BEE SAME GROUP BERHAD

Registration No. 202501045773 (1647181-D)
(Incorporated in Malaysia)

BUSINESS CONTINUITY POLICY AND PROCEDURES

Version: 1.0
(Approved by the Board of Directors of the Company on 24 April 2026

1. INTRODUCTION

Structured business continuity policy and procedures is a critical business management process, led by the board of directors (the Board") of **Bee Same Group Berhad** (hereinafter referred to as "the Company") and its subsidiaries (collectively referred to as "the Group") which include the involvement of all levels of employees as well as internal and external stakeholders, with primary aim to ensure swift recovery of critical business operations in the event of a disruption or disaster impacting the Group's operations.

2. OBJECTIVE AND SCOPE

This Business Continuity Policy and Procedures ("BCPP") seeks to protect the Group from interruption of critical business operations, minimise the impact of disruptions or disasters and establish a structured system for effectively and efficiently responding to and recovering from disastrous events/conditions.

This BCPP applies to the Group as well as the Directors and all employees of the Group.

3. PRINCIPLES

The Group's business continuity management is based on the following key principles:

(a) Tone from the Top

The Board and Senior Management (led by Managing Director ("MD")) are responsible for driving the implementation of an effective BCPP across the Group. It is not the sole responsibility of MD for the management of business continuity, but all employees within the Group shall play his/her part in the proper functioning of the business continuity activities.

The Board accepts that interruptions to business operations are part and parcel of the businesses it pursues but appreciates that effective business continuity management is essential for ensuring uninterrupted delivery of products and services during disruptions.

3. PRINCIPLES (Cont'd)

(b) Education

Senior Management is committed to promoting business continuity awareness amongst the employees in the daily management of the business operations.

(c) Ownership

The Board affirms its overall and ultimate responsibility for maintaining a sound BCPP in order for the Group to achieve its mission, vision, core values, business objectives and strategies.

The Board delegates the duty of business continuity management to the Senior Management who are members of the Risk and Sustainability Management Working Group ("RSMWG"). It is the duty of RSMWG to ensure that BCPP is implemented across all levels of the Group, horizontally and vertically, to ensure all disruptive incidents and associated risks are identified and managed with effective controls and mitigation plans.

(d) Recognised International Business Continuity Framework

The principles, practices and process of this BCPP established by the Board are, in material aspects, guided by the ISO 22301:2019 – Security and Resilience – Business Continuity Management Systems - Requirements.

(e) Risk Management Activities

The risk management activities required by BCPP are governed by the Group Risk Management Policy which is approved by the Board.

4. REFERENCES AND RELATED DOCUMENTS

(a) Group Risk Management Policy;
(b) Relevant laws, regulations and orders on occupational safety and health;
(c) Relevant laws, regulations and orders on environmental; and
(d) Relevant laws, regulations and orders on prevention of diseases.

5. KEY FEATURES

The key features of this BCPP are:

(a) Adequate and effective business continuity governance structure and process that facilitated the ongoing identification of business continuity risks and potentially disastrous events/conditions, continuous risk assessment and development of tailored Business Continuity Plan ("BCP") to manage various disruptions or disasters;

5. KEY FEATURES (Cont'd)

(b) Embedding business continuity management process into day-to-day operations and decision-making (strategic and operational) across all levels of the Group;

(c) Continuous monitoring and oversight of business continuity management by the Board and ARMC, ensuring the preservation of its adequacy and effectiveness;

(d) Continuous training on BCPP to embed such policy and procedures group-wide, along with engagement with internal and external stakeholders to seek their feedback and expectations on business continuity, as well as putting in place an effective communication plan to communicate the BCPP and business continuity incidents (including its response(s) and progress); and

(e) Continuous validation and testing of BCP and improvement of the BCPP.

