BEE SAME GROUP BERHAD

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

CORPORATE DISCLOSURE POLICY

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

This Policy stipulates the basic principles and procedures of corporate disclosure adopted by Bee Same Group Berhad ("the Company") in order to communicate and disseminate Material Information impartially to stakeholders in a timely, accurate, clear and complete manner, in accordance with Ace Market Listing Requirement ("AMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities") and other applicable laws and regulations.

This Policy forms a part of the Company's internal rules and regulations and applies to all Directors, Senior Management and employees of the Company and its subsidiaries ("the Group") and at the same time clearly expresses its commitment to transparent, quality and timely disclosure of Material Information to all stakeholders. This policy applies so long as it does not conflict with AMLR and applicable laws and regulations.

For the purpose of this Policy, Material information is defined as:

1) Information as per Rule 9.03[1], 9.04[2], 9.19[3], 9.19A[4], 9.20[5], 9.22[6], 9.23[7] and Chapter 10 of AMLR and relevant Guidance Notes; or
2) Price sensitive information as per Section 185 of Capital Markets and Services Act 2007; or
3) Event or Information is material if:
   (a) the anticipated impact of the event or information is material on the Group's entire scope of activities; or
   (b) the anticipated impact of the event or information is material on the Group's financial position or performance; or
   (c) the anticipated impact of the event or information is material on the Company's securities' price, value or market activity; or
4) Award of material contract (including contracts awarded in the ordinary course of business)[8].

[1] Pursuant to Rule 9.03 (2) of AMLR, information is considered material, if it is reasonably expected to have a material effect on -
(a) the price, value or market activity of any of the listed corporation's securities; or
(b) the decision of a holder of securities of the listed corporation or an investor in determining his choice of action.
[2] Example of Events which may require immediate disclosure
[3] Immediate announcements to the Exchange
[4] Default in payment
[5] Dealings in quoted securities
[6] Quarterly report
[7] Issue of annual report
[8] A contract is deemed material if the value of the contract is expected to be 10% or more of the Group's latest consolidated audited revenue

This Policy shall be guided by Capital Markets and Services Act 2007, AMLR, Corporate Disclosure Guide and ICN 3/2017: Guidance on Disclosures Relating to Material Contracts and Prevention of Selective Disclosure of Material Information ("ICN 3/2017").

If there is a conflict among this Policy, Capital Markets and Services Act 2007, AMLR, Corporate Disclosure Guide and ICN 3/2017, the stricter of this Policy, Capital Markets and Services Act 2007, AMLR, Corporate Disclosure Guide and ICN 3/2017 prevails.

A. Principles of Disclosure

The Company is committed to the following principles in its disclosure of Material Information under provisions of this policy.

1. **Transparency and accountability**
   Disclosure of corporate information shall be accurate, complete, balanced, substance over form and thoroughly disseminated, regardless of whether such information may have a positive or negative impact, in order to ensure transparency and accountability

2. **Compliance with legal and regulatory requirements on disclosure**
   Disclosure of corporate information shall be in compliance with applicable legal and regulatory requirements, including but not limited to AMLR.

3. **Confidentiality and timely disclosure**
   In order to ensure timely, accurate and fair disclosure, disclosure of material and non-public information shall be done in accordance with the conditions and procedures for maintaining the confidence of such information, as well as public disclosure.

   Material Information must be announced on an immediate basis.[9]

4. **Fair and equitable access to information**
   Material, non-public information shall be disclosed and disseminated in a manner which ensures fair and equitable access by all stakeholders. Selective disclosure of such information to specific individuals or groups must be avoided at all times. In this respect, any public disclosure of Material Information must be made by way of announcement first to Bursa Securities or simultaneously to Bursa Securities, the press and newswire services. The Group shall not release any Material Information to the media, even on an embargoed basis until it has given the information to Bursa Securities.

5. **Prohibition of Promotional Disclosure**
   The Company shall not make any form of promotional disclosure activity which may mislead investors or cause unwarranted price movement and activity in the Company's securities.

[9] Subject to GN 12: Request for suspension and GN 14: Trading halt

B. Corporate Disclosure Mechanism

The Board assumes the overall responsibility to ensure that all Material Information is communicated to all stakeholders impartially in a timely, accurate, clear and complete manner per AMLR and other relevant laws and regulations.

In order to discharge its duty and responsibility with respect to disclosure of Material Information, it is the Board's responsibility to ensure that Material Information is disclosed per **A. Principle of Disclosure**. The Board delegates the implementation of the Corporate Disclosure Policy to Corporate Disclosure Committee. For the avoidance of doubt, the compliance of mandatory disclosure requirements for other information per AMLR and applicable laws and regulations is not delegated to the Corporate Disclosure Committee and shall be the responsibility of the Board collectively.

i. Corporate Disclosure Committee

1. The Corporate Disclosure Committee ("the Committee") consists of the Managing Director ("MD") and a member of the Audit and Risk Management Committee (with accounting or familiar with AMLR), with the Company Secretary acting as secretary to the Committee.

