefits of diversity in the Board. The Board is supportive of gender diversity in the Board composition and Senior Management as recommended by Malaysian Code on Corporate Governance and will endeavour to continuously identify and assess suitably qualified female candidates for nomination.
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.

Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.	
Application :	Applied
Explanation on application of the practice :	The annual assessment on the Board, its committees and each individual director was carried out internally using self-evaluation forms extracted from the Corporate Governance Guide issued by Bursa Securities. For the financial year ended 30 June 2026 (FYE 2026), the NC has assessed the performance and effectiveness of the Board as a whole, the Board Committees, contribution of each individual Director. The evaluations undertook by the NC for the FYE 2026 are as summarised below: • Evaluated the balance of skills, knowledge and experience of the Board. Carried out the assessment and rating of each Director's performances against the criteria as set out in the annual assessment form. The performance of Non-Executive Directors was also carefully considered, including whether he could devote sufficient time to the role; • Undertaken an effectiveness evaluation exercise of the Board and its Committees as a whole to assess its effectiveness; • Assessed and recommended to the Board for approval on the re-election of Director who were due to retire at the forthcoming AGM pursuant to the Company's Constitution; • Reviewed and assessed the independence of the Independent Directors of the Company; and • Reviewed and assessed the performance of ARMC. The results of the duly completed self-evaluation forms received from the Directors and ARMC members were tabled to the NC for consideration.

	The NC is satisfied that the Board has a good mix of skills, experience and qualities and each of the Directors has the professionalism, competence, experience, time commitment, integrity and character to effectively discharge their role as a Director. The NC is also satisfied with the performance of the ARMC and each of ARMC members who have carried out their duties in accordance with their Terms of References. Overall, the Board considered the outcome of the assessment satisfactory in terms of its effectiveness and composition. The Board viewed that its current composition is sufficient to meet the needs, objectives and aspirations 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

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 had established a formal and transparent Remuneration Policy to attract and retain Directors and Senior Management of the Company. The RC may from time to time seek independent advice on remuneration of Directors and Senior Management (if necessary), with the latest development and up to date information, before making recommendations to the Board in relation to any change to their remuneration. The RC reviews and recommends to the Board the remuneration of the Executive Directors, while the remuneration packages of Non-Executive Directors is a matter for the Board as a whole. The Remuneration Policy is available at the Company's website at www.cheetah-online.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 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>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>The RC's primary responsibilities include establishing, reviewing and recommending to the Board the remuneration packages of each individual Director to ensure that their remuneration aligns with business strategy and long-term objectives of the Company and are reflective of their responsibilities and expertise.

The composition of the RC is as follows:

<table><tr><td>Remuneration Committee</td><td>Designation</td></tr><tr><td>Chairman – Dato' Tea Choo Keng</td><td>Independent Non-Executive Director</td></tr><tr><td>Member – Mr. Koo Kien Keat</td><td>Independent Non-Executive Director</td></tr><tr><td>Member – Ms. Tham Choi Kuen</td><td>Independent Non-Executive Director</td></tr></table>
The RC reviews the remuneration of the Board and Senior Management from time to time with a view to ensuring the Company offers fair compensation and is able to attract and retain talent who can add value to the Company.

The Terms of Reference of RC is available on the Company's website at www.cheetah-online.com.</td></tr>
<tr><td>Explanation for departure :</td><td></td></tr>
<tr><td></td><td></td></tr>
</table>

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 a named basis for the remuneration of individual Directors of the Company for the FYE 2026 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	Tan Sri Acryl Sani bin Abdullah Sani	Independent Director	96.0	5.0	-	-	-	-	101.0	96.0	5.0	-	-	-	-	101.0
2	Mr. Roy Ho Yew Kee	Executive Director	36.0	5.0	-	-	-	-	41.0	144.0	5.0	426.0	35.0	49.6	56.7	716.3
3	Dato' Tea Choo Keng	Independent Director	60.0	5.0	-	-	-	-	65.0	72.0	5.0	-	-	-	-	77.0
4	Mr. Koo Kien Keat	Independent Director	60.0	5.0	-	-	-	-	65.0	72.0	5.0	-	-	-	-	77.0
5	Ms. Tham Choi Kuen	Independent Director	72.0	5.0	-	-	-	-	77.0	72.0	5.0	-	-	-	-	77.0

