CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	5398
COMPANY NAME	**:**	GAMUDA BERHAD
FINANCIAL YEAR	**:**	July 31, 2026

OUTLINE:

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

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

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

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

Intended Outcome

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

Practice 1.1

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

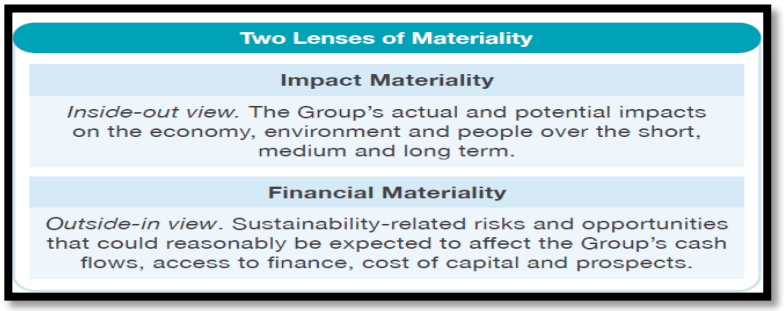
Application	:	Applied
Explanation on application of the practice	:	The Board of Directors **("Board")** of Gamuda Berhad **("Gamuda" or "Company")** recognises the importance of maintaining adequate corporate governance practices within Gamuda and its subsidiary companies **("Group")** and devotes considerable effort to adopt relevant best practices. Good corporate governance is crucial to sustain the Group in the long term through the ever-changing regulatory and market environment. The Board regards corporate governance as an integral part of the Group's business strategy. The Board believes that sound and effective corporate governance practices are fundamental to the smooth, effective and transparent operation of a company and its ability to attract investment, protect the rights of shareholders and stakeholders, and enhance shareholder value. The Board continuously evaluates the Group's corporate governance practices and procedures with a view to adopting and implementing best practices in so far as they are relevant to the Group, having regard to the nature of the Group's businesses and the size of its business operations. The Board is responsible for the long-term success of the Group and the delivery of sustainable value to stakeholders. Hence, the primary role of the Board is to protect and enhance long-term stakeholder value. It sets the overall strategy for the Group and supervises executive management. It also ensures that good corporate governance policies and practices are implemented within the Group. While discharging its duties, the Board acts in good faith, with due diligence and care, and in the best interests of the Company and its shareholders. A framework of delegated authority is in place consistent with the structure of delegation below the Board level. The Board reserves to itself certain key matters to approve, including the Group's strategic plans, major capital expenditure, corporate governance issues, dividend payout and external financial reporting.

The Board delegates responsibility for the day-to-day operation of the business to the Group Managing Director who is assisted by the Deputy Group Managing Director and Key Senior Management and recognising his responsibility for ensuring that the Group operates within a framework of prudent and effective controls.

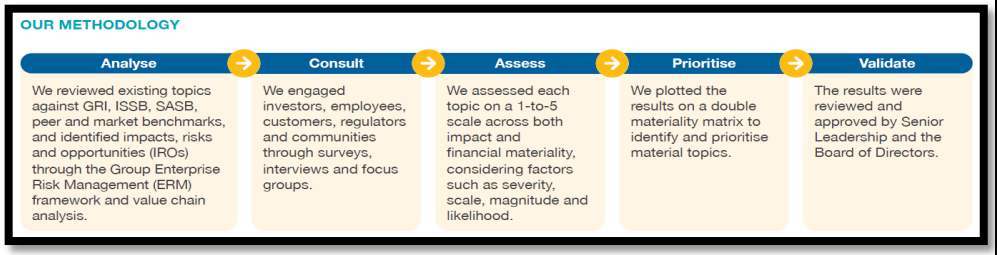
In discharging his duties in leading the Group with due care, skill and diligence, the Group Managing Director is guided by the Gamuda Integrated Value Creation Model, as illustrated in pages 66 to 67 of the Integrated Report 2026. The model has been formalised, disseminated to employees and continuously reinforced throughout their tenure with the Group.

The Group's business model, grounded in stability and adaptability, is a cornerstone of the Group's growth strategy. By leveraging the Group's expertise, strategic partnerships, and innovative approach, the Group is expanding its reach across diverse regions and sectors. From project inception to completion, the Group optimises resources, harnesses technology, and fosters a culture of engineering excellence. This model is adaptable to the evolving needs of the Group's engineering, property, and infrastructure businesses and ensures sustainable value creation for Gamuda's stakeholders.

In FY2026, Gamuda conducted its first formal Double Materiality Assessment **("DMA")** to identify and prioritise the sustainability-related impacts, risks and opportunities most relevant to the Group and its stakeholders. The assessment considered both impact materiality, which examines the Group's actual and potential impacts on the economy, environment and people, and financial materiality, which considers sustainability-related risks and opportunities that could affect the Group's financial performance and prospects.



The five-step DMA process comprised analysing sustainability topics and benchmarks, consulting key stakeholders, assessing each topic from impact and financial materiality perspectives, prioritising the results through a double materiality matrix, and validating the results with Senior Leadership and the Board. Further details are set out on page 63 of the Integrated Report 2026 and pages 15 to 16 of the ESG Impact Report 2026.



Management's performance under the leadership of the Group Managing Director is monitored by the Board. Updates on the performance of the Group's business units, operational matters, strategies and progress against established targets are regularly presented and deliberated at Board meetings. Matters reserved for the Board's decision include:

- key corporate strategies and plans involving acquisitions and disposals of material assets; and
- major investment decisions affecting the Group's strategic direction and policies;
- financial results and announcements; and
- actual or potential conflict of interest involving a Director or substantial shareholder.

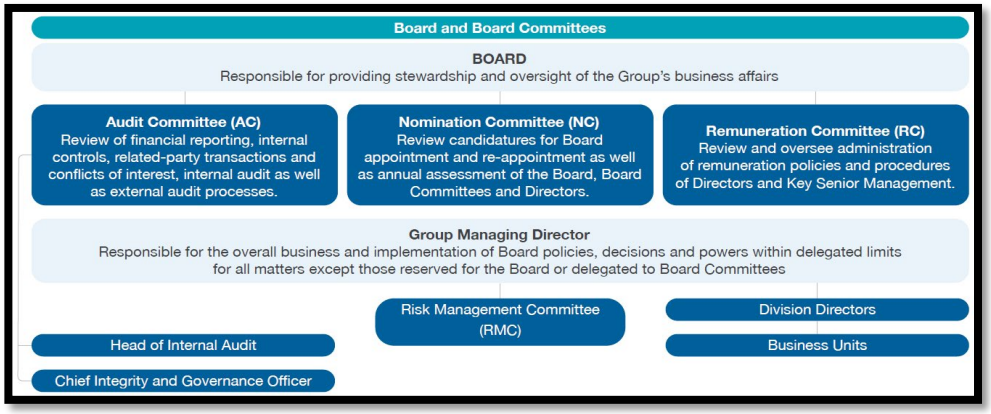
Relevant members of the Management attend Board meetings to present updates on key initiatives, business targets and achievements and to provide clarification on matters raised by the Board. Neither the Group Managing Director nor the relevant members of the Management are substantial or controlling shareholders of the Company.

The Chairperson of the Audit Committee reports to the Board on significant matters deliberated at the Audit Committee Meetings that require the Board's attention, direction or decision.

The Audit Committee assists the Board in discharging its fiduciary and oversight responsibilities, including overseeing the financial reporting process and reviewing whether the Company's financial statements present a true and fair view of the Group's financial position and performance. Further details are set out in the Audit Committee Report is set out on page 168 of the Integrated Report 2026.

The Head of Legal and Company Secretarial who is also the Joint Company Secretary, attends Board meetings to advise and respond to enquiries on legal, regulatory and corporate governance matters affecting the Group.

As illustrated below, Board Committees have been established to assist the Board in its oversight function, with each Board Committee having specific areas of responsibility. However, it should be noted that the Board retains collective oversight over the Board Committees at all times. These Board Committees have been constituted with clear terms of reference, and they are actively engaged to ensure that the Group adheres to good corporate governance.



	The Board receives the minutes of all Board Committee meetings at the Board meeting following the Board Committee's meeting. The Chair of the respective Committees will also verbally report on significant areas of discussion and key decisions. To assist each Committee in discharging its responsibilities, each Committee has an annual meeting planner that sets out the scheduled items of business and reports to be considered during the year. The Board is satisfied that risk management policies and procedures implemented by Management through the Risk Management Committee are adequate and appropriate for maintaining effective risk management and internal control systems. These systems enable the Group's significant risks to be identified, assessed, monitored and managed. Further details are provided in the Risk Management Committee Report is set out on page 167 of the Integrated Report 2026. The Nomination Committee was established in 2002 to assist the Board in matters relating to Board composition, appointments, performance evaluation, succession planning and Directors' development. In accordance with its Terms of Reference, the Nomination Committee is responsible for: ➢ reviewing annually the structure, size and composition of the Board, including the balance of skills, knowledge, experience and diversity and recommending any appropriate changes to the Board. ➢ recommending the methodology, process, and criteria for assessing the effectiveness of the Board and Board Committees, and the contribution of individual Directors; ➢ assisting the Board in conducting the relevant assessments; and identifying opportunities to improve the effectiveness of the Board, Board Committees and individual Directors. ➢ identifying suitable candidates for appointment as Directors, including where there is no immediate vacancy, and supporting succession planning for existing Directors. ➢ recommending candidates for election or re-election by shareholders at general meetings, including Directors retiring by rotation or following their appointment to fill a casual vacancy; ➢ recommending whether an Executive Director should continue in office; ➢ reviewing succession planning for the Board; ➢ recommending suitable induction, education and training programmes for existing and newly appointed Directors; and ➢ considering and recommending appropriate measures to address conflicts of interest involving Directors. Subject to meeting the applicable regulatory requirements and the criteria set out in the Company's Directors' Fit and Proper Policy, every Director, including the Group Managing Director, is subject to retirement at least once every three years and is eligible to offer himself or herself for re-election.

	The Terms of Reference of the Nomination Committee are available on Gamuda's corporate website at www.gamuda.com and may be accessed by scanning the QR code below:  Gamuda's Leadership Competency Framework formalises the Group's approach to talent development and strengthens its leadership bench strength across three core pillars: ✪ Self, ✪ People, and ✪ Business Savvy. To develop a high-performing talent pipeline capable of advancing the Group's vision and sustaining its long-term competitive advantage, the framework promotes five key leadership attributes: ✪ Strategic Clarity, ✪ Critical Thinking, ✪ Decisive & Bold, ✪ Confident & Open, and ✪ Respected by Colleagues. The Group develops leadership culture and capability building through structured, progressive development initiatives: ✪ Gamuda Learning Centre **("GLC")**: Delivers foundational leadership and skill-based training programmes. ✪ Executive Development Programme **("EDP")**: Embeds core Gamuda values and operational philosophy for early-career professionals and executives. ✪ Talent Acceleration Programme **("TAP")**: Fast-tracks development for high-potential emerging leaders. ✪ Transform Managers to Leaders **("TML")**: Prepares mid-to-senior managers for enterprise-level responsibility. ✪ Executive & Group Mentoring: Combines 1:1 tailored guidance with cross-functional group mentoring to sharpen commercial acumen and strategic decision-making. By empowering our talent pool with these essential competencies and technological capabilities, Gamuda is actively shaping its next generation of agile, future-ready leaders who possess the ownership and strategic agility required to deliver our overarching vision and mission.