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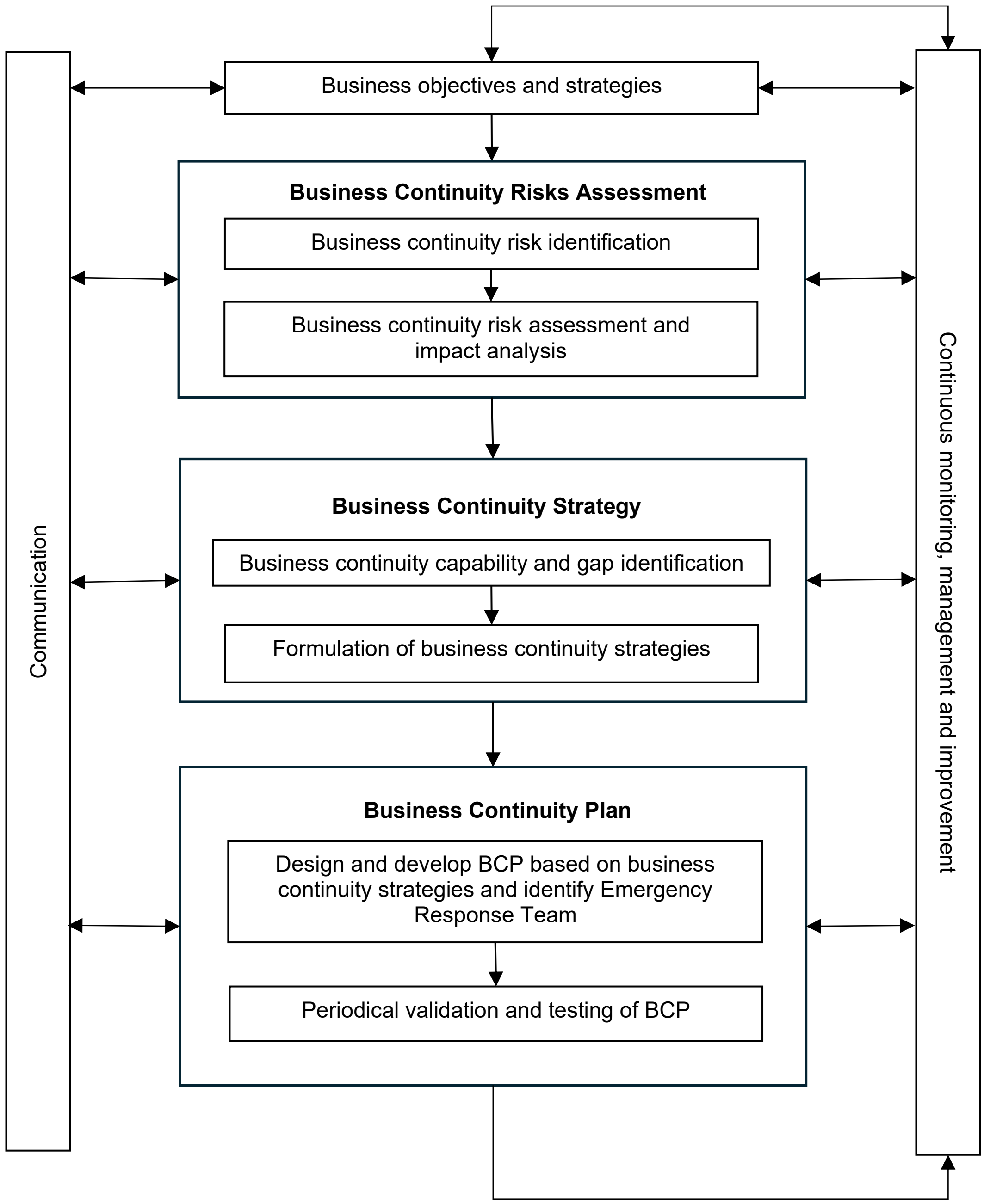
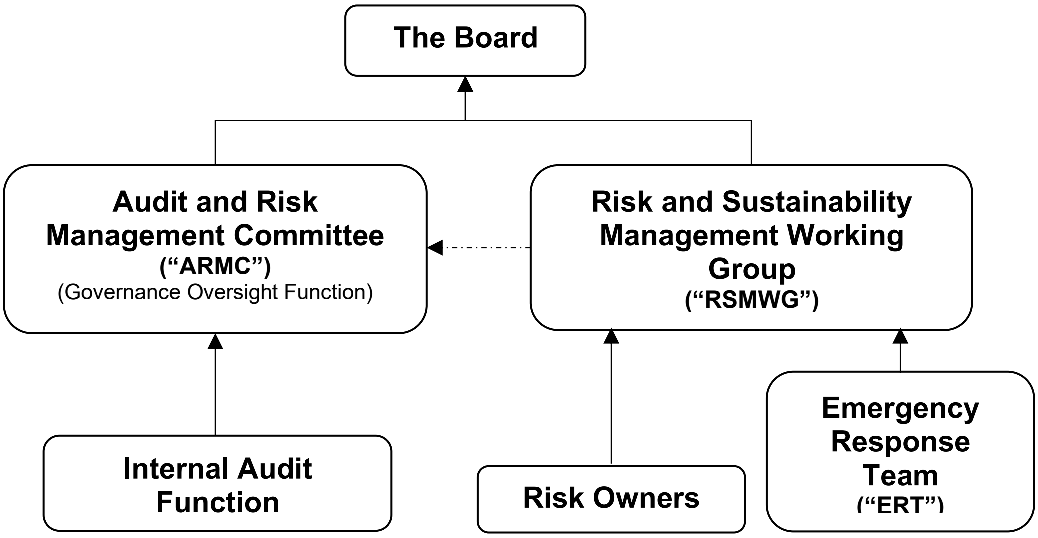
6. ONGOING PROCESS OF BUSINESS CONTINUITY