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 is of the view that the disclosure of information other than as disclosed in the Annual Report is detrimental to the Company's management of its human resources due to the competitive environment for resources within the industries the Company and its subsidiaries operate in. While the Company has set policies, such disclosure may also be misconstrued as an impediment to its recruitment and retention of personnel. The Company also believes that the non-disclosure of the information on key personnel and their remuneration will not affect the interest of its shareholders.	
		The Company will continue to evaluate the implications and will make the necessary disclosure if it satisfies that the disclosure will be in the best interest of the Company.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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 is Ms. Tham Choi Kuen, an Independent Non-Executive Director and she is not the Chairman of 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
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 policy which requires a former key audit partner to observe a cooling-off period of at least three (3) years before being appointed as a member of the ARMC is incorporated in the Terms of Reference of the ARMC. No former key audit partners of the present auditors have been appointed to the Board. The Terms of Reference of the ARMC is available at the Company's website at www.cheetah-online.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
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, assisted by the Management, undertakes an annual assessment of the suitability and independence of the External Auditors. The assessment of the External Auditor was conducted by completing personalised evaluation form as guided by the Corporate Governance Guide on Evaluation of External Auditors Performance. The factors considered by the ARMC in its assessment include, adequacy of professionalism and experience of the staff, the resources of the External Auditors, the fees and the independence of and the level of non-audit services rendered to the Group. The ARMC has assessed and is satisfied with the suitability and the confirmation provided by the External Auditors that they have complied with the ethical requirements regarding independence with respect to the audit of the Group in accordance with all relevant professional and regulatory requirements. The auditors have expressed their intention to retire, and seeking re-appointment subsequent to the conclusion of the 29th 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 comprises solely Independent Non-Executive Directors.

Intended Outcome
There is an effective and independent Audit Committee.

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

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

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

Application	:	Applied
Explanation on application of the practice	:	All members of the ARMC are financially literate and have necessary skills and knowledge as well as understanding of the Group's businesses to discharge their duties effectively in accordance with the Terms of Reference of the ARMC. Ms. Tham Choi Kuen who is an ARMC Chairman, is a Chartered Institute of Management Accountants (CIMA), United Kingdom and she has been a Chartered Accountant and a member of the Malaysian Institute of Accountants since 2005. She further attained her Certified Practising Accountant ("CPA") Australia qualification on 2 July 2026. Therefore, the requirement of Paragraph 15.09(1)(c) of the MMLR of Bursa Securities where at least one (1) member of the ARMC must be a qualified accountant has been complied with. All ARMC members have undertaken and will continue to undertake continuous professional development to keep themselves abreast of the relevant developments in accounting and auditing standards, practices and rules. These include briefings by the External Auditors on the development or changes in accounting, financial and auditing standards and the practicable rules under the Malaysian Financial Reporting Standards, International Financing Reporting Standards and the CA 2016. The training programmes attended by the ARMC members are stated in the Corporate Governance Overview Statement of the Company's 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 context within which the risk management and internal control framework as well as the key processes that have been established in reviewing the adequacy and effectiveness of the internal control system are set out in the Risk Management and Internal Control Statement included in the 2026 Annual Report. Procedures and policies are in place to ensure the Group's employees carry out operations and business activities in a properly guided, standardised, and effective manner. The procedures and policies are reviewed from time to time to enhance their efficiency and effectiveness.	
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 the identification, evaluation, and management of significant risks faced by the Group is an ongoing process. Continuous reviews are carried out by the Internal Audit Function and Management to identify, evaluate, monitor, and manage significant risks affecting the business and ensure that adequate and effective controls are in place. The Board has via the ARMC obtained the necessary assurance on the adequacy and effectiveness of the Group's Risk Management and Internal Control Systems. The ARMC was established to assist the Board to fulfil its oversight responsibilities with respect to the Group's risk management processes. The framework of Risk Management and Internal Control ensure a structured risk management process is adopted across the Group. This will enable the Group to identify potential risks and to implement the necessary controls to mitigate the risks and effectively achieve the Group's business objectives. It is to achieve total customers satisfaction, deliver superior returns to stakeholders and provide a lively environment for the community, continuously improve and sustain the business. The Group also practices transparency in management and operation to ensure integrity and ethical business practice. It also allows the Group to be more proactive than reactive in management and future planning. The Board is of the view that the Group's risk management and internal control system are adequate and effective to meet the Group's needs and have not resulted in any material losses, contingencies, or uncertainties that require disclosure in the Group's annual report. Although the Board is of the view that the present risk management and internal control is adequately in place to safeguard the Company's assets and sufficient to detect any fraud or irregularities, the Board is on a constant watch for any improvement that may strengthen its current system from time to time.