	Gamuda's talent-development strategy beginning with its scholar intake and extending to deliberate succession planning, supports the expansion of the Group's capacity and capabilities required to deliver its five-year business plan. The Group's emerging leaders and identified successors continue to develop and assume greater responsibilities. Gamuda will continue to strengthen its talent pipeline and leadership bench at various levels to support the Group's growth objective. In FY2026, 63% of the Group's workforce was between 30 and 50 years of age. Gamuda actively invests in the development of its employees through deliberate succession planning and the placement of high-potential individuals in critical roles to accelerate their learning and contribution. A number of emerging leaders have assumed key executive positions under the guidance and mentorship of experienced Senior Management. This continuous process of identifying, developing and empowering talent is central to Gamuda's culture and supports an agile, forward-looking organisation capable of delivering long-term excellence. As the Group approaches its 5-decade anniversary, it continues to leverage its proven strengths in talent development and strategic differentiation via innovation and technology. Gamuda is committed to conducting its businesses sustainably by addressing climate change and managing its carbon emissions. The Gamuda Green Plan 2030, launched in conjunction with World Environment Day on 5 June 2021, provides the Group's sustainability framework and roadmap. It is structured around four pillars: • sustainable planning and design for construction; • embedding community considerations into the business; • environmental and biodiversity conservation; and • enhancing sustainability through digitalisation. The Green Plan sets out measurable targets across environmental, social and governance dimensions through to 2030 and beyond. These include the Group's commitment to circular construction and the reduction of Scope 1 and Scope 2 greenhouse-gas emissions intensity by 45% by 2030. Further details of the Group's ESG framework are provided on pages 13 to 14 of the ESG Impact Report 2026. The Sustainability Steering Committee supports the implementation of the Green Plan and the integration of sustainability considerations across the Group's projects and businesses. Gamuda's sustainability-governance structure and the respective responsibilities of the Board, Audit Committee, Risk Management Committee, Group Chief ESG Officer and Sustainability Steering Committee are described under Practice 4.1 of this Corporate Governance Report. Digitalisation is a key enabler of the Gamuda Green Plan. Drawing on its experience in delivering technology-driven solutions for major infrastructure and property projects, Gamuda continues to modernise its technology architecture to support international growth, facilitate cross-border collaboration and promote the consistent application of the "Gamuda Way" across its projects.

	Under the leadership of the Group Chief Digital Officer, the Group's Gamuda Excellence Transformation **("GET")** and Gamuda Information Technology **("GIT")** teams work together to deliver a seamless digital experience across the organisation. Established in June 2021, GET drives digital innovation throughout the Group. Through GET, the Gamuda Innovation Hub **("GAIN Hub")** was established as a centre of excellence comprising subject-matter experts who support the Group's projects worldwide in areas including artificial intelligence, data analytics, augmented reality, Building Information Modelling, digital engineering, software engineering and geographic information systems. The GAIN Hub has hosted many notable leaders in the technology industry, including Jim Lynch, the Senior Vice President of Autodesk Construction, and Mark Micallef, the Google Cloud Managing Director – SEA, validating the world-class work happening at the GAIN hub. As the Company expands its international operations, leveraging technology becomes increasingly vital for facilitating cross-border collaboration, enhancing project visibility, and reinforcing our innovative brand image. The GET team has created and deployed the Gamuda Digital Operating System **("GDOS")** which is an integrated standard set of tools for projects that includes Autodesk Construction Cloud, Oracle P6 and SAP S/4HANA, all underpinned by the data warehouse, Google Cloud BigQuery, to drive data collection across the globe. Gamuda has also developed BotUnify, the Group's generative artificial-intelligence platform, which enables users to create customised bots using their own documents and information. Gamuda's digital innovation has catapulted Gamuda to the global stage, with John Lim presenting the main construction keynote together with Jim Lynch for Autodesk University in 2024, the biggest global construction technology conference. This is a first for an APAC company. John Lim has received the Autodesk Construction Champion 2023 award and has been recognised in the Autodesk 40 under 40 for 2023. Gamuda is also part of the exclusive Autodesk Construction Executive Council **("CXC")**, which gathers global leaders to meet with the senior leadership of Autodesk to guide the product roadmap. Gamuda also has developed a multi-faceted relationship with Google Cloud. GIT/GET is an early mover for Google Cloud's GenAI tools like Gemini in BotUnify, which was showcased at the Mantap Bersama Malaysia Event 2024. Gamuda has also been highlighted as a key success story in their APAC Customer Spotlight. In 2024, Gamuda has also launched the Gamuda AI Academy in a first-of-its-kind partnership with Google Cloud, a community initiative by Yayasan Gamuda to train the next generation of AI experts on Google Cloud for Malaysia, which has successfully conducted five cohorts and trained over 350 participants to date at three locations (Kuala Lumpur, Sabah and Sarawak).

	Recognising the importance of Information Technology **("IT")** governance, information security, and cybersecurity, the Group achieved ISO/IEC 27001:2022 certification on 17 November 2023. This certification confirms that our Information Security Management System **("ISMS")** meets international best practices and incorporates the latest advancements in mitigating cybersecurity threats. Gamuda was also recognised as IDC's Future Enterprise of the Year 2024 and received the IDC Special Awards for Digital Innovation (Malaysia & Regional). Moving on to remuneration of the Board, the Remuneration Committee is principally responsible for reviewing and recommending to the Board the remuneration framework and packages for the Executive Directors in all their forms, drawing on external advice where necessary. It also reviews and recommends the fees and benefits payable to the Non-Executive Directors. The Remuneration Committee seeks to ensure that Directors' remuneration is competitive, motivates good performance and loyalty, and supports growth in shareholder value. The remuneration of Non-Executive Directors primarily comprises fees and benefits, which are subject to shareholders' approval in accordance with the Companies Act 2016. The Board recognises Investor Relations **("IR")** as an important component of the Company's corporate governance responsibilities. To meet the expectations of the investment community, the Company has set up a dedicated IR unit headed by the Group Managing Director, and supported by the Investor Relations team. This provide investors and analysts with appropriate access to Management on matters relating to the Group's performance, strategy and prospects. Further details of the Group's IR policies, programmes and activities are set out on pages 162 to 164 of the Integrated 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

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	:	Y.Bhg. Tan Sri Dato' Setia Haji Ambrin Buang, an Independent Non-Executive Director, continued to serve as Board Chairman during FY2026. He leads Board discussions, encourages constructive challenge and the expression of differing views, ensures sufficient time for deliberation and promotes effective communication between the Board and Management. Prior to his Board appointment in Gamuda, Y.Bhg. Tan Sri Dato' Setia Haji Ambrin had a distinguished career, including serving as the Auditor General of Malaysia, capping his more than 35 years of service in the Malaysian Civil Service, with his tenure as Auditor General concluding on 2 February 2017. More details on Y.Bhg. Tan Sri Dato' Setia Haji Ambrin can be found in his profile on page 130 of the Integrated Report 2026. Where necessary, the Chairman will conduct separate sessions with the Non-Executive Directors **("NED")** to allow for discussion on any pertinent issues raised by the NEDs and/or issues from the Management. In May 2026, the NEDs held a separate session to consider a proposed non-material partial divestment before the relevant paper was circulated for approval by way of a Directors' resolution in writing. Aside from chairing Board meetings, the Chairman also plays a key role in overseeing the conduct of general meetings. Beyond ensuring the orderly tabling and passage of resolutions, he facilitates effective communication on the floor, encourages active engagement from shareholders, and ensures that sufficient time is allocated for meaningful questions and answers.
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 roles of the Chairman and the Group Managing Director remain separate and are held by different individuals. The Chairman, Y.Bhg. Tan Sri Dato' Setia Haji Ambrin Buang is an Independent NED, leads the Board and is responsible for its effective functioning, while the Group Managing Director, Y.Bhg. Dato' Lin Yun Ling leads Management and is responsible for implementing the Group's strategy and managing its operations. The division of responsibilities between the Chairman and the Group Managing Director is clearly established and agreed by the Board as set out in the Board Charter and which can be summarised as follows: **Chairman (Y.Bhg. Tan Sri Dato' Setia Haji Ambrin Buang)**: - ➢ Leadership of the Board and in ensuring its effectiveness on all aspects of its role as well as governance of the Board. ➢ The orderly conduct of meetings and that adequate time is allocated for discussion of all agenda items, in particular strategic issues. ➢ Encourages open and productive as well as effective communications between the Company and its investors. ➢ Promotes a culture of openness and debate by facilitating the effective contribution of Independent NEDs, in particular ensuring constructive relationships between Executive, NED and Independent NEDs. ➢ Ensuring that the Directors receive accurate, timely and clear information. ➢ Act as point of contact for shareholders and other stakeholders particularly when concerns cannot be resolved through normal channels. **Group Managing Director (Y.Bhg. Dato' Lin Yun Ling)**: - ➢ managing the day-to-day business operations of the Group and ensures that the appropriate standards of corporate governance permeate throughout the organisation. ➢ A central part includes: • recommending key strategies/policies and implementing those agreed/approved by the Board;

	• planning the future direction of the Group; and • allocating decision making and responsibilities among the key senior management accordingly. ➢ acts as the Group's official spokesperson and manages communication with shareholders and employees. ➢ takes a leading role in the relationship with all external agencies and in promoting Gamuda Group.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

Practice 1.4

The Chairman of the board should not be a member of the Audit Committee, Nomination Committee or Remuneration Committee

Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.			
Application	:	Applied	
Explanation on application of the practice	:	The Board Chairman, Y.Bhg. Tan Sri Dato' Setia Haji Ambrin Buang, is not a member of the Audit Committee, Nomination Committee or Remuneration Committee and does not attend their meetings by invitation. Accordingly, the Company has applied Practice 1.4 of the Malaysian Code on Corporate Governance **("MCCG")**.	
Explanation for departure	:		
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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	:	Both the Company Secretaries of Gamuda are qualified to act as Company Secretary pursuant to Section 235 of the Companies Act 2016. One has legal qualification and holds an LLB whilst the other is an Associate member of the Chartered Governance Institute of Malaysia **("CGIM")**, formerly known as the Malaysian Institute of Chartered Secretaries and Administrators **("MAICSA")**. The appointment of Company Secretaries is based on the capability and proficiency determined by the Board. The Constitution of the Company permits the removal of Company Secretaries by the Board. All members of the Board, whether as a whole or in their individual capacities, have access to the advice and services of the Company Secretaries on all matters relating to the Group to assist them in furtherance of their duties. Both Company Secretaries report directly to the Board through the Chairman on all Board and governance matters, while also maintaining an internal reporting line to the Group Managing Director through the Group Chief Financial Officer for corporate secretarial and legal matters related to the business. Their key duties and responsibilities include the following: ➢ Ensures that the dates for Board Meeting and Board Committees Meetings are scheduled well in advance and that the Board has formal schedule of matters specifically reserved for its discussion and approval. The schedule also ensures that the direction of these meetings is properly controlled and are in the hands of the Board. ➢ Manage the logistics of all Board and Board Committee meetings. ➢ For annual general meetings with Company's shareholders (held at the beginning of December each year), the Company Secretaries play an important role in overseeing the processes, ensuring that due processes and proceedings are in place and properly managed. ➢ During the meeting, the Company Secretaries will assist the Chairman and the Board to conduct the meeting and ensure the minutes are properly recorded, particularly the questions raised by the shareholders.