6.

7. OUTLINE OF BUSINESS CONTINUITY GOVERNANCE STRUCTURE



The roles and responsibilities of each function in the business continuity governance structure are as follows:

Function		**Roles/Responsibilities**
Board of Directors (“the Board”)	:	Primarily responsible for business continuity management on a group-wide basis. This would involve: (a) review and approve the BCPP; (b) ensure BCPP, business continuity strategies and BCP formulated are aligned with the mission, vision, core values, strategies and business objectives of the Group, including within the risk appetite of the Group; (c) periodic review of the process employed as well as the results of Risk & Opportunity Register (“ROR”) in relation to business continuity at least once annually or when appropriate; (d) ensure business continuity strategies and BCP are formulated to manage identified business continuity risks within the Group’s risk appetite or exploit opportunities to close identified business continuity capability and gaps; (e) evaluate results of review reported by ARMC on the occurrence of the business continuity incidents; and (f) ensure continuous improvement to the adequacy and effectiveness of the BCPP and BCP.

7. OUTLINE OF BUSINESS CONTINUITY GOVERNANCE STRUCTURE (Cont'd)

Function		Roles/Responsibilities
Audit and Risk Management Committee ("ARMC")	:	Delegated with the oversight roles by the Board in relation to business continuity management. This would involve: (a) review, assess and recommend BCPP to the Board for approval; (b) oversees the implementation and ensure compliance with the approved BCPP; (c) review and assess whether BCPP, business continuity strategies and BCP formulated are aligned with the mission, vision, core values, strategies and business objectives of the Group, including within the risk appetite of the Group; (d) ensure identified business continuity risks are appropriately responded to with adequate and effective business continuity strategies and BCP; (e) review and assess the process employed as well as the results of the ROR at least once annually or when appropriate and ensure residual risks are mitigated with formulated BCP or management action plans and report the results of review of the ROR to the Board; (f) ensure ROR is updated promptly by RSMWG in response to changes in existing business continuity risks or the emergence of new business continuity risks and report the updated ROR to the Board for approval; (g) periodical review and assess the adequacy and effectiveness of BCPP and BCP, and report to the Board on its continuous suitability; (h) review escalated business continuity incidents, assess response statuses, ensure prompt implementation of adequate management action plans to resolve the incidents and identify improvements to the BCPP, and subsequently report the results of the review to the Board; and (i) review the results of periodical validation and testing of BCP implemented and report to the Board on its continuous adequacy and effectiveness.

