

BEE SAME GROUP BERHAD

[Registration No.: 202501045773 (1647181-D)]

(Incorporated in Malaysia)

REMUNERATION POLICY

INTRODUCTION

The objective of this Remuneration Policy ("Policy") is to guide Bee Same Group Berhad ("the Company") and its subsidiaries (collectively referred to as "the Group") in attracting, retaining and motivating its Executive and Non-Executive Directors (collectively referred to as "the Directors") and senior management personnel for delivering its strategic objectives. The remuneration policy and practices ensure that the Company/Group rewards fairly and responsibly, on individual performance with a clear link to corporate performance. This Policy applies to the Directors and senior management of the Group. This Policy is approved by the Board of Directors of the Group ("the Board"), on the recommendation of the Remuneration Committee of the Group ("RC").

REMUNERATION GUIDELINES

On a yearly basis, the RC shall review and recommend to the Board the remuneration packages of the Directors and senior management.

It is the responsibility of the Board as a whole to approve the remuneration packages, except that Director's fees and benefits payable to all Directors shall be subject to the approval of the shareholders of the Company at general meetings.

No Director shall participate on the deliberations or vote on the decisions concerning his or her own remuneration. Additionally, Directors who are shareholders of the Company shall abstain from voting at general meetings in relation to the approval of their fees and other benefits payable to him/her.

The level of remuneration shall be aligned with the complexity of the Company's business, the individual's responsibilities, comparable market statistics and the Company's long-term sustainable success.

REMUNERATION STRUCTURE

Executive Directors and Senior Management

Remuneration of the Executive Directors and senior management shall be structured to link rewards to corporate and individual performance and shall take into consideration remuneration paid to Executive Directors and senior management of other comparable companies, whether in size and/or industry, the individual's performance and responsibility, market competitiveness as well as the overall performance of the Group. The performance of the Executive Directors will be reviewed by the RC, while the performance of the senior management personnel will be evaluated by the Managing Director and Executive Director.

Non-Executive Directors

Remuneration for the services of Non-Executive Directors shall be aligned with market terms, taking into consideration remuneration paid to Non-Executive Directors of other comparable companies, whether in size and/or industry, the individual's experience, performance and responsibility, market competitiveness as well as the overall performance of the Group.

Additional allowance is payable for acting as Chairperson of the Board/ Board Committees to reflect the complexity and amount of preparation required in attending the meeting.

PERIODIC REVIEW AND DISCLOSURE

The RC should conduct a periodic review of the criteria and procedures to be used in the recommendation of the remuneration packages of Directors and senior management. The RC should promptly communicate the new changes or amendments to the criteria and procedures to the Board and individual Directors.

The detailed disclosure allows shareholders to make an informed decision when voting on the approval of Directors' remuneration and to consider the appropriate remuneration package taking into account the responsibilities of the Directors.

The disclosure of how the remuneration is measured allows stakeholders to understand the link between Directors' remuneration and the Company's performance. This will also enable stakeholders to determine whether the remuneration is fair and able to attract and retain talent.

The Company will disclose the remuneration of Directors and chief executive of the Company for the financial year in the Company's annual report in the following manner:

- the remuneration of Directors and chief executive of the Company (including the remuneration for services rendered to the Group) for the financial year on a named basis, stating the amount received or to be received from the Company and the Group respectively; and
- the disclosure must include the amount in each component of the remuneration (e.g., Directors' fees, salaries, percentages, bonuses, commission, compensation for loss of office, benefits-in-kind based on an estimated money value and other emoluments) for each Director and chief executive.

REVIEW

This policy is subject to regular review by the RC and will be amended as appropriate to align with the current market practices and requirements of the Malaysian Code on Corporate Governance and any other new regulatory requirements. Amendments to this Policy must be tabled to the Board for approval.

This Policy was adopted by the Board on 24 April 2026.