	➢ Provides support to the Board in fulfilling its fiduciary duties and its role in shaping the corporate governance of Gamuda Group. ➢ Regularly keeps the Board updated and informed of the requirements such as restriction in dealing with the securities of the Company and updates as issued by the various regulatory authorities including the latest developments in the legislations and regulatory framework affecting the Group as well as best practices of the MCCG. ➢ Serving as a central point of contact for stakeholders' communication and engagement on corporate governance issues. While responding to the Board evaluation conducted internally this FY2026, the Board was satisfied with the support provided by the Company Secretaries during FY2026 To upskill themselves and keep abreast with the latest developments in the corporate governance realm, the Company Secretaries have attended relevant training and professional development programmes during the financial year relating to : ➢ the Companies Act 2016; ➢ the MCCG; and ➢ the Main Market Listing Requirements **("Listing Requirements")** of Bursa Malaysia Securities Berhad **("Bursa Securities")**.	
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	:	Recognising the importance of sound and timely information flow to Board effectively, the Company Secretaries ensure that the dates for Board Meeting and Board Committees Meetings are scheduled well in advance by preparing an annual tentative calendar and a formal schedule of matters specifically reserved for the Board are also included in the tentative calendar. The schedule also ensures that the direction of these meetings is properly controlled and are in the hands of the Board. Notices of Board and Board Committee meetings, setting out the agenda, are circulated to the Directors in advance and ordinarily at least seven days before the meeting. Board and Board Committee papers are made available electronically and upon request, in physical form as early as practicable to facilitate informed deliberations. The Company monitors circulation lead times, follows up with paper owners on late or supplementary papers and identifies areas for improvement as part of its assessment of meeting effectiveness. Minutes are circulated to the relevant members for comment and confirmation in accordance with the applicable meeting procedures. Board and Board Committee papers are circulated electronically through a secure Board portal accessible only to authorised users. Access controls, user authentication and document-management measures are maintained to safeguard the confidentiality and integrity of meeting materials. Revised and supplementary papers are identified to support version control and informed deliberations. Details of the Directors' attendance at Board and Board Committee meetings during FY2026 are set out on page 170 of the Integrated Report 2026. Management presentations are given by the Management to facilitate proper consideration and debate of matters brought before the Board. Progress on key initiatives is reported regularly and documented together with routine matters such as financial performance and current progress of project and operation in each of the Group's business activities. The Chairman ensures that there is enough time allocated for the Board to make an informed decision at the scheduled Board meetings. If he contemplates that more time is required to deliberate on matters submitted by the Management in particular pertinent matters like material acquisitions and/or disposal, corporate exercises, etc, then a Special Board Meeting will be convened for these purposes.

	All issues discussed and all decisions made during the Board Meetings will be properly recorded by the Company Secretaries and reviewed by the Board for completeness and accuracy. The minutes of the Board Meetings are circulated to all Directors for their perusal before being confirmed by the Chairman at the commencement of the following Board Meeting. Senior Management personnel usually attend Board Meetings to brief the Board on various matters submitted for their consideration. This enables the Board to make informed decisions on corporate and business issues under consideration. When Directors are unable to attend a meeting, they are advised to make their views known, if any, to the Chairman of Board prior to the meeting.	
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 articulates its roles and responsibilities in a formal governance document that sets out the matters reserved for the Board's decision-making. Originally adopted in 2002 as the Directors' Handbook, this framework has now been replaced by a contemporary Board Charter, which provides a more current and comprehensive guide to the Board's duties. The new Board Charter—recommended by the Nomination Committee and approved by the Board on 26 September 2024—replaces the Directors' Handbook and aligns the Group's governance practices with prevailing standards and best practices. This newly approved Board Charter aims to: ❶ Enhance Clarity: Provide clear guidelines and expectations for Board members. ❷ Aligns with Best Practices: Incorporates current governance standards and regulatory requirements. ❸ Supports Strategic Decision-making: Defines roles and processes for effective Board functioning. ❹ Fosters Continuous Improvement: Enables ongoing evaluation of governance practices. The Board Charter reflects prevailing corporate governance standards and applicable regulatory requirements. It: • **Supports effective decision-making** by clearly defining the roles, responsibilities and processes governing the Board and its Committees; and

	• **Promotes continuous improvement** by providing a framework for the periodic assessment and enhancement of the Company's governance practices. The Board Charter is available on Gamuda's corporate website at www.gamuda.com. For quick access, please scan the QR code below:	
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 Directors' Code of Conduct on 28 September 2016. In addition to the Company Directors' Code of Ethics established by the Companies Commission of Malaysia, the Directors' Code of Conduct is the Board's commitment towards establishing a corporate culture which prescribes ethical conduct that permeates throughout the Company and ensuring the implementation of appropriate internal systems to support, promote and ensure its compliance. The Directors' Code of Conduct is available for reference on Gamuda's corporate website at www.gamuda.com. For quick access, please scan the QR code below: The Board is committed to ensuring that all its business activities operate with the highest standards of business ethics and integrity as summarised in the Company's written code on business practices, which are applicable Group-wide including Group operations overseas. The Directors' Code of Conduct encapsulated the following measures to reinforce the practices articulated therein and guide the behaviours of the Company Directors: - ➢ protect and ensure the proper use of the Company's assets; ➢ ensure compliance with laws, rules and regulations; ➢ handle actual or potential conflict of interest; ➢ encourage reporting of unlawful or unethical behaviour; ➢ prevent corrupt practices which include the offering and acceptance of gifts and benefits.

	Among the measures implemented by the Company to reinforce the practices contained in the Directors' Code of Conduct is as follows: - ➢ Gift & Benefits Policy provides guidance on how to recognize and deal with the different forms of gifts and benefits which may lead to bribery and corruption issues. It aims to protect those involved by clarifying what forms of gifting is permissible and what is not, to avoid any conflict of interest and to ensure that we treat all people and organisations with whom we come into contact or conduct business, impartially. ➢ Sexual Harassment Policy in tandem with the Company's belief that all employees should be treated with dignity and respect and that a safe, healthy and supportive work environment should be preserved for all the employees of the Company; ➢ Social and Media Policy (revised on 13 September 2023) which governs proper usage of all forms of social media in the Company; ➢ The Human Rights Policy sets out the standards to which the Group is firmly committed. All employees are expected to understand that any form of violence, forced labour, child labour, discrimination, harassment, bullying, or retaliation is strictly unacceptable. This Policy applies to all individuals within the Group, including full-time, part-time, temporary, probationary, casual and contract employees, as well as interns and directors. ➢ The Information Security Policy **("ISP")** was developed to ensure a consistent company-wide process approach for the establishment, implementation, operation, review, maintenance and improvement towards Information Security Management System **("ISMS")**. Gamuda has adopted SAP S/4Hana as our global cloud-based Enterprise Resource Planning **("ERP")** system. This system has been successfully rolled out to a majority of subsidiaries across Gamuda Group. This enables the Group to have: ⏭ A global system for financial accounting and governance. ⏭ Better organisational efficiency through streamlined process and automation. ⏭ Enables cost efficiencies through offshoring & centralisation of work in the HQ back office. In 2023, the GIT Team started modernising Gamuda's core infrastructure with a move to Cloud. For example, Gamuda has successfully migrated our SAP S/4Hana to Google Cloud, a first for the region Recognising the critical importance of Information Technology **("IT")** governance, information security, and cybersecurity, the Group achieved ISO/IEC 27001:2022 certification on 17 November 2023. This certification confirms that our Information Security Management System **("ISMS")** meets international best practices and incorporates the latest advancements in mitigating cybersecurity threats. ➢ The Group-wide Digital Procurement Platform was rolled out in financial year 2018 to make procurement more transparent and effective; by using a consistent, collaborative approach leveraging on the SAP Ariba platform that embraces supply chain and procurement best practices to improve value and sustainable savings.

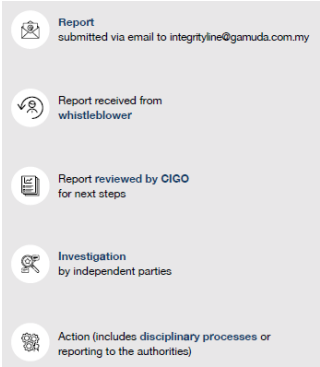
	➢ The Anti-Bribery and Corruption **("AB&C")** Policy and the Whistleblowing Policy and Procedure (supersedes the whistleblowing policy adopted by the Group in 2011) were also adopted on 28 July 2020 following the establishment of an Integrity and Governance Unit **("IGU")**. ➢ The Code of Business Ethics **("CoBE")** was developed and approved on 3 November 2020 by IGU together with the Group Human Resource & Administration to guide and support the Gamuda Group's business operations in ensuring: • correct and ethical business practices; • safe and conducive working environment; • fair treatment of interests of all relevant stakeholders; and • compliance to all applicable laws and regulations All the above policies are available for reference on Gamuda's corporate website at www.gamuda.com. For quick access, please scan the QR code below:	
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	:	Gamuda Group's commitment to an ethical business environment and strong governance resilient to the threats of corruption, abuse of power and malpractices is signified by the formation of the Integrity and Governance Unit **("IGU")** on 13 December 2019. For details, please refer to the Statement on Integrity and Governance set out on pages 172 and 173 of the Integrated Report 2026 which encompasses the milestones for financial year **("FY")** 2026. Gamuda maintains a zero-tolerance approach to bribery and corruption and have adopted several measures to eliminate any risk of such instances across the organisation and with our partners, associates, and suppliers. This aligns with our Anti-Bribery and Corruption **("AB&C")** Policy, the Whistleblowing Policy and Procedure (supersedes the whistleblowing policy adopted by the Group in 2011) and relevant national laws. Following the adoption of the above two policies, the IGU has implemented Integrity Pledges for Directors and the Company's employees beginning in the financial year 2021. The pledge sets a clear leadership tone that there is no compromise on the issue of corruption and reinforces the will and corruption-free stand of the Board and the Management of Gamuda as well as the Group. It also demonstrates Gamuda's long standing commitment to promote integrity and good governance amongst its personnel and further reaffirms the Group's stand in ensuring that there are no corrupt practices or elements of corruption throughout the Group and that any abuse of power will not be tolerated. During the financial year, IGU undertook several activities and initiatives to strengthen integrity and reinforce governance, including: ✪ Implementation and monitoring of the Gamuda Organizational Anti-Corruption Plan **(OACP)** 2025-2028. ✪ Annual renewal of the Employee Integrity Pledge via the Gamuda Employee Management System **("GEMS")**. ✪ Enhancement of third-party integrity controls.

	✪ Conduct of integrity and anti-corruption training, awareness and engagement initiatives, including collaboration with the MACC. These initiatives were aimed at identifying areas for improvement and enhancing the Group's integrity and governance practices. The Group's Whistleblowing Policy and Procedures serves as a confidential or anonymous mechanism for our stakeholders. It provides stakeholders with a secure and confidential platform to report any suspicious wrongdoing, misconduct or non-compliance with the Group's policies without fear of reprisal or dismissal. Gamuda Group has in place a comprehensive procedure that ensures every reported incident is thoroughly investigated by an independent team. The procedure and investigating teams are overseen by the Chief Integrity and Governance Officer **("CIGO").** Stakeholders can file their reports through integrityline@gamuda.com.my. The process for raising and addressing whistleblowing are as illustrated below:  Further details are set out in the Statement on Integrity and Governance on pages 172 to 173 of the Integrated Report 2026. Gamuda's wholly owned sub-subsidiary in Australia, DT Infrastructure has implemented the "Speak Up" policy on 18 August 2023 to foster a culture of transparency and accountability. This policy encourages both employees and external stakeholders to report any form of suspicious misconduct or non-compliance. Issues covered under the policy include, but are not limited to, bribery, fraud, corruption, coercion, discrimination, harassment, bullying, breaches of the company's code of conduct and any other illegal or unethical activities. The said policy was subsequently revised on 5 September 2023 to update the speak up site address. The "Speak Up" policy provides multiple secure and confidential avenues for reporting, including anonymous options, thus ensuring that individuals feel safe and supported when raising concerns.

All disclosures are treated with the utmost seriousness, and DT Infrastructure is committed to thoroughly investigating each report, with the goal of maintaining integrity and fostering a respectful, law-abiding work environment.



Gamuda is committed to providing a fair and equitable workplace for all employees. The whistleblowing hotline and policy ensures that employees have a safe and confidential way to raise concerns about any wrongdoing or misconduct. This is a testament to our commitment to creating a workplace where everyone feels respected and valued.