7. OUTLINE OF BUSINESS CONTINUITY GOVERNANCE STRUCTURE (Cont'd)

Function		Roles/Responsibilities
Risk and Sustainability Management Working Group ("RSMWG")	:	The RSMWG, led by the MD, is supported by Senior Management in developing and implementing business continuity. The duties of RSMWG are as follows: (a) design BCPP and propose them to ARMC and the Board for review and approval; (b) implement the approved BCPP; (c) ensure risk assessment includes evaluations of the impact on critical business operations following disastrous events/conditions and management action plans have been formulated to address the identified business continuity risks; (d) design adequate and effective BCP that aligned with the mission, vision, core values, strategies and business objectives of the Group, including within the risk appetite of the Group; (e) continuous review and update ROR and BCP in response to changes in existing business continuity risks or the emergence of new business continuity risks; (f) increase awareness among ABC Group's employees regarding the relevance and importance of business continuity management and BCPP by providing guidance and training; (g) review business continuity incidents escalated and ensure relevant BCP is activated to resolve the reported incidents. If no BCP is in place, formulate responses to resolve the reported incidents and monitor the progress to bring it to normalcy; (h) review the result of validation and testing performed on the BCP and report to the ARMC on its continuous adequacy and effectiveness; and (i) continuously improve the adequacy and effectiveness of BCPP and BCP based on the changes in internal and external business context, the results of the periodical validation and testing, as well as responses to business continuity incidents, and to propose improvements to the ARMC and the Board for review and approval;

7. OUTLINE OF BUSINESS CONTINUITY GOVERNANCE STRUCTURE (Cont'd)

<u>**Function**</u> — <u>**Roles/Responsibilities**</u>

Risk Owners : The responsibilities would be:

(a) identify and assess business continuity risks associated with the business processes under his / her control. Evaluate the potential impact of these risks on critical business operations;

(b) identify existing business continuing capability and gaps within his/her area of responsibilities and report to RSMWG for the formulation of business continuity strategies and BCP;

(c) continuously identify risks and evaluate the effectiveness of existing controls. If the controls are deemed ineffective, inadequate or non-existent, establish and implement controls to reduce the likelihood and/or impact;

(d) promptly report to the RSMWG any emergence of new risks or change in the existing risks, including potential disastrous events/conditions, along with the management action plans;

(e) review business continuity incidents escalated by the subordinate and report to RSMWG;

(f) assist RSMWG with the yearly update of the ROR and BCP, including updates of management action plans and the status of these plans;

(g) ensure that employees working under him/her understand their roles in managing business continuity risk exposure, escalation procedures for business continuity incidents and the importance of business continuity management; and

(h) ensure the adequacy of training needs for employees involved in business continuity management.

Emergency Respond Team ("ERT") The responsibilities would be:

(a) act as the primary response team during disasters and activate relevant BCP upon formally declaring a disruption or disaster;

(b) coordinate response efforts across different departments within the Group;