2. The Committee is tasked with the responsibility to oversee all matters relating to the Group's corporate disclosure practice and to ensure adherence to the Corporate Disclosure Policy.

3. The Committee:-

   a) To ensure that all applicable laws and regulations in relation to communication with all relevant stakeholders are complied with;

   b) To maintain awareness and understanding of the corporate disclosure requirements and any changes thereto;

   c) To implement and monitor compliance with the Corporate Disclosure Policy and undertake reviews of any violations, including assessment and implementation of appropriate consequences and actions;

   d) To review and update the Corporate Disclosure Policy from time to time to ensure compliance with Capital Markets and Services Act 2007, AMLR, Corporate Disclosure Guide and ICN 3/2017;

   e) To disclose and disseminate Material Information in accordance with the Corporate Disclosure Policy, Capital Markets and Services Act 2007, AMLR, Corporate Disclosure Guide and ICN 3/2017;

B. Corporate Disclosure Mechanism (Cont'd)

i. Corporate Disclosure Committee (Cont'd)

f) To report to the Board of Directors of the Company, during the Board's Meeting, on Material Information announced pursuant to this policy;

g) To ensure that all disclosure of Material Information is properly and adequately supported by appropriate approved documentation and is properly documented for future reference; and

h) To determine whether proposed corporate development, contract or transactions (in the course of business or not) are Material Information to be governed under this policy in the event of doubt.

4. The Committee:-

a) shall have the resources that are required to perform its duties. The Committee can obtain, at the expense of the Company, outside legal or other independent professional advice it considers necessary; and

b) shall have full and unlimited access to any information pertaining to the Company and its subsidiaries and to seek any information it requires from Directors, Senior Management and employees of the Company and its subsidiaries.

ii. Authorised Spokesperson

1) The Authorised Spokesperson for the Group is the Chairman of the Board or the MD, and any other Director or Senior Management as may be authorised by the Board from time to time;

2) The Authorised Spokesperson shall not disclose Material Information that has not been previously made public. He/she may, from time to time, respond to inquiries from the investment community or media on information which is not Material Information or Material Information previously disclosed to the stakeholders and investing public (excluding details of the Material Information which is not disclosed to the stakeholders and investing public previously).

3) The Company must immediately announce to Bursa Securities via Bursa Link any non-public material information which has been inadvertently disclosed when responding to questions or when commenting on draft reports from journalists, analysts or fund managers.

B. Corporate Disclosure Mechanism (Cont'd)

ii. Authorised Spokesperson (Cont'd)

4) Employees, other than the Authorised Spokesperson, shall not respond to inquiries from any parties unless authorised to do so by the Authorised Spokesperson ("Authorised Employee").

5) In the event of doubt regarding whether the information on hand constitutes Material Information, the Authorised Spokesperson shall seek confidential confirmation from the Committee (by incorporating "Strictly Private and Confidential" on the caption of the communication medium). The Committee shall determine in writing of confidence, either manually or electronically, whether such information qualifies as Material Information, based on a majority decision of the members of the Committee. In the event the information is determined as Material Information, such Material Information shall be disclosed per iii. below.

6) Authorised Spokesperson or Authorised Employee shall provide only factual, non-material and non-speculative information.

iii. Procedure for Disclosure of Material Information

1) The Committee shall manage all the Company's release of announcements and circulars of Material Information to Bursa Securities via Bursa Link through the Company Secretary.

2) All disclosure of Material Information shall only be made through Bursa Securities and no other means.

3) If the Committee believes that the Material Information will be better understood and widely disseminated, the Company may request Bursa Securities for a suspension in the trading of the Company's securities in accordance with the AMLR[10].

4) Upon being informed of the Material Information by the Chairman, MD or any other designated personnel appointed by the Chairman or MD, the Company Secretary shall draft the announcement of Material Information based on details provided in accordance with the disclosure requirement under AMLR and other applicable laws and regulations. Such draft announcement shall be subject to the following due diligence and approval prior to the release to Bursa Securities:

[10] GN 12: Request for suspension and GN 14: Trading halt

B. Corporate Disclosure Mechanism (Cont'd)

iii. Procedure for Disclosure of Material Information (Cont'd)

i. Review by the Chief Financial Officer for financial information and by other relevant Heads of Department for non-financial information. The review may be done manually on the draft announcement or electronically through uneditable electronic mail; and

ii. Review by the Committee and approval by MD for the accuracy of the announcement's content and ensure compliance with AMLR and other applicable laws and regulations. This review may be done manually on the draft announcement or electronically through uneditable electronic mail.