The AB&C Policy and the Whistleblowing Policy and Procedure above two policies are available for reference on Gamuda's corporate website at www.gamuda.com. For quick access, please scan the QR code below with a smartphone: -

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, in collaboration with senior management, assumes ultimate responsibility for the governance of sustainability within the Group. This includes setting the strategic direction, priorities, and targets for sustainability, in alignment with Gamuda's long-term value creation objectives. The Board has designated Mr Justin Chin Jing Ho, Managing Director of Gamuda Engineering, as the Board Member responsible for Environmental, Social and Governance **("ESG")** and Sustainability. In discharging its oversight responsibilities, the Board is supported by the Audit Committee, the Risk Management Committee, the Group Chief Communications & ESG Officer and the Sustainability Steering Committee. The Board oversees the Group's sustainability strategy and related risks and opportunities, reviews material sustainability matters and monitors progress against the Group's sustainability commitments and targets. Together with Ong Jee Lian, the Group Chief Communications and ESG Officer, they provide leadership in advancing the Group's sustainability commitments and regularly review material ESG KPIs and reporting metrics. This supports the continued integration of sustainability considerations into Board deliberations, performance monitoring and long-term business strategy, with operational implementation supported by the Group Sustainability Steering Committee. The Board's sustainability direction is supported by the Gamuda Green Plan 2030 and the Group ESG Policy Statement, which set out the Group's sustainability priorities and commitments. These are reinforced by Board-approved governance policies that establish the principles and requirements for managing ESG risks and opportunities across the Group. The Board is supported by Management and relevant Committees in the business units overseeing the implementation and management of ESG matters. The Audit Committee oversees internal controls and internal audit processes relating to ESG risks and disclosures. As the Group expands across multiple jurisdictions, ESG due diligence has been formalised in FY2026 within the internal audit framework, with reporting lines to the Audit Committee and, ultimately, the Board.

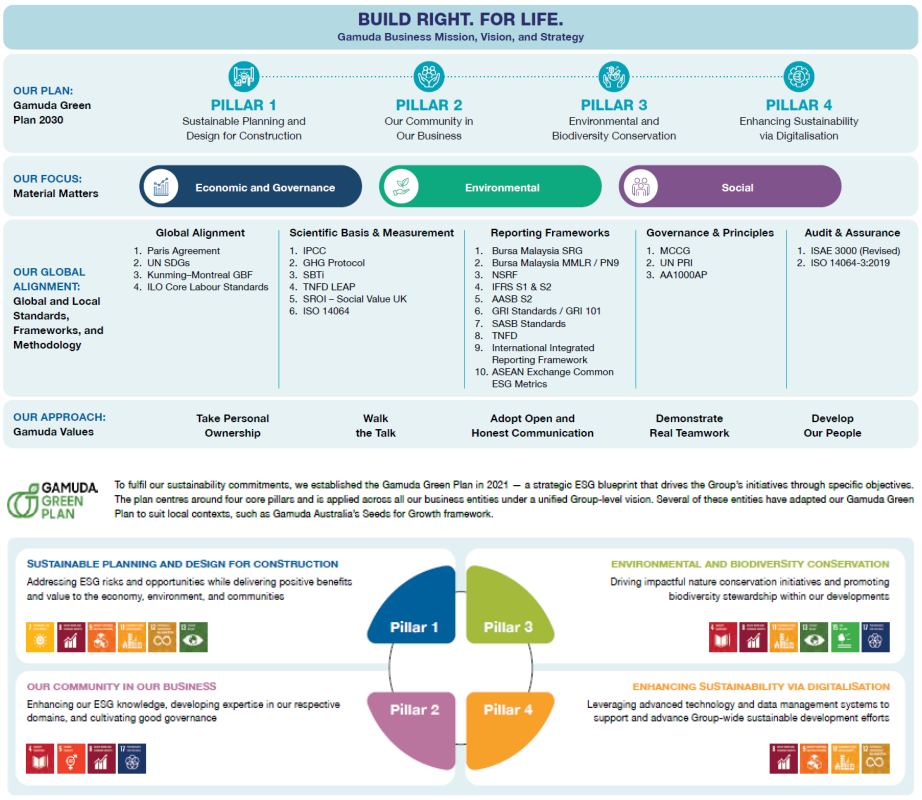
In parallel, ESG-related risks are regularly monitored and discussed by the Group Risk Management Committee, in coordination with the Board and senior management. Further details on these risk governance activities are provided in the Risk Management Committee Report (see page 167) of the Integrated Report 2026.

Gamuda Sustainability Governance Structure



The Gamuda ESG Framework is guided by updated prioritised material matters to align strategy, track performance and support long-term value creation. An annual materiality assessment, periodically reviewed by the Board, ensures alignment with evolving industry expectations. To enhance the credibility and transparency of its sustainability disclosures, selected sustainability indicators for FY2026 were subject to independent limited assurance by BSI Services Malaysia Sdn Bhd. The scope and outcome of the assurance engagement are set out in the Limited Assurance Statement on pages 151 to 153 of the ESG Impact Report 2026.

Gamuda's ESG Framework: Build Right. For Life



	The Gamuda Green Plan 2030, introduced in 2021, sets out strategic objectives and targets across the short, medium and long term, with specific milestones towards 2030 and beyond. This year marks the second issuance of our ESG Impact Report as a standalone publication, underscoring our strengthened commitment to transparent and comprehensive ESG reporting.	
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 provides oversight of the Group's sustainability strategies, priorities, targets and performance, which are communicated to internal and external stakeholders through established reporting and engagement channels including: **External communication and disclosure**: a. Company's corporate website, and official social media platforms. b. Quarterly financial results, including ESG and sustainability-related updates presented to investors, fund analysts and the media. c. The Annual/Integrated Report and ESG Impact Report (Sustainability Report). d. ESG Bulletins and other sustainability-related publications available on the Company's corporate website. e. Media releases and articles including videos relating to the Company's ESG and sustainability initiatives. f. Dedicated ESG briefings and roadshows for key stakeholders, including investors, analysts, media, authorities, regulators, business partners and supply chain partners. g. Participation in ESG rankings, indices, assessments and external sustainability benchmarking exercises. Stakeholder engagement and feedback: a. Stakeholder surveys, questionnaires and feedback mechanisms to gather views and insights on ESG priorities and material matters. b. Consultations, roundtables and working groups with regulators, industry bodies, academic institutions, NGOs and other relevant stakeholders. c. Community outreach programmes and engagement with affected and interested communities. d. Engagement and dialogue with business partners and supply chain stakeholders.

	Internal Communications: a. Mandatory ESG and sustainability training for employees. b. ESG training, capacity-building and engagement sessions for the Company's supply chain. c. Townhall meetings, employee engagement sessions and other internal communication channels. The sustainability reporting standards and framework adopted by Gamuda to disclose annual ESG performance: **Primary reporting requirements and standard:** a. **Bursa Malaysia Securities Berhad** Main Market Listing Requirements and Sustainability Reporting Guide (3rd Edition), including the Enhanced Sustainability Reporting Requirements under Annexure A of Practice Note 9. b. **IFRS Sustainability Disclosure Standards**, comprising IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures*, as issued by the International Sustainability Standards Board (ISSB). c. **Global Reporting Initiative (GRI) Standards 2021**, including relevant topic-specific standards such as GRI 101: Biodiversity. d. **Sustainability Accounting Standards Board (SASB) Standards**, with applicable disclosure topics for the Engineering & Construction and Real Estate sectors considered in the preparation of the Report. Other reporting standards and frameworks referenced: a. ASEAN Exchange Common ESG Metrics. b. Taskforce on Nature-related Financial Disclosures (TNFD) Recommendations. c. Greenhouse Gas Protocol (GHG Protocol). d. International Integrated Reporting <IR> Framework. e. ISAE 3000 (Revised) for the independent assurance process, where applicable. Other references, commitments and assurance: a. United Nations Sustainable Development Goals (UN SDGs). b. CDP Climate Change assessment requirements. c. Social Value UK principles and guidance, where relevant. Gamuda's near-term, mid-term and net-zero targets have been validated by the Science Based Targets initiative (SBTi). Gamuda is also a member of the TNFD Forum and has participated in relevant global climate and sustainability initiatives. Selected ESG and sustainability disclosures in the ESG Impact Report are subject to independent limited assurance, in accordance with the applicable assurance standard.

	These commitments and assurance processes support the Group's approach to transparency, accountability and continuous improvement in communicating its ESG performance and sustainability journey to internal and external stakeholders.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
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 takes appropriate steps to remain informed of and understand sustainability issues relevant to Gamuda's business, including climate- and nature-related risks and opportunities. The Board receives structured quarterly updates from Management on the Group's sustainability performance and progress against the Gamuda Green Plan (GGP) 2030. These updates cover key areas such as emissions, climate adaptation, nature-related risks and opportunities, and other emerging sustainability matters relevant to the Group's strategy and operations. To strengthen the Board's knowledge and capacity, several Directors participated in targeted ESG training and seminars during FY2026, covering areas including climate risk, biodiversity and sustainable finance. A detailed list of these sessions is provided on pages 156 of the Integrated Report 2026. The Board is also kept informed of evolving sustainability reporting requirements and regulatory developments through Management updates and relevant external engagements. Gamuda's approach is further informed by its participation in national and industry-level sustainability initiatives. The Group is a participating member of the CEO Action Network, an active member of the Master Builders Association Malaysia **("MBAM")** and Real Estate and Housing Developers' Association Malaysia **("REHDA")** focusing on ESG, and serves on relevant national working groups, including the Advisory Committee on Sustainability Reporting **("ACSR")** led by the Securities Commission Malaysia. Gamuda also works with Bank Negara Malaysia on the implementation of the Taskforce on Nature-related Financial Disclosures **("TNFD")** and engages with relevant government ministries and agencies on sustainability-related frameworks and policies. These engagements provide the Group with exposure to emerging regulatory, market and sustainability developments and help inform Management and the Board on issues relevant to Gamuda's business. Gamuda also contributes to national biodiversity initiatives, including the Strategic Roadmap for a Business and Biodiversity Action Plan, aligned with the National Policy on Biological Diversity and the Kunming-Montreal Global Biodiversity Framework.

	The Group's adoption of the IFRS Sustainability Disclosure Standards, including early disclosure referenced to IFRS S2 on climate-related risks and opportunities in FY2024 and FY2025 via ESG Impact Report, also supports the Board's understanding of evolving climate-related financial risks and opportunities and their relevance to the Group's business and strategy. Recognising the increasing importance of social sustainability, Management also keeps the Board informed of emerging human rights considerations through internal risk assessment sessions involving legal practitioners and the ongoing enhancement of Gamuda's Human Rights Policy in line with evolving international standards.	
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 performance evaluation of the Board includes consideration of its effectiveness in overseeing the Group's material sustainability risks and opportunities, including its sustainability leadership, defined roles and responsibilities, and strategic oversight of sustainability matters. During the FY2026 internal Board Evaluation, the Board's performance in these areas was evaluated as part of its overall effectiveness and stewardship. The sustainability-related criteria embedded within the annual Board Assessment are periodically reviewed to ensure they remain relevant and appropriate to the Group's evolving sustainability priorities and material risks and opportunities. Since FY2021, sustainability-related key performance indicators **("KPIs")** have also been incorporated into the annual performance reviews of employees across all levels of the organisation, including senior management. These KPIs are used to assess performance against relevant sustainability priorities and targets, thereby linking management performance evaluation with the Group's management of material sustainability risks and opportunities. The integration of sustainability considerations into both the Board Assessment and management performance reviews supports accountability for the effective oversight and management of the Group's material sustainability risks and opportunities.	
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 :	Ms. Ong Jee Lian has been appointed as the Group Chief Communications and ESG Officer **("GCSO")** since 2020. She leads the Group's sustainability integration, ESG programmes and impact report development. Her profile is set out on page 137 of the Integrated Report 2026. She holds a Master's degree in Sustainable Development Management, certified ACCA Integrated Reporting, certified Sustainability Assurance Practitioner (CSAP) under the Accountability AA1000 Assurance Standard, and Sustainability GRI Reporting Specialist. Ms. Ong leads Gamuda's comprehensive sustainability strategy, encompassing the development and oversight of internal, external, and sectoral policies. Her role is pivotal in enhancing the Group's ESG visibility, cultivating strategic alliances for sustainable infrastructure, and driving the holistic integration of ESG across all business operations, including the development and oversight of sustainability/ESG reports and plans. The roles and responsibilities of Ms. Ong are demonstrated in the annual ESG Impact Report (previously known as Sustainability Report). 