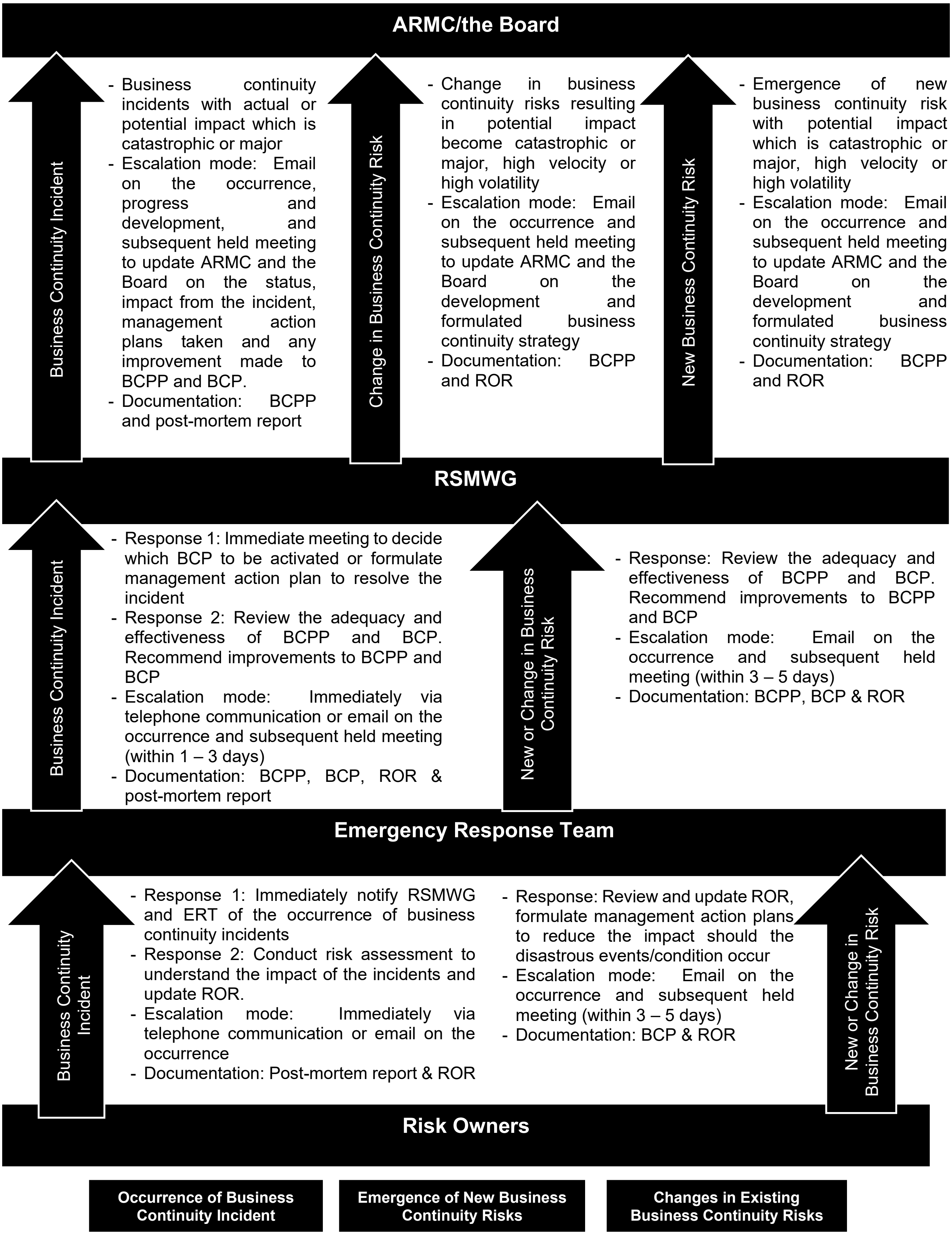
(c) establish communication channels to disseminate critical information to relevant stakeholders[1];

7. OUTLINE OF BUSINESS CONTINUITY GOVERNANCE STRUCTURE (Cont'd)

Function		Roles/Responsibilities
Emergency Respond Team ("ERT") (Cont'd)		The responsibilities would be: (d) manage and allocate resources effectively to support response and recovery efforts during disruption or disaster; (e) identify service providers or suppliers to support BCP and recommend to the Senior Management for review and approval; (f) document all actions taken during the response and recovery phases of the incident; (g) prepare post-mortem reports detailing the disastrous events/conditions, response activities including management action plans, outcomes and lessons learned for future improvement; (h) validate and test BCP, and report results to RSMWG for review; and (i) review and update BCP based on lessons learned from validation and testing as well as real-life incidents.
Internal Audit Function	:	The Internal Audit Function is responsible for: (a) review of the adequacy and effectiveness of the Group's BCPP; (b) evaluate the Group's readiness to respond to and recover from various types of disruptions and disasters outlined in the BCPP; (c) review whether all relevant key risks, key risk events and disastrous events/conditions have been identified and managed adequately for business activity(ies) under review and report the same to ARMC; (d) verify compliance of BCPP and BCP with relevant laws and regulations; and (e) facilitate the monitoring and update of the ROR and BCP by RSMWG through audit findings brought up to ARMC.