5) The Company Secretary or other designated personnel appointed by the Chairman or MD shall maintain a record of the announcements and circulars made under this policy, along with the relevant supporting documentation which must be properly reviewed and approved.

6) The Company Secretary or other designated personnel appointed by the Chairman or MD shall circulate the announcements and/or circulars, along with the relevant supporting documentation via email on the same day the announcement and/or circular is made.

7) The Committee shall compile and present a review of all announcements made under this policy to the Board at the forthcoming Board meeting.

iv. Principles of Disclosure in Announcements/Circulars

The Committee or the Board of the Company (as applicable) is to ensure that the information contained in its announcement or circular is clear, accurate and complete, guided by the principle of substance over form and using plain and simple language for easy understanding.

v. Responding to Market Rumours

It is the Company's policy not to comment on market rumours and speculations (including future sales, earnings or other quantitative data) if the published comment on market rumours is general in nature, unless such information has an impact on the price of its securities or affects investment decisions.

B. Corporate Disclosure Mechanism (Cont'd)

v. Responding to Market Rumours (Cont'd)

Where the general information has an impact on the price of its securities or affects investment decisions or information in the articles or report is reasonably specific and has not been previously announced, the Company should make an immediate announcement if it finds that such information is material in that –

(a) the information is perceived to have an impact on investors' investment decisions; or

(b) there is sufficient evidence to show that the movement in the share price and volume of the listed issuer's securities relates to the information.

However, as required by Bursa Securities, the Company shall make due inquiry and immediately clarify, confirm or deny publicly the rumours (including future sales, earnings or other quantitative data and circulated by any means including by word-of-mouth, an article, published in a newspaper, newswire, magazine, a broker's market report or any other publication) via immediate announcement through Bursa Securities:

- if the rumour or report contains erroneous Material Information, a denial or clarification of the rumour or report together with facts sufficient to support the denial or to clarify any misleading aspects of the rumour or report with attention to the party distributing the rumour or report; and

- if the rumour or report contains Material Information that is correct, a confirmation of the rumour or report together with the facts of the matter and an indication of the state of negotiations or of corporate plans in the rumoured area even if such matters had not been presented to the Board for consideration.

vi. Confidential Material Information

There are exceptional circumstances where the Company is allowed to withhold or delay disclosure of Material Information temporarily, provided that complete confidentiality is maintained ("Confidential Material Information")[11].

The Board of the Company, on the recommendation of the Committee, is:

- To provide suitable training on the importance of not disclosing Confidential Material Information for employees, particularly those with access to confidential Material information;

[11] Rule 9.06 of AMLR

B. Corporate Disclosure Mechanism (Cont'd)

vi. Confidential Material Information (Cont'd)

- To put in place a policy that restricts dealings in securities by the Company, its Directors, Senior Management, employees, associates or any other persons connected directly or indirectly with the Group (including advisers, auditors or lawyers) who may have access to Confidential Material information;

- To put in place processes on how a suspected leak of Confidential Material Information is to be investigated and appropriate response(s) formulated, executed or implemented (including but not limited to consequences of abusing unreleased confidential Material Information);

- To put in place whistle-blowing policies that facilitate employees or other stakeholders to report misconduct or wrongdoings, including insider trading;

- To put in place an appropriate internal control system, information system and documentation system in relation to the Confidential Material Information.

It is the responsibility of the Committee as a whole to decide whether to temporarily withhold certain Material Information not previously made public based on the following exceptional circumstances:

(a) when disclosure would prejudice the ability of the Company to pursue its corporate objectives; or

(b) when the facts are in a state of flux, or

(c) where company or securities laws restrict such disclosures

Should such confidential Material Information be temporarily withheld, the Committee shall ensure the following are carried out until the public dissemination of such Material Information publicly:

- To limit the dissemination of the Confidential Material Information to Senior Management, senior-level employees and members of professionals involved in the process on a "need-to-know" basis;

- To use codenames in correspondence and documents to protect the proposed activity and/or identities of parties involved;

B. Corporate Disclosure Mechanism (Cont'd)

vi. Confidential Material Information (Cont'd)

- To ensure that Directors, Senior Management, senior-level employees and members of professionals involved in the process are privy to the Confidential Material Information to sign a Confidentiality Agreement or Non-Disclosure Agreement;

- To ensure that professionals involved in the process provide names of their members involved in the process and ensure that such members are justified to access such confidential information by reference to the necessity of the involvement in the process and the seniority of the members involved;