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.

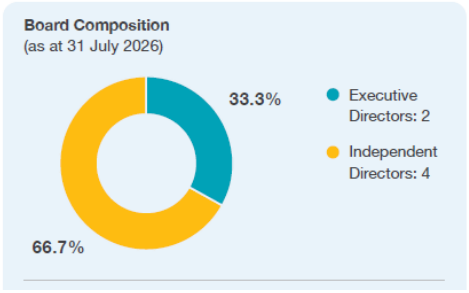
Application	:	Applied
Explanation on application of the practice	:	The composition and size of the Board is reviewed by the Nomination Committee **("NC")** from time to time to ensure its appropriateness and effectiveness. During FY2026, the NC conducted a review of: ➢ the composition of the Board based on a Board matrix which included the gender, age, ethnicity, academic, skills, experience and knowledge of the Directors; ➢ the performance of the Directors who are subject to re-election through the Board and Individual Peers' Assessments for FY2026 conducted internally. The areas of assessment include roles and duties, knowledge and integrity, governance and independence, risk management and interactive skills. Based on the assessment conducted internally, the NC was satisfied with their performances and was of the view that their continued service would benefit the Company and its stakeholders. In addition, the Board assesses the independence of its Independent NEDs through a Self-Assessment of Independence of Independent Directors on an annual basis under the annual Board evaluation process. The assessment of independence is based on the criteria prescribed under the Listing Requirements of Bursa Securities and the Corporate Governance Guide issued by Bursa Malaysia Berhad. Retiring Directors who are seeking re-election are subjected to Directors' assessment overseen by the NC. The Board, on the recommendation of the NC, decides as to whether it will endorse a retiring Director for re-election. In order to ensure a person to be appointed or elected/re-elected as a Director of the Company possesses the necessary quality and character as well as integrity, competency and commitment, the Board had in June 2022 adopted a Directors' Fit and Proper Policy which serves as a guide for the NC and the Board in their review and assessment of candidates or re-elected Directors.

	Y.Bhg. Tan Sri Dato' Setia Haji Ambrin Buang, Ms. Chia Aun Ling and Puan Lila Azmin binti Abdullah, who are due to retire at the forthcoming Fiftieth **("50th")** Annual General Meeting **("AGM")**, have confirmed their continued independence through their respective Self-Assessments of Independence. Save for Ms. Millie Chan, none of the Independent NEDs disclosed any relationship or transaction that could materially interfere with the exercise of their independent judgement. Ms. Millie Chan disclosed a continuing potential conflict of interest, which was first declared to the Company on 31 October 2024 and considered by the Audit Committee on 6 December 2024. The matter was subsequently noted by the Board on 10 December 2024. The underlying circumstances remained unchanged during FY2026, and the Audit Committee was satisfied that the mitigating measures previously established remained appropriate and adequate. Ms. Millie Chan abstained from the deliberation and decision on the matter. The potential conflict of interest did not affect the Board's assessment of her independence. The disclosure will similarly be included in her updated Director's Profile and in the AC section of this Corporate Governance Overview Statement within the Integrated Report 2026. In accordance with Practice 5.3 of the MCCG and the Company's Board Charter, Puan Nazli binti Mohd Khir Johari retired from the Board at the conclusion of the Company's Forty-Ninth **("49th")** Annual General Meeting **("AGM")** held on 4 December 2025, after completing her nine-year tenure as an Independent NED. As at 31 July 2026, all the Company's remaining Independent NEDs had served on the Board for less than nine years. The Board is thus, satisfied with the level of independence demonstrated by all Independent NEDs. Changes during FY2026 comprised the retirement of Puan Nazli on 4 December 2025, the appointment of Puan Lila Azmin binti Abdullah on 1 February 2026 and the resignation of YTM Raja Dato' Seri Eleena on 2 April 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 5.2
At least half of the board comprises independent directors. For Large Companies, the board comprises a majority independent directors.

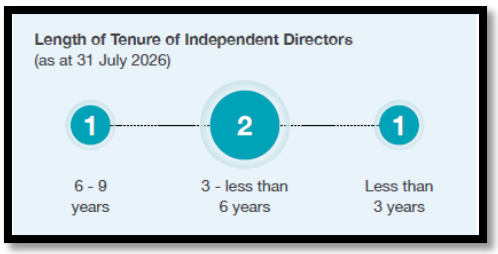
Application	:	Applied
Explanation on application of the practice	:	As at 31 July 2026, four of the six Directors were Independent NEDs, representing 66.7% of the Board. Independent NEDs therefore constituted a majority of the Board, consistent with Practice 5.2 and exceeding the minimum requirement under paragraph 15.02(1)(a) of the Main Market Listing Requirements.  The Board is satisfied that the current composition with majority Independent Directors fairly represents the investment of the majority and minority shareholders in the Company. The current members of the Board bring with them a broad range of business, financial, technical and public service background. The Directors' biographical details are outlined on pages 130 to 136 of the Integrated Report 2026. A complete list of Directors, including their roles, functions, and biographies, is also available at Gamuda's corporate website at www.gamuda.com For easy access, please scan the QR code below: -
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	:	As at 31 July 2026, each Independent NED had served on the Board for less than nine years. The Company therefore applies Practice 5.3. The Board will continue to monitor the cumulative tenure and independence of each Independent NED in accordance with the MCCG, the Listing Requirements of Bursa Securities and the Board Charter. The tenure of the current Independent NEDs of the Company is as illustrated below: - 
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.

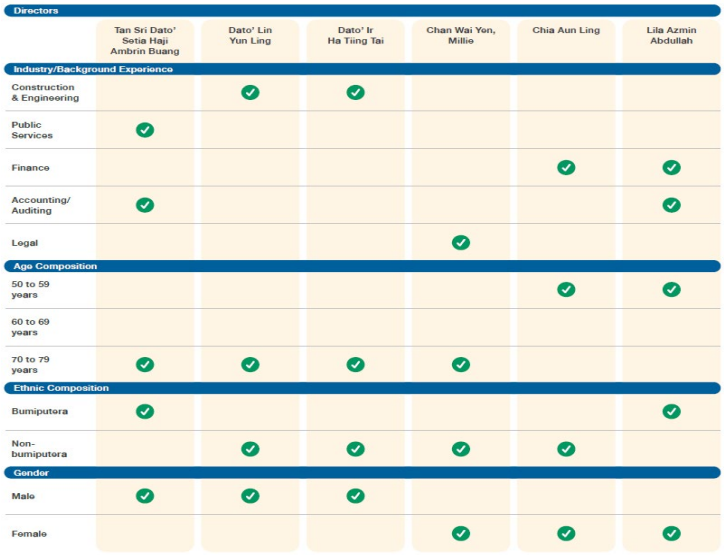
Practice 5.4 - Step Up
The board has a policy which limits the tenure of its independent directors to nine years without further extension.

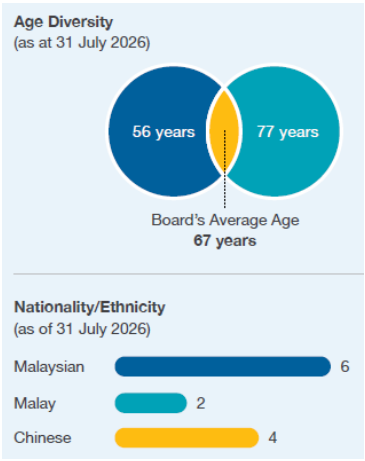
Note: To qualify for adoption of this Step Up practice, a listed issuer must have a formal policy which limits the tenure of an independent director to nine years without further extension i.e. shareholders' approval to retain the director as an independent director beyond nine years.		
Application	:	Adopted
Explanation on adoption of the practice	:	The Board Charter provides that the tenure of an Independent NEDs should not exceed a cumulative period of nine years. Accordingly, the Company adopts Step Up Practice 5.4. As of 31 July 2026, all Independent NEDs had served for less than nine years.

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 considers diversity of skills, experience, age, gender, background and perspectives in determining its composition. As at 31 July 2026, the Board comprised members with experience in public administration, finance, accounting, engineering, infrastructure, property development, business leadership and governance. The Board evaluation identified Board composition and succession, including expertise relevant to renewable energy and digitalisation, as continuing areas of focus. The Company Directors are professionals in the fields of construction & engineering, finance, accounting, legal and toll infrastructure and experienced senior public administrators. Together, they bring a wide range of competencies, capabilities, technical skills and relevant business experience to ensure that the Group continues to be a competitive leader within its diverse industry segments with a strong reputation for technical and professional competence. The Board composition in terms of each of the Director's industry and/or background experience, age and ethnic composition is illustrated on page 155 in the Integrated Report 2026, as follows: - 

	 In evaluating candidates for appointment to the Board, the NC and the Board will always evaluate and match the criteria of the candidate based on experience, skills, competencies, knowledge, potential contribution and boardroom diversity (including gender, ethnicity and age).	
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 Board, through the Nomination Committee **("NC")**, will review the suitability of an individual to be appointed on the Board taking into account the skills, expertise, background, experience and boardroom diversity (including gender, ethnicity and age). The decision as to who shall be nominated remains the responsibility of the full Board after considering the recommendations of the NC. In undertaking this responsibility, the NC leverages on several sources to gain access to a wide pool of potential candidates. The responsibilities of the NC in this regard are outlined in its Terms of Reference which are available on Gamuda's corporate website at www.gamuda.com or for quick access, please scan the QR code below: The NC shall evaluate the candidates on the aspect of their: - ➢ skills, knowledge, expertise and experiences; ➢ professionalism; ➢ integrity; and ➢ for position of independent non-executive director, the candidates' abilities to discharge such responsibilities/ functions independently as expected from the independent non-executive director. In searching for suitable candidates, the NC may receive suggestions from existing Board Members and Management. The NC is also open to referrals from external sources available, such as industry and professional associations, as well as independent search firms.

	To ensure continuity and effective board composition, the NC will proactively review potential candidates to fill board vacancies that may arise due to the retirement of directors who have served for nine years. The Company has a proven ability to source and appoint qualified independent directors from both internal and external sources. The criteria for identifying and/or selecting Board candidates will be premised on the following: ➢ Candidates must meet the fit and proper criteria as set out in the Fit and Proper Policy, and preferable have experience as independent directors of public companies as they are currently sitting in the Board of public companies listed on Bursa Securities; ➢ Candidates should be within the age range of 40 to 74 years; ➢ Candidates should represent a mix of races and ethnicities; ➢ Candidates should possess a broad and diverse experience across the public and/or private sectors; ➢ Candidates should not hold directorships in more than five public listed companies. Premised on the above criteria, Puan Lila Azmin binti Abdullah was appointed as an Independent NED on 1 February 2026 after the NC and Board had considered her suitability and fit and proper assessment.	
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 performance of each Director subject to re-election had been assessed through the annual Board Evaluation Assessment and the Directors' Peer Evaluation. On 23 September 2026, the NC assessed Y.Bhg. Tan Sri Dato' Setia Haji Ambrin Buang, Ms. Chia Aun Ling and Puan Lila Azmin binti Abdullah, who are due to retire and offer themselves for re-election at the forthcoming 50th AGM. The assessment considered, among others, their performance, contributions to the Board, skills and experience, ability to discharge their responsibilities effectively, commitment of sufficient time, and compliance with the Company's Directors' Fit and Proper Policy. The independence of the relevant Independent NEDs was also assessed. Having considered the NC's assessment and recommendation, the Board was satisfied that the three Directors continued to meet the relevant requirements and supported their re-election. Ms. Chia Aun Ling abstained from the NC's deliberation and recommendation concerning her own re-election. At the Board level, each of the three Directors abstained from the deliberation and decision concerning his or her respective re-election. During the financial year, an annual evaluation of the effectiveness of the Board as a whole and the Board Committees was conducted internally. The evaluation process is led by the Chairperson of the NC and supported by the Company Secretaries. The evaluation results were considered by the NC, which then made recommendations to the Board, aimed at helping the Board to discharge its duties and responsibilities. The areas of assessment of individual Directors include roles and duties, knowledge and integrity, governance and independence, risk management skills and interactive skills. The NC and the Board are satisfied with the performance and effectiveness of the Directors.

