

# CORPORATE GOVERNANCE REPORT

**STOCK CODE** : 6947  
**COMPANY NAME** : CelcomDigi Berhad  
**FINANCIAL YEAR** : December 31, 2025

## 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.

<b>Application</b>	: Applied
<b>Explanation on application of the practice</b>	<p>The Board is responsible for guiding CelcomDigi Berhad ("CelcomDigi" or "the Company") and its subsidiaries ("the Group") in overseeing corporate strategies, ensuring the allocation of necessary resources to achieve the Company's objectives, and safeguarding the interests of its shareholders and stakeholders.</p> <p>To support its oversight function, the Board has established three (3) Board Committees namely the Board Audit Committee (BAC), Board Nomination and Remuneration Committee (BNRC), and Board Governance and Risk Management Committee (BGRMC). Each committee operates under specific terms of reference, which are available at <a href="https://celcomdigi.listedcompany.com/corporate_governance.html">https://celcomdigi.listedcompany.com/corporate_governance.html</a>.</p> <p>While the Board delegates the implementation of strategies to the Senior Management Team, it retains ultimate responsibility for corporate governance and overall corporate affairs. The Chief Executive Officer (CEO), including during the period served by the Acting CEO, supported by the Senior Management Team, periodically reports to the Board on operational, regulatory, and financial performance in accordance with the Authority Matrix.</p> <p>Various Management Committees oversee specific areas of business operations according to their mandates:</p> <ul style="list-style-type: none"> <li>▪ Investment and Vendor Award Committee (IVAC): governs approvals for material and capital investments, non-commercial operating expenditure, and cost of sales as outlined in the Authority Matrix.</li> <li>▪ Regulatory Steering Committee: provides guidance and makes decisions on regulatory matters or issues that significantly impact CelcomDigi.</li> </ul>

	<ul style="list-style-type: none"> <li>▪ Governance, Risk and Compliance (GRC) Committee: reviews significant risks across CelcomDigi and determines coordinated action plans to mitigate them, including Environmental, Social, and Governance (ESG) risks and performance. The quarterly GRC forum, chaired by the CEO, ensures the effectiveness of internal controls and responsible business conduct across the three lines of defense.</li> <li>▪ Climate Working Committee: jointly chaired by the Chief Corporate Affairs Officer (CCAO) and Chief Technology Officer (CTO), oversees CelcomDigi’s environmental sustainability initiatives and reports progress to the GRC and upwards to the BGRMC.</li> <li>▪ Sponsorship and Donations Committee: chaired by Chief Strategy, Transformation Regulatory Officer, the committee includes the Chief Financial Officer (CFO), the CCAO, the Heads of Brand, Compliance and Sustainability to review, govern and make decisions on eligible sponsorships and donations.</li> </ul> <p>The Board also remains actively engaged in key matters, including approval of the 2025 Business Plan and monitoring financial and non-financial factors that may affect CelcomDigi’s operations. Guided by the Board Charter and Authority Matrix, the Board maintains an efficient decision-making framework that supports long-term value creation and sustainability.</p>
<b>Explanation for departure</b> :	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>	
<b>Measure</b> :	
<b>Timeframe</b> :	

## 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>Tengku Dato' Sri Azmil Zahrudin Raja Abdul Aziz ("Tengku Azmil") has served as Chair of the Board since 19 January 2023.</p> <p>Both Tengku Azmil, the Chair, and the Deputy Chair, Jon Omund Revhaug, who succeeded Haakon Bruaset Kjoel on 21 March 2025, serve as Non-Independent Non-Executive Directors ("NINED"). Tengku Azmil is responsible for ensuring the Board operates effectively in all its roles, maintaining order and fostering constructive engagement. In his capacity as Deputy Chair, Jon Omund Revhaug supports the Chair in these responsibilities and assists with various Board-related matters.</p> <p>The Chair's key responsibilities include</p> <ul style="list-style-type: none"><li>(a) Leading the Board, promoting good corporate governance, and ensuring the Board's effectiveness in defining the Group's strategies and policies</li><li>(b) Ensuring proper dissemination of information to the Board and reviewing the adequacy and timing of documentation</li><li>(c) Collaborating with the CEO and the Company Secretary to set the Board agenda, ensuring thorough discussion of agenda items</li><li>(d) Leading Board meetings and discussions, encouraging active participation, allowing dissenting views to be freely expressed and documented, and promoting a culture of openness</li><li>(e) Managing the interface between the Board and Senior Management and maintaining a constructive relationship with the CEO</li><li>(f) Ensuring effective communication with shareholders, stakeholders, and the public, including on sustainability strategies and performance</li><li>(g) Acting as the Board's spokesperson and primary representative of the Group, alongside the CEO, and addressing any strengths or weaknesses identified in the Board's performance evaluation</li></ul> <p>These responsibilities are detailed in the Board Charter, available at <a href="https://celcomdigi.listedcompany.com/corporate_governance.html">https://celcomdigi.listedcompany.com/corporate_governance.html</a>.</p>
<b>Explanation for departure</b>	:	

*Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.*

<b>Measure</b> :		
<b>Timeframe</b> :		