[1] *"Stakeholders" means including employees, RSMWG, Senior Management, customers, service providers and suppliers.*

8. ESCALATION MECHANISM



9. BUSINESS CONTINUITY COMMUNICATION

Business continuity communication should involve both internal and external stakeholders. The Group should engage with them to obtain their perspective on the business continuity considerations in relation to the business operations of the Group while also providing feedback on the Group's performance in addressing continuity concerns and maximising opportunities.

Periodic reporting by RSMWG to ARMC and subsequently to the Board should cover business continuity incidents (including its response and effectiveness), changes to the existing business continuity risks, emergence of new business continuity risks, compliance performance of the BCPP and recommended continuous improvements.

It is the responsibility of the ARMC to keep the Board informed about the adequacy and effectiveness of BCPP and BCP via assurance activities conducted by the Internal Audit Function

Employee engagement in business continuity is facilitated through training to enhance their awareness towards the importance of business continuity management and improve their knowledge, skills and competency in business continuity management.

Effective business continuity communication with stakeholders should involve two-way engagement activities with efforts focused on seeking feedback from the relevant stakeholder groups on their concerns or expectations regarding the business continuity facing the Group.

10. CONTINUOUS MONITORING, MANAGEMENT AND IMPROVEMENT

Business continuity planning is an ongoing process. It goes on a continuous loop because the risks that the Group faces never really go away and they constantly evolving, whether due to technological advancements, changes in the business environment or other factors. The Group shall ensure that there is an ongoing process for assessing and updating both BCPP and BCP. This ensures that the Group remains efficient and effective in mitigating both current and emerging threats, thereby enhancing its resilience and ability to maintain business continuity.

This process primarily involves:

(a) identify disastrous events/conditions that would lead to disruption in its critical business operations;
(b) conduct risk assessment on such identified disastrous events/conditions, including assessing the impact following the occurrence of the disastrous events/conditions and formulate management action plans to treat the identified business continuity risks

10. CONTINUOUS MONITORING, MANAGEMENT AND IMPROVEMENT (Cont'd)

(c) continuous review and update ROR in response to changes in existing business continuity risks or the emergence of new business continuity risks;

(d) identify existing business continuing capability and gaps, and formulate and implement business continuity strategies to address identified gaps by designing and developing BCP;

(e) conduct periodical validation and testing of BCP implemented to ensure its adequacy and effectiveness;

(f) establish and maintain adequate and effective stakeholder engagement and communication systems at all levels of the organisation to facilitate business continuity activities;

(g) provide continuous training to enhance business continuity awareness and ensure continuity in business continuity management;

(h) monitor adequacy and effectiveness of business continuity management continuously, through monitoring and review performed by the management oversight function or verification by an independent party; and

(i) continuously improve on business continuity management via periodical validation and testing, stakeholder engagement, escalation mechanism, as well as monitoring and review process.

The ROR and BCP shall be reviewed and updated at least once annually or as and when the following occurs:

i. material change in internal and/or external business context;
ii. change in the expectation of the stakeholders that can assert material influence on the Group or which could materially affect the Group or require such update;
iii. occurrence of a business continuity incident which indicates that the existing BCP is not adequate or effective; or
iv. material change in legal or regulatory requirements that is relevant to business continuity.

Risk Owners to coordinate with RSMWG for the update of the ROR and BCP and incorporate feedback via stakeholder engagement and through the results of the periodical validation and testing, escalation mechanism and monitoring and review process.

Following the review and update, the updated ROR and BCP are to be presented to ARMC for review. ARMC is to subsequently report the results of such review to the Board for their final review and decision.

11. REVIEW OF THE POLICY

This Policy will be reviewed by the Board as and when required and updated in accordance with the needs of the Group and any new or changes in regulations that may have an impact on the discharge of the Board's responsibilities or changes in the internationally recognised standard for risk management, and in any event, at least once every three (3) years.