	In addition, the level of independence demonstrated by the Independent NEDs who are seeking for re-election had also been assessed. Pursuant to Directors' Fit and Proper Policy, Directors who are seeking re-election had provided their declarations in relation to the compliance with legal obligations, regulatory requirements and professional standards; personal and financial integrity as well as time commitment. The information of the Directors standing for re-election is disclosed in the Explanatory Notes to the Notice of the 50th AGM (page 375 of the Integrated Report 2026). The details of the Directors including their interest, position, experience and relationship are set out on pages 130, 134 and 135 of the Profile of Board of Directors' section in the Integrated Report 2026.	
Explanation for departure :		
Large companies are required to complete t *he 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.

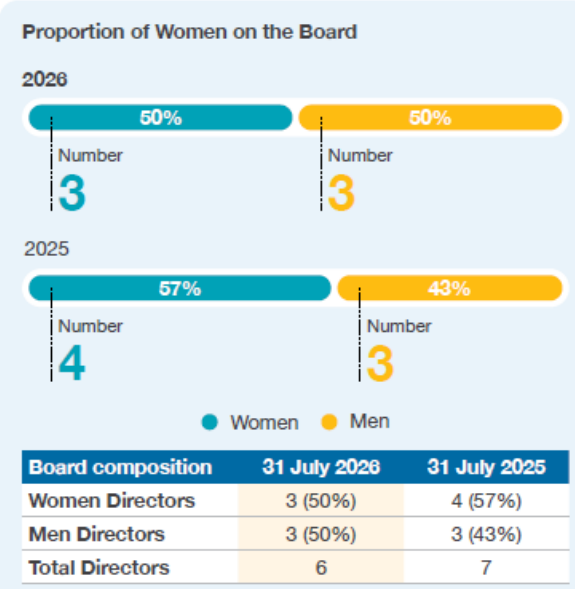
Practice 5.8

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

Application	:	Applied
Explanation on application of the practice	:	The Nomination Committee **("NC")** of the Company was established by the Board on 1 February 2002. The Board has elected the members of the NC from amongst themselves, and comprises exclusively Independent NEDs, the details of which are follows: - **Chairperson**: Ms Millie Chan Wai Yen (Independent Non-Executive Director) **Members**: Ms. Chia Aun Ling (Independent Non-Executive Director) Puan Lila Azmin Abdullah (Independent Non-Executive Director) NC members hold office until they cease to be Directors of the Company or until otherwise determined by the Board. The Chairperson of the NC shall be an Independent NED appointed by the Board. In the absence of the Chairperson, the members present shall elect a Chairperson for the meeting from amongst themselves. Hence, the NC is chaired by an Independent NED namely, Ms. Millie Chan. The NC's composition, meetings and activities during FY2026 are disclosed on page 170 of the Integrated Report 2026.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

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

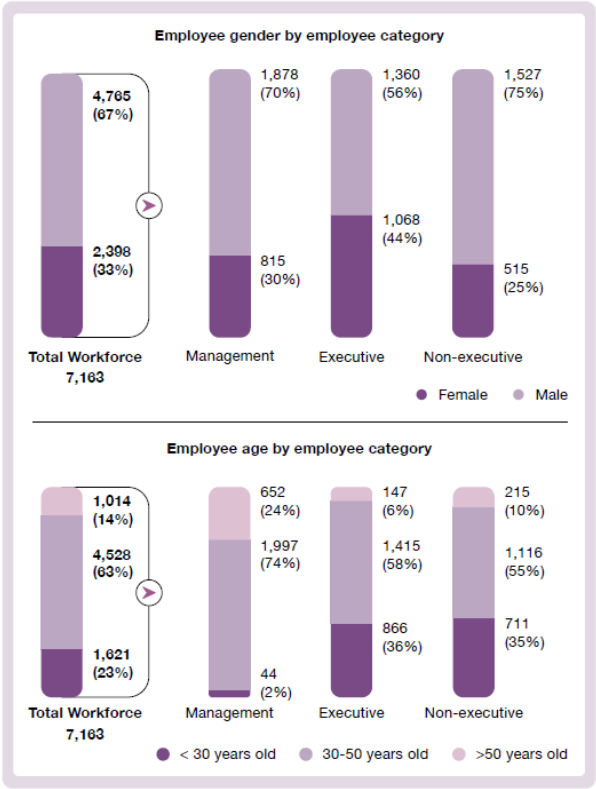
Practice 5.9
The board comprises at least 30% women directors.

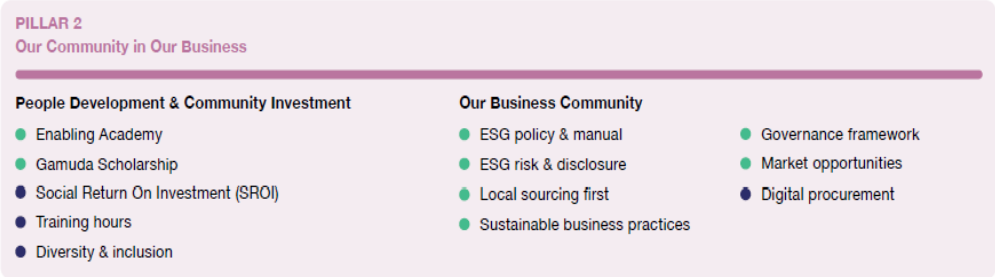
Application	:	Applied
Explanation on application of the practice	:	The Board has consistently maintained the 30 percent women directors on its Board as it believes that women directors will add value to Board discussions by bringing new perspectives, approaches and ideas to help the Group succeed. Gamuda's Board recognises the value of diverse perspectives and has made significant strides in achieving gender balance. As at 31 July 2026, three of the six Directors were women, representing 50% of the Board. The Company therefore meets Practice 5.9, which recommends that the Board comprise at least 30% women Directors. This reflects our dedication to creating a more equitable and inclusive corporate environment.  **Board composition** / **31 July 2026** / **31 July 2025** Women Directors / 3 (50%) / 4 (57%) Men Directors / 3 (50%) / 3 (43%) Total Directors / 6 / 7
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

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

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

Application	:	Applied
Explanation on application of the practice	:	Recognising the benefits of diversity in its broad spectrum, the Board has adopted a Diversity and Inclusion Policy on 28 September 2016. The said policy is available for reference on Gamuda's corporate website. For quick access, please scan the QR code below: The Company will continue to play an important role in sustainable job creation and to be at the forefront of the economic recovery post-pandemic. Gamuda also ensures that women are part of its highest governance levels whereby Group key governance positions are led by calibre women such as: ➢ Group Chief Communications and ESG Officer; ➢ Director, Group Legal and Company Secretarial; ➢ Group Human Resources and Administration; ➢ Deputy Managing Director, Gamuda Engineering; ➢ Executive Director, Gamuda Engineering; ➢ Chief Operating Officer, Gamuda Land; ➢ Executive Director, Gamuda Land; ➢ Head of Gamuda Capital; and ➢ Chief Integrity and Governance Unit. While engineering is a male-dominated profession, Gamuda continuously provides opportunities and encourage women to take up roles that are traditionally occupied by men. Gamuda understands its role in promoting gender equity across its operations. As at 31 July 2026, women represented 33% of the Group's workforce and 44% of employees in the executive category. Women also comprised three of the Company's six Directors, representing 50% of the Board.





For detailed information on the ethnic, age and gender diversity within Gamuda's workforce, please refer to the ESG Impact Report which is available for reference on Gamuda's corporate website. For quick access, please scan the QR code below:



Gamuda offers employees equal pay for equal work, regardless of gender, and Gamuda continues to encourage and empower women to take leadership roles in various areas of our operations.

	Gamuda prioritises the hiring of local workers for its projects in Malaysia, Australia, and Vietnam and places a strong emphasis on developing a diverse workforce with multilingual employees from varying ethnic backgrounds.	
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 FY2026 Board Evaluation was conducted internally. The preceding FY2025 evaluation was facilitated by an independent external consultant. The Board will continue to appoint an independent expert at least once every three years in accordance with Practice 6.1. The evaluation process is led by the NC's Chairperson and supported by the Company Secretaries. The evaluation results are considered by the NC, which then makes recommendations to the Board to assist it in discharging its duties and responsibilities. The Board Evaluation Assessment was conducted based on specific criteria encompassing key aspects of Board governance, structure, composition, and processes. It covered: • **Board Governance**: Structure, roles, responsibilities, operations, and overall effectiveness. • **Board Committees:** Composition, expertise, support mechanisms, and communication. • **Director Peer Evaluation**: Individual qualifications, contributions, performance, and working dynamics. During FY2026, all Directors had attended various relevant in-house and external training programmes, workshops, seminars, briefings and/or conferences. The training programmes attended by the Directors were related to economics, climate financial disclosure, governance, sustainability, finance, and industry knowledge. The details of the training attended by each of the Directors of the Company are available on page 156 of the Integrated Report 2026. Through the Nomination Committee, the Board assessed the Directors' training needs and identified relevant training programmes to be undertaken in FY2027.

	On 6 June 2023, the Securities Commission Malaysia **("SC")** and Bursa Malaysia had announced the roll out of a new mandatory onboarding programme on sustainability for members of Boards of Directors of Public Listed Companies **("PLCs")** in the Main Market and ACE Market of Bursa Malaysia. The Mandatory Accreditation Programme Part II **("MAP 2")** : Leading for Impact **("LIP")** is an initiative under the Securities Commission Malaysia's Corporate Governance Strategic Priorities 2021-2023, which aims to provide directors with the foundation to address sustainability risks and opportunities effectively, and have better oversight over their companies' material sustainability matters. All of the Company's Directors have attended and completed the MAP 2: LIP programme in FY2025. The Board and Directors' evaluation for FY2026 assessed the effectiveness of the Board, Board Committees and individual Directors. The results indicated that the Board and its Committees continued to operate effectively. Areas identified for continuing attention included Board composition and succession, Director development in artificial intelligence, cybersecurity and sustainability, risk oversight, quality of deliberations and the timely circulation of minutes and meeting papers. The NC considered the results and recommended appropriate enhancements to the Board. The Board diligently upholds the practice of routinely evaluating the independence of each Independent NED through an annual self-assessment process. This assessment is conducted based on established criteria, which were collaboratively developed by the NC with the assistance of the Company Secretaries. These criteria encompass factors such as the Independent Director's relationship with the Company and any participation in significant transactions involving the Company. Moreover, it is imperative that all Directors adhere to a stringent requirement of promptly disclosing any conflicts of interest, conflicts of duty, or material personal interests in matters pertaining to the Company's affairs. This commitment to transparency and diligence further reinforces our commitment to robust corporate governance. Save for Ms Millie Chan, none of the Independent NEDs disclosed any relationship or transaction that could materially interfere with the exercise of their independent judgement and decision-making. Details of Ms Millie Chan's disclosure of a potential conflict of interest are set out under Practice 5.1 of this CG 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 level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

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

Practice 7.1
The board has remuneration policies and procedures to determine the remuneration of directors and senior management, which takes into account the demands, complexities and performance of the company as well as skills and experience required. The remuneration policies and practices should appropriately reflect the different roles and responsibilities of non-executive directors, executive directors and senior management. The policies and procedures are periodically reviewed and made available on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The Board has in place a Remuneration Policy for Directors and Key Senior Management which is clear and transparent, designed to support and drive business strategy and long-term objectives of the Gamuda Group. In this regard, the Remuneration Committee **("RC")** is responsible to formulate and review the remuneration policies for the Directors and Key Senior Management of the Company to ensure the same remain competitive, appropriate, and in alignment with the prevalent market practices. The aforesaid policy was first approved by the Board for adoption on 27 June 2018. On 20 May 2025, upon the recommendation of the RC, the Board approved revisions to the policy to align with prevailing corporate governance best practices and regulatory requirements. The updated policy is available for reference on Gamuda's corporate website at www.gamuda.com :  The RC's main responsibility is to review and recommend to the Board the framework of Executive Directors' remuneration, in particular, the remuneration packages for the Executive Directors in all its forms, drawing from outside advice, where necessary and fees payable to the Non-Executive Directors. The RC aims to ensure that Directors' remuneration is competitive, motivates good performance and loyalty, and supports growth in shareholder value.