Explanation for departure	:	The key features of the Risk Management Framework and Internal Control are set out in the Statement on Risk Management and Internal Control as presented in the Annual Report 2026.	
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.

<table>
<tr><td>Application :</td><td>Adopted</td></tr>
<tr><td>Explanation on adoption of the practice :</td><td>The ARMC comprises three (3) members, all of whom are Independent Non-Executive Directors, as follows:

<table><tr><td>Audit and Risk Management Committee</td><td>Designation</td></tr><tr><td>Chairman – Ms. Tham Choi Kuen</td><td>Independent Non-Executive Director</td></tr><tr><td>Member – Mr. Koo Kien Keat</td><td>Independent Non-Executive Director</td></tr><tr><td>Member – Dato' Tea Choo Keng</td><td>Independent Non-Executive Director</td></tr></table>
The ARMC discusses solutions and challenges pertaining to risk management and proceedings are reported to the Board at the Board meeting after ARMC meeting held.

The Terms of Reference of the ARMC is available at the Company's website at www.cheetah-online.com.</td></tr>
</table>

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

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

Application	:	Applied
Explanation on application of the practice	:	The internal audit function of the Group is outsourced to Galton Advisory PLT, whose work is performed with impartially, proficiency, due professional care and precluded from providing any services that may impair their independence or conflict with their role as Internal Auditors. The internal audit work was carried out based on Galton Advisory PLT's Internal Audit Methodology, a risk-based internal audit methodology guided by the International Professional Practices Framework of the Institute of Internal Auditors. It undertakes regular reviews of the adequacy and effectiveness of the Group's system of internal controls and risk management process, as well as appropriateness and effectiveness of the corporate governance practices. The Internal Audit reports directly to the ARMC. The ARMC obtained assurance from the Internal Auditors confirming that they are, and have been, independent throughout the conduct of the internal audit engagement in accordance with the terms of all relevant professional and regulatory requirements. The ARMC had carried out an annual performance assessment of the Internal Auditors for review of the independence, effectiveness and efficiency of the Internal Auditors of the Company. Further details on the internal audit function set out in the ARMC Report and the Statement on Risk Management and Internal Control 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 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	:	During the financial year under review, Cheetah Group has outsourced its internal audit function to Galton Advisory PLT, led by Mr. Low Chiun Yik, who is the Founder and Executive Partner of Galton and he holds a Master of Science (MSc) Accountancy and Finance Degree from Birmingham City University, United Kingdom. There were two (2) internal auditors deployed by Galton Advisory PLT for the internal audit works performed for the Group during the FYE 2026. All the personnel deployed by Galton Advisory PLT are free from any relationships or conflicts of interest, which could impair their objectivity and independence during the course of the work. The internal audit work was carried out based on Galton Advisory PLT Internal Audit Methodology, a risk-based internal audit methodology guided by the International Professional Practices Framework of the Institute of Internal Auditors.	
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 Group recognises the importance of being transparent and accountable to its stakeholders and as such, maintains an active and constructive communication policy that enables the Board to communicate effectively with shareholders/investors, the financial community and public. The Group leverages on several formal channels for effective dissemination of information to shareholders and other stakeholders, particularly through Annual Report, quarterly financial results, announcements to Bursa Securities, circulars, General Meeting and the Company's website so that the shareholders are constantly kept abreast on the Group's progress and developments. The Company maintains a website at www.cheetah-online.com to facilitate access to pertinent information concerning the Group and its operations, by the shareholders, consumers, and general public. Announcements, news, and all relevant updates are posted on the Company's website regularly. The AGM is the principal forum for dialogue with shareholders. There is an open 'question and answer' session in which shareholders may pose questions regarding the resolutions being proposed at the meeting and also on matters relating to the Group's businesses and affairs.
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.