- To ensure and satisfy that professionals involved in the process had implemented controls to manage confidential information received;

- Directors, Senior Management, employees and members of professionals involved in the process with access to Confidential Material Information to ensure total confidentiality of such sensitive information and refrain from divulging such information to any third party and discuss among themselves publicly until timely, fair and equitable disclosure is made to the public;

- To ensure that Directors, Senior Management, senior-level employees and members of professionals involved in the process are constantly reminded of the compliance with the confidentiality requirements;

- All documentation and correspondence of such confidential Material Information shall be marked with "Strictly Private & Confidential" and shall be kept in a secure location by the recipient of such confidential information with access restricted to authorised personnel; and

- Should such confidential information be communicated through electronic means, access to such electronic device shall be restricted to password access (with other logical access control per information technology general controls) and such documents cannot be accessed via shared servers.

B. Corporate Disclosure Mechanism (Cont'd)

vi. Confidential Material Information (Cont'd)

If at any time Confidential Material Information is inadvertently leaked, resulting in selective disclosures, the Committee will initiate a process immediately to ensure full and accurate public dissemination of such Material Information, including but not limited to immediately releasing the Material Information via Bursa Link and simultaneously posting the Material Information on the Group's corporate website. The Committee shall investigate any leakage of confidential information for its root cause and formulate control enhancement as well as corrective actions (including but not limited to, warning letter, domestic inquiry, enforcement of terms of confidentiality agreement for termination and/or demand for damages, etc.) based on the results of the investigation and report to the Board for final decision.

vii. Forward-Looking Statement

The Company may provide forward-looking statement to the investing public to the extent required under AMLR (i.e. future prospects for quarterly financial statements or annual report) to enable reasoned evaluation of the Company and its future performance prospects provided that it is not undisclosed Material Information, it does not deal with future earnings, it has been reviewed and approved by the Board of Directors of the Company and fair and equitable access to information by all relevant stakeholders.

viii. Announcements, Key Matters Discussed During Annual General Meetings and Minutes of General Meeting

The Company shall publish the following information on its corporate website:

a. all announcements made to Bursa Securities no later than one (1) day after the announcement has been released via Bursa Link;

b. a summary of the key matters discussed at the annual general meeting ("AGM") within thirty (30) days from the conclusion of the AGM; and

c. A copy of the minutes of meeting of the general meeting is to be published within thirty (30) business days from the conclusion of the AGM.

ix. Reporting Channel

Each Director, Senior Management, employee, associate or any other person connected directly or indirectly with the Group (including advisers, auditors or lawyers) has the obligation to expeditiously report any violation or suspected violation of this Policy.

B. Corporate Disclosure Mechanism (Cont'd)

ix. Reporting Channel (Cont'd)

Should any Director, Senior Management, employee, associate or any other person connected directly or indirectly with the Group (including advisers, auditors or lawyers) have any information with respect to any such violation or suspected violation, the affected personnel should report such information to their superior or bring the matter to the attention of any member of the Committee.

Any Director, Senior Management, employee, associate or any other person connected directly or indirectly with the Group (including advisers, auditors or lawyers) who knows of, or suspects, a violation of this Policy, could whistle blow or report the concerns in accordance with **Whistle Blowing Policy** published on the Company's corporate website. No individual will be discriminated against or suffer any act of retaliation for reporting in good faith on violations or suspected violations of the Code and the whistleblower will be protected under the Malaysia Whistleblower Protection Act 2010.

To assist and encourage the prompt reporting of suspected violations, the Company will accept reports made on an anonymous basis.

x. Enforcement

Director, Senior Management or employee who disregards or violates any provision(s) of the Policy, condones or knowingly fails to report a possible violation, deliberately makes a false report or fails to cooperate fully in any investigation of any violation, will be subject to disciplinary action, up to and including dismissal. In addition, disciplinary action may also be taken against any Director, Senior Management or employee who, through lack of reasonable diligence or care, fails to prevent or report violations.

Associate or any other person connected directly or indirectly with the Group (including advisers, auditors or lawyers) found to be non-compliant with the Policy shall be subject to termination of contract in accordance with the terms of the contract, after going through proper due enquiry or investigation process.

If the result of the investigation discovers that a Director, Senior Management, employee, associate or any other person connected directly or indirectly with the Group (including advisers, auditors or lawyers) has violated securities laws and other laws and regulations, the Board of Directors shall refer the matter to the appropriate regulatory authorities, which can lead to penalties, fines and/or imprisonment.

C. Review of the Policy

This Policy will be reviewed by the Board of the Company 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 responsibilities of every Director, Senior Management and employee and in any event, at least once every three (3) years.