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.

Application	:	Applied
Explanation on application of the practice	:	The RC was established by the Board on 1 February 2002. Consistent with Practice 1.4 of the MCCG, the Chairman of the Board is not a member of the RC. YTM Raja Dato' Seri Eleena ceased to be Chairperson and a member of the RC upon her resignation on 2 April 2026. Following her resignation, the RC comprised Ms. Chan Wai Yen, Millie, an Independent NED, and Y.Bhg. Dato' Lin Yun Ling, an Executive Director. The Board recognises that the RC's interim composition does not reflect the MCCG that a remuneration committee should comprise only NEDs, with a majority being Independent Directors. The Board intends to appoint another Independent NED as a member and to appoint an Independent NED as its Chairperson before the RC's next meeting in FY2027. A Director abstains from deliberations and decisions concerning his or her own remuneration. The Terms of Reference of the RC are available for reference on Gamuda's corporate website or for quick access, please scan the QR code below: On 26 September 2024, the Board approved revisions to the RC's Terms of Reference, following the Remuneration Committee's recommendation. The primary goal of these revisions was to align with the MCCG and maintain adherence to regulatory requirements. This update aims to enhance corporate governance standards, promote transparency and accountability within the Group, and reaffirm Gamuda's commitment to robust governance practices.

	On 20 May 2025, the Board, again on the RC's recommendation, approved further revisions to align the definition of key senior management with the ongoing remuneration exercise undertaken by the Human Resource Department.	
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 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	:	Detailed information on named basis of the Directors' remuneration is disclosed 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 Dato' Setia Haji Ambrin bin Buang	Independent Director	240	110	0	0	0	0	350	0	0	0	0	0	0	0
2	Dato' Lin Yun Ling	Executive Director	0	145	5,220	1,522	275	0	7,162	0	0	0	0	0	0	0
3	Dato' Ir. Ha Tiing Tai	Executive Director	0	132	3,000	875	334	0	4,341	0	0	0	0	0	0	0
4	Raja Dato' Seri Eleena binti Almarhum Sultan Azlan Muhibbuddin Shah Al-Maghfur-lah *(resigned on 2 April 2026)*	Non-Executive Non-Independent Director	128	10	0	0	0	0	138	0	0	0	0	0	0	0
5	Nazli binti Mohd Khir Johari *(retired at the 49th AGM held on 4 December 2025)*	Independent Director	78	6	0	0	0	0	84	0	0	0	0	0	0	0
6	Chan Wai Yen	Independent Director	220	26	0	0	0	0	246	0	0	0	0	0	0	0
7	Chia Aun Ling	Independent Director	220	26	0	0	0	0	246	0	0	0	0	0	0	0
8	Lila Azmin binti Abdullah *(appointed on 1 February 2026)*	Independent Director	112	12	0	0	0	0	124	0	0	0	0	0	0	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	:	Applied – the company discloses the remuneration of members senior management who are not members of the board	
Explanation on application of the practice	:	Detailed information on named basis in bands of RM50,000 of the top five senior management's remuneration component is set out below:	
Explanation for departure	:		
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	Justin Chin Jing Ho	Alternate Director/ Managing Director, Gamuda Engineering	650,001-700,000	50,001-100,000	200,001-250,000	0-50,000	0-50,000	1,100,001-1,150,000
2	Soo Kok Wong	Group Chief Financial Officer	600,001-650,000	50,001-100,000	150,001-200,000	0-50,000	0-50,000	1,100,001-1,150,000
3	Foong Vooi Lin	Deputy Chairman, Gamuda Taiwan	600,001-650,000	50,001-100,000	200,001-250,000	0-50,000	100,001-150,000	1,150,001-1,200,000
4	Lim Hui Yan	Deputy Managing Director, Gamuda Engineering	450,001-500,000	50,001-100,000	350,001-400,000	0-50,000	0-50,000	1,050,001-1,100,000
5	Gim Teck Yew *(with effect from 1 December 2025 to 31 July 2026)*	Chief Executive Officer, Gamuda Land	200,001-250,000	50,001-100,000	0-50,000	0-50,000	0-50,000	200,001-250,000

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 composition of the Audit Committee remains in line with Practice 9.1 of the MCCG, which mandates that the Chairman of the Audit Committee be distinct from the Chairman of the Board. This adherence highlights our commitment to strong corporate governance and effective leadership. The Audit Committee comprises solely Independent NED and is chaired by Puan Lila Azmin binti Abdullah, who was appointed Audit Committee Chairperson on 1 February 2026. The Chairperson of the Audit Committee is not the Board Chairman. This composition ensures the Audit Committee maintains its independence and objectivity in overseeing the financial reporting and risk management processes of the company. The full profiles of the Audit Committee members are set out in pages 133 to 135 of the Integrated Report 2026. The duties and responsibilities of the Chairperson of the Audit Committee are outlined in the Terms of Reference of the Audit Committee, which are available on Gamuda's corporate website at www.gamuda.com. For quick access, you may also scan the QR code below:
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	:	As a measure to safeguard the independence and objectivity of the audit process, the Board through the Audit Committee has adopted an External Auditor Policy on 28 September 2017 which delegates the responsibility to assess the suitability, objectivity and independence of the external auditor to the Audit Committee. The said policy was revised twice by the Audit Committee on 23 September 2020 and 16 June 2022. The revisions made on 16 June 2022 were to streamline the said policy with the MCCG whereby a former partner of the external audit firm of the Company must observe a cooling-off period before he can be appointed as a member of the Audit Committee. Accordingly, the cooling-off period shall be consistent with the best practices and guidance recommended under the MCCG and the requirements of the MIA By-laws, whichever is longer. None of the Audit Committee members was a former partner of the Company's external auditors during the applicable cooling-off period. The External Auditor Policy is available on Gamuda's corporate website at www.gamuda.com or for quick access, please scan the QR code below:
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 Audit Committee is responsible for assessing the capabilities and independence of the external auditor and to make subsequent recommendations to the Board on the appointment, re-appointment or termination of the external auditor. The effectiveness, performance and independence of the external auditor i.e. Ernst & Young PLT **("EY")** is reviewed annually by the Audit Committee. The Key Audit Partner is required to rotate after a maximum number of years specified in the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants **("MIA By-Laws")**. If it becomes necessary to replace the external auditor for performance or independence reasons, the responsibility for the selection, appointment and removal of the external auditor has been delegated to the Audit Committee by the Board pursuant to the aforesaid External Auditor Policy. The Audit Committee annually assesses EY's performance, suitability, objectivity and independence before recommending its appointment or re-appointment to the Board. EY provided written confirmation to the Audit Committee that it was, and had remained, independent throughout the conduct of the FY2026 audit engagement in accordance with the applicable professional and ethical requirements. On 23 September 2026, the Audit Committee completed its annual assessment of EY for FY2026 and was satisfied with the outcome. Accordingly, the Audit Committee recommended EY's re-appointment to the Board. The Board subsequently endorsed the Audit Committee's recommendation, and EY's proposed re-appointment will be tabled for shareholders' approval at the 50th AGM. During the financial year, EY has attended two out of five Audit Committee meetings of the Company held to discuss its audit plan, audit findings and the financial statements. EY attended the Audit Committee meetings on 17 September 2025 and 19 June 2026.

	EY will highlight to the Board through the Audit Committee matters that require the Audit Committee's or the Board's attention together with the recommended corrective actions thereof. The Management of the Company is held responsible for ensuring that all these corrective actions are undertaken within an appropriate timeframe. The Audit Committee meets privately with EY, without the presence of the Executive Directors and Management, at least once in each financial year to facilitate a frank and open exchange of views on audit-related matters and findings. A private session concerning the FY2025 audit was held on 17 September 2025, while the private session concerning the FY2026 audit was held on 23 September 2026. The AC has considered the provision of non-audit services by EY during the financial year under review and concluded that such services did not compromise EY's independence and objectivity. The total audit fees paid or payable to EY for FY2026 amounted to RM6,627,000 (FY2025: RM6,526,000/-). The non-audit fees incurred for services rendered to the Group by EY and its affiliates for FY2026 amounted to RM851,000 (FY2025: RM486,000). The non-audit fees mainly relate to taxation and advisory services.	
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	:	As mentioned in Practice 9.1, the Audit Committee of Gamuda comprises exclusively Independent NEDs, namely: - **Chairperson**: Puan Lila Azmin Abdullah **Members**: ❶ Ms. Chan Wai Yen ❷ Ms. Chia Aun Ling

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	:	In line with Practices 9.1 and 9.4, the Audit Committee of Gamuda is comprised exclusively of Independent NEDs. The Audit Committee members bring a diverse array of essential skills and expertise, ensuring their effective fulfilment of responsibilities. Importantly, two out of the three members not only demonstrate financial literacy but also satisfy the criteria set forth in paragraph 15.09(1)(c) of the Listing Requirements by Bursa Securities. For an in-depth look at the Audit Committee members' backgrounds, please refer to the Profile of Board of Directors section in the Integrated Report 2026 available on pages 133, 134 and 135. This reflects our commitment to transparency and robust corporate governance. Throughout the reporting year, the Audit Committee members have participated in numerous training courses. Details of these trainings are provided on page 156 of the Integrated Report 2026. For convenience, you may access this information by scanning the QR code below:  EY has attended two out of the five Audit Committee meetings held in FY2026. During these Audit Committee Meetings, the members received updates by the external auditors, Ernst & Young PLT, covering key areas such as:- ▸ Financial Reporting developments; ▸ Adoption of Malaysian Financial Reporting Standards; and ▸ Other changes in regulatory environment.

Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.1
The board should establish an effective risk management and internal control framework.

Application	:	Applied
Explanation on application of the practice	:	The Board is satisfied that risk management policies and procedures designed and implemented by the Management of the Company through the Risk Management Committee is prudent in ensuring that an effective internal control and risk management systems are in place to enable risk to be assessed and managed. The Risk Management Committee's focus is on the Group's key risks and policy issues that could have an impact on the Group's viability and sustainability. The work of this Committee forms an important part of the Group's control function. Significant risks faced by the businesses are identified and evaluated based on the likelihood and potential impact of each risk and where necessary, actions to mitigate the risks were also identified. In addition to the regular monthly and quarterly management reviews of projects and business operations, an Independent NED and Executive Directors, together with the divisional managing directors and relevant Group functional heads meet at least once a year at the Risk Management Committee under the chairmanship of the Group Managing Director. The Statement on Risk Management and Internal Control of the Group which provides an overview of the state of internal control within the Group, is set out from pages 166 and 167 of the Integrated Report 2026 which can be easily accessed by scanning the QR code below:
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 Statement of Risk Management and Internal Control is set out from pages 165 and 166 of the Integrated Report 2026 which can be easily accessed by scanning the QR code below:	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.3 - Step Up
The board establishes a Risk Management Committee, which comprises a majority of independent directors, to oversee the company's risk management framework and policies.