Application	:	Applied	
Explanation on application of the practice	:	The Notice of the last AGM of the Company was served to the shareholders of the Company more than 28 days to consider the resolutions that will be discussed and decided at the AGM. The Company also provides details as well as explanatory notes of the agenda and resolutions which to be deliberated during the 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
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.2
All directors attend General Meetings. The Chair of the Audit, Nominating, Risk Management and other committees provide meaningful response to questions addressed to them.

Application	:	Applied	
Explanation on application of the practice	:	All Directors attended the 28th AGM held on 28 November 2025 to engage directly with shareholders and be accountable for their stewardship of the Company. During the proceedings of the General Meeting, the Chairman invited shareholders/proxies to raise questions pertaining to the agendas tabled for approval at the meetings. The proceedings of the AGM included a question-and-answer session, of which the Chairman of the General Meetings would invite shareholders to raise questions pertaining to the respective agendas, before putting a resolution to vite. The Chairman ensured that sufficient opportunities were given to shareholders to raise their inquiries/concerns relating to the affairs of the Group to the Board and ensured adequate responses were given by the Board to the 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.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The 28th AGM was held physically at Lot 1846, Jalan KPB 6, Kawasan Perindustrian Kg. Bahru Balakong, 43300 Seri Kembangan, Selangor Darul Ehsan <u>Poll Voting</u> The voting at the 28th AGM was conducted by poll in accordance with Rule 8.29A of the MMLR of Bursa Securities. The Company had appointed Prosec Share Registration Sdn. Bhd. as Poll Administrator to conduct the poll by way of electronic means and SharePolls Sdn. Bhd. as Scrutineers to verify the poll results.	
		Moving forward, the Company will consider to leveraging on technology by holding the AGM in a hybrid mode with remote participation and voting (RPV) to facilitate shareholder participation at AGM.	
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 Board recognises the importance of general meetings in creating a meaningful communication between the Board, Senior Management and Shareholders. At AGM of the Company, the Chairman ensures that Shareholders have the opportunity to participate effectively in these meetings. During the last AGM, Shareholders were given opportunity to seek clarification on any matters pertaining to the business and financial performance of the Group and Directors and Management were present at the AGM to answer questions raised by Shareholders. The representatives of external auditors also attended and participated at the 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
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.5
The board must ensure that the conduct of a virtual general meeting (fully virtual or hybrid) support meaningful engagement between the board, senior management and shareholders. This includes having in place the required infrastructure and tools to support among others, a smooth broadcast of the general meeting and interactive participation by shareholders. Questions posed by shareholders should be made visible to all meeting participants during the meeting itself.

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to. Further, a listed issuer should also provide brief reasons on the choice of the meeting platform.			
Application	:	Not applicable – only physical general meetings were conducted in the financial year	
Explanation on application of the practice	:		
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 13.6
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 28th AGM of the Company are made available on the Company's website at www.cheetah-online.com within 30 business days from the meetings held.	
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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