Application	:	Not Adopted
Explanation on adoption of the practice	:	The Board retains overall responsibility for risk oversight. During FY2026, it was supported by the Risk Management Committee, which is chaired by the Group Managing Director and comprises Executive Directors, Senior Management and an Independent NED. As the RMC does not comprise a majority of Independent Directors, the Company has not adopted Step-Up Practice 10.3. The Board remains committed to assessing its overall responsibility for risk oversight, consistently gauging whether it should embrace the recommended step-up approach outlined in the MCCG. This entails a continuous evaluation of whether risk oversight is best conducted by the full Board itself or entrusted to standing committees, comprising a majority of Independent NEDs. The Board agreed not to adopt Practice 10.3 - Step Up for the following reasons: ❶ Gamuda has an effective risk management and internal control framework. ❷ Ms. Chia Aun Ling, an Independent NED and member of both the Audit Committee and the Risk Management Committee, facilitates the flow of information on key risks, opportunities and control measures to the Board. Her participation in the Risk Management Committee further supports the Board's oversight and informed decision-making. ❸ Minutes of the RMC are presented as a separate agenda item to the Board for discussion and deliberation. For a comprehensive overview of the Risk Management Committee's composition, terms of reference, risk management framework, and processes for risk identification, evaluation, and ranking, please refer to the Risk Management Committee Report in the Integrated Report 2026, available on page 167 which can be easily accessed by scanning the QR code below:

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 Company is performed by an in-house Internal Audit Department **("IAD")**, which reports directly to the Audit Committee and maintains its impartiality, proficiency, and due professional care. The Internal Audit Charter defines the authority, duties and responsibilities of the Internal Audit Department **("IAD")**. IAD is also guided by the internal policies and procedures as well as the Professional Practices Framework and the Internal Control Framework of the Committee of Sponsoring Organisation of the Treadway Commission **("COSO")** in assessing and reporting on the adequacy and effectiveness of the internal control, governance and risk management processes. The role and functions of the IAD including the audit scope and audit coverage are detailed in the Statement of Internal Audit set out on page 169 of the Integrated Report 2026 which is easily accessed by scanning the QR code below:
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	:	IAD is led by Mr. Wong Siew Ping, a member of the Malaysian Institute of Accountants and the Institute of Internal Auditors Malaysia. There are nine Internal Auditors in the Group and the total cost incurred during the year was RM2.4 million. A majority of the staff have relevant qualifications and all staff are encouraged to continuously enhance their knowledge, skills and competencies through relevant professional courses, webinars, training courses and on-the-job training. All the audit personnel are free from any relationships or conflicts of interest which could impair objectivity and independence.
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	:	Gamuda recognises the importance of its diverse stakeholder groups, each of which significantly influences or is impacted by our operations. Understanding and addressing their needs is a cornerstone of our corporate strategy. The Board of Gamuda acknowledges Investor Relations **("IR")** as a crucial aspect of our Corporate Governance responsibilities. To align with the high expectations of the investment community, we have established a dedicated IR unit, led by the Group Managing Director, Dato' Lin Yun Ling and supported by the Head of Investor Relations, Mr. Clarence Boudville. This structure ensures direct access to top management for all matters related to IR. Management is committed to regular and meaningful engagement with our key stakeholders. Gamuda actively interacts with a broad range of internal and external parties to understand their needs and concerns. Our efforts to strengthen these relationships are guided by our Investor Relations, Code of Business Ethics, Public Relations, and Stakeholder Management Policies. For detailed information on our stakeholder engagements, please refer to pages 19 and 20 of the ESG Impact Report 2026. You can easily access this report by scanning the QR code below:
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	:	Applied	
Explanation on application of the practice	:	Gamuda has adopted integrated reporting for its annual reporting since FY2023. The Integrated Report 2026 continues to apply the selected guiding principles and content elements of the Integrated Reporting Framework, which is maintained under the IFRS Foundation. The Company will continue to enhance its integrated-reporting disclosures progressively to provide stakeholders with a clearer understanding of how the Group creates, preserves or erodes value over time.	
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	:	To enhance shareholder engagement and participation at Gamuda's Annual General Meetings **("AGMs")**, the Board actively encourages shareholders to attend and raise any relevant issues. The Chairpersons of the Audit, Remuneration, and Nomination Committees, along with other Directors, will be present at the AGM to engage with shareholders directly. The AGM notice includes detailed resolutions to be discussed and is accompanied by explanatory notes and background information to provide clarity on the matters to be voted on. Given the importance of the AGM, the Company recognises the need to provide shareholders with sufficient time to review the meeting materials and consider the resolutions to be tabled. The notice of the 50th AGM (set out on pages 369 to 376 of the Integrated Report 2026) was issued on 10 November 2026, 29 days before the AGM scheduled for 9 December 2026, thereby meeting the 28-day notice period recommended under Practice 13.1 of the MCCG. This also exceeds the minimum notice period of 21 days prescribed under Section 316(2) of the Companies Act 2016 and paragraph 7.15 of Bursa Securities' Listing Requirements. The notification of the publication of the Integrated Report 2026 and the Notice of 50th AGM can be found on the Company's website, www.gamuda.com. For convenient access to the Company's website, please scan the QR code below:  The Notice of AGM is also advertised in at least one nationally circulated daily newspaper and published on Bursa Securities.
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	:	The Board acknowledges its responsibility as the steward of the Company to continuously engage with shareholders and provide meaningful responses to their questions, as shareholders regard general meetings as one of the primary avenues for direct communication with the Board. Gamuda's AGM is a time-honoured tradition and a key platform for direct communication between the Board, shareholders, and stakeholders. At the AGM, material information, including financial statements and external audit matters, is discussed, providing shareholders with credible insights to make informed decisions. Each AGM of Gamuda is scheduled well in advance, typically before the start of the new calendar year, to accommodate Directors' schedules and encourage full attendance by the Board. To facilitate effective participation and engagement with shareholders, all Board members were present at Gamuda's 49th AGM held on 4 December 2025. The 49th AGM was successfully conducted at a physical venue. The Chairpersons of the Audit Committee, NC and Remuneration Committee were present at the physical 49th AGM. Besides the full Board, the Group Chief Financial Officer and the Heads of the Business Units i.e., Gamuda Engineering and Gamuda Land as well as the external auditors were in attendance to respond to shareholders' queries. Before the attendance of external auditors became mandatory under the Companies Act 2016, the Company always ensured that the partner of the Company's external auditors was present at every AGM to answer relevant questions raised by the Company's shareholders on the audit process.
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 Company's 49th AGM, held on 4 December 2025, was conducted solely at a physical venue in Malaysia and did not provide facilities for shareholders to participate remotely. Accordingly, the Company did not apply Practice 13.3 during FY2026. Shareholders and proxies were able to attend, speak and vote at the AGM as the Company provided ample time for a question-and-answer session during the AGM. The physical meeting complied with paragraph 8.27A(1) of Bursa Securities' Listing Requirements. However, the Company acknowledges that compliance with this requirement does not, by itself, constitute application of Practice 13.3. Shareholders who were unable to attend the AGM in person could appoint a proxy to attend, participate, speak and vote on their behalf. Shareholders were also provided with channels to submit questions in advance of the AGM. The proceedings and responses to questions raised were recorded in the AGM minutes, which were subsequently published on the Company's website. Since the Company's Fortieth AGM in 2016, all resolutions tabled at general meetings have been decided by electronic poll voting. This method provides a more efficient, reliable and transparent means of recording votes than a show of hands, as each share carries the voting rights attached to it and the results are independently verified. The poll results provide an accurate and quantifiable record of shareholders' voting decisions on each resolution. Gamuda appointed Tricor Investor & Issuing House Services Sdn Bhd (now known as Vistra Investor & Issuing House Services Sdn Bhd) as the Poll Administrator to conduct the polling process, and Coopers Professional Scrutineers Sdn Bhd **("CPS")** as Scrutineers to verify the poll results.

	A shareholder of the Company can vote in person or appoint a proxy or proxies to attend and vote on his/her behalf. In the past three AGMs, the polling results were announced within 15 minutes after the voting was conducted. The Scrutineers, CPS, verified and announced the poll results for each resolution, including votes in favour and against. Following this, the Chairman of the Meeting declared that all the resolutions were carried. The poll results were also announced by Gamuda via Bursa Link on the same day as the AGM for the benefit of all shareholders. Additionally, the minutes of the 49th AGM were made available on Gamuda's website within the stipulated timeline under the MCCG. In accordance with paragraph 8.27A of the Listing Requirements of Bursa Securities, the forthcoming 50th AGM will be held at the physical venue specified in the Notice of AGM, providing shareholders and their proxies with the opportunity to engage directly with the Board and Management. A physical AGM also fosters greater transparency and trust, offers valuable networking opportunities among shareholders, Directors and Management, eliminates technical barriers faced in virtual meetings particularly for less tech-savvy shareholders and reinforces the formality and significance of the AGM as a key governance event.
	The Company does not presently intend to conduct its AGMs on a hybrid basis. The Board considers that a physical AGM facilitates direct and meaningful engagement between shareholders, the Board and Management. In determining the meeting format, the Board also takes into account shareholder participation patterns, the additional cost and administrative requirements of a hybrid meeting, and the need to ensure the orderly and reliable conduct of proceedings. **Alternative practice** Shareholders who are unable to attend the AGM personally may appoint a proxy to attend, participate, speak and vote on their behalf. Shareholders may also submit questions before the AGM, while shareholders and proxies attending the meeting are given the opportunity to raise questions and engage directly with the Board and Management. All resolutions are decided by poll, and the voting results and minutes of the AGM are published on the Company's website. These arrangements enable shareholders to exercise their voting rights and provide channels for engagement with the Company, notwithstanding the absence of remote participation facilities.
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	

Measure	:	The Board assesses the appropriate format for each AGM, taking into consideration shareholder accessibility and participation, the expected attendance profile, operational and technological requirements, meeting security, costs and the effectiveness of shareholder engagement. The Company will continue to enhance the arrangements for shareholders to submit questions before the AGM and to appoint proxies where they are unable to attend in person.	
Timeframe	:	Others	The meeting format and shareholder-participation arrangements will be reviewed annually before each AGM. The Company has not set a specific timeframe for adopting a hybrid or fully virtual meeting format.

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	:	Besides presenting the Group's operational review and business outlook of its core businesses, the Company also presented the responses to the questions raised by the Minority Shareholders Watch Group and to questions submitted in advance by shareholders and/or proxies. The Chairman of the Board also ensure that all questions raised at the 49th AGM were appropriately addressed. All questions raised at the 49th AGM were posted on the corporate website of the Company as soon as practicable after the AGM. During the question-and-answer session, the Directors and Senior Management actively participated in responding to questions according to their respective areas of responsibility, as follows: ➢ Operational matters were answered by the Group Managing Director and the respective Heads of Business Units; ➢ Financial matters were answered by the Group Chief Financial Officer; and ➢ Corporate governance matters were handled by the Board Chairman.
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	:	The Company's 49th AGM held on 4 December 2025 was conducted solely at a physical venue in Malaysia in compliance with paragraph 8.27A(1) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. Accordingly, Practice 13.5, which relates to the conduct of a fully virtual or hybrid general meeting, was not applicable. The Administrative Details document was issued together with the Notice of the 49th AGM to guide shareholders on registration and participation, the appointment of proxies, the submission of questions and the electronic poll-voting process at the physical venue. Pre-submitted questions by shareholders and proxies submitted via the online platform including questions posed by Minority Shareholders Watch Group **("MSWG")** were presented at the 49th AGM. All pertinent questions and answers were made available on the Company's website together with the Minutes of the 49th AGM. Electronic poll voting at the physical venue was conducted through the TIIH Online portal (now known as the VISTRA SRMY Portal), and shareholders and proxies present at the venue were given a stipulated period to cast their votes. A video guide on the electronic poll-voting process at the physical venue was shown before the voting commenced. Upon completion of the voting, the poll results were verified and announced by the scrutineers.
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 49th AGM, including the list of Directors in attendance, the pertinent questions raised by shareholders and the Company's responses, as well as the voting results, were published on the Company's website on 5 January 2026, within the 30-business-day timeframe recommended under Practice 13.6 of the MCCG. For quick access to the Company's website, please scan the QR code below:
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 PURSUANT 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.

Not applicable.