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board ensures a clear separation of duties and responsibilities between the Chair and the CEO, maintaining an appropriate balance in the distribution of power and authority. The roles of the Chair of the Board and the CEO are held by two different individuals. Tengku Azmil serves as Chair of the Board and is responsible for overseeing the orderly conduct and effective functioning of the Board.</p> <p>Datuk Mohamad Idham Nawawi ("Datuk Idham") served as CEO until 31 August 2025 and continued to serve as Advisor to the Board until 30 November 2025. During his tenure as CEO, Datuk Idham was responsible for the Group's day-to-day operations and led the Senior Management Team in executing strategies, implementing policies, and embedding the corporate culture.</p> <p>Following Datuk Idham's departure, Albern Murty, who serves as Deputy CEO was appointed as Acting CEO with effect from 1 September 2025, and assumed responsibility for leading the Group's operation, with a focus on operational excellence and go-to-market efficiency in line with the approved strategic plans.</p> <p>The respective roles and responsibilities of the Chair and CEO are clearly outlined in the Board Charter and CEO Charter, which are available on the Company's website.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### 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

<i>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'.</i>	
<b>Application</b> :	Applied
<b>Explanation on application of the practice</b> :	Tengku Azmil has served as the Chair of the Board since 19 January 2023 and continues in this role. He is not a member of the BAC, BNRC and BGRMC.
<b>Explanation for departure</b> :	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
<b>Measure</b> :	
<b>Timeframe</b> :	

## 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board is supported by two qualified and experienced Company Secretaries, both of whom are members of the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA). Each has over twenty (20) years of experience in managing company secretarial and compliance matters and plays an active role in promoting sound corporate governance practices.</p> <p>The Company Secretaries work closely with the Chair of the Board, Deputy Chair, CEO, and Senior Management to facilitate the timely and effective flow of information to the Board and its Committees. Directors have direct and independent access to the Company Secretaries for advice and guidance, enabling them to discharge their fiduciary duties effectively.</p> <p>In addition, the Company Secretaries advise the Board and Management on the Company's Constitution, Board policies and procedures, corporate governance practices, and compliance with applicable laws, regulations, codes and guidelines. To remain current with regulatory developments and evolving governance practices, the Company Secretaries regularly undertake relevant training and professional development programmes in accordance with the continuing professional development requirements of MAICSA and the Companies Commission of Malaysia.</p> <p>The roles and responsibilities of the Company Secretaries are set out in the Board Charter.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The agenda for Board meetings is set by the Chair and Deputy Chair in consultation with the CEO and the Company Secretary. In line with the Group's strengthened governance framework following the merger, Board materials are generally circulated at least twelve (12) days in advance through an electronic Board portal, except in ad hoc or urgent cases where unanimous consent of Directors is required. This allows Directors sufficient time to review the materials and supports effective deliberation and decision-making. The Board maintains a regular schedule of agenda items, which is reviewed periodically.</p> <p>Board Committee meetings are held separately to facilitate focused and independent discussion. The Company Secretary records the proceedings and resolutions of meetings of the Board and its Committees and circulates the minutes promptly for review and confirmation.</p> <p>The minutes accurately capture decisions taken, key deliberations, rationales, concerns, dissenting views (where any), Directors' declarations of interest, including potential conflicts and instances of abstention. Minutes are made available to all Directors as soon as practicable and are kept at the Company's registered office.</p> <p>The Company Secretary also facilitate the communication of Board decisions and recommendations to Management and monitors the implementation of action items until completion.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	

<b>Timeframe</b>	:		
------------------	---	--	--

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board upholds the principles set out in the Malaysian Code on Corporate Governance (“MCCG”) and the Board Charter. The Board Charter defines the roles, responsibilities and authorities of the Board, its Committees, individual Directors, and Management, and sets out matters reserved for the Board’s consideration and decision, as well as areas requiring focused oversight.</p> <p>Matters reserved for the Board include among others, the management of conflicts of interest involving substantial shareholders, approval of related party transactions, oversight of material acquisitions and disposals, strategic investments, mergers and acquisitions, treasury and risk management policies, and key human resource matters.</p> <p>The Board Charter is reviewed and updated periodically to ensure continued relevance and alignment with the Company’s evolving needs and applicable regulatory requirements, thereby supporting a robust and effective decision-making framework.</p> <p>The Board Charter is available on the Company’s website at <a href="https://celcomdigi.listedcompany.com/corporate_governance.html">https://celcomdigi.listedcompany.com/corporate_governance.html</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>CelcomDigi's Code of Conduct ("the Code") reinforces integrity and ethical behaviour, guiding both Board members and employees in their daily conduct. It serves as the cornerstone of the Company's ethical culture, supporting a customer-focused approach and safeguarding the Group's reputation. The Code's principles are:</p> <ol style="list-style-type: none"><li>1. We play by the rules</li><li>2. We are accountable for our actions</li><li>3. We are transparent and honest</li><li>4. We speak up</li></ol> <p>These principles are supported by detailed policies that guide employees and parties dealing with CelcomDigi, ensuring alignment between the Code and operational business activities. All employees, including Board members, are required to read the Code and acknowledge their understanding and commitment to adhere to it.</p> <p>The Code does not directly apply to business partners. However, the Group upholds the highest ethical standards in all partnerships, conducting integrity due diligence for key partners to mitigate risks such as corruption, fraud, money laundering, trade sanctions, privacy, business security, health and safety, human rights, and environmental issues. Partners are required to comply with the Group's Agreement on Responsible Business Conduct and the Business Partner Conduct Principles.</p> <p>The Board oversees the application of the Code, with support from relevant Committees, ensuring proper monitoring of compliance, conflicts of interest, and ethical conduct across the Group.</p>
<b>Explanation for departure</b>	:	

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b> :		
<b>Timeframe</b> :		

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The CelcomDigi Whistleblowing Policy provides a platform for employees, business partners, customers, and the public to report concerns related to improper conduct, breaches of the Code of Conduct, suspected bribery and corruption, and other unethical behaviour.</p> <p>Reporters may raise concerns through the following channels: (a) Immediate supervisor or Head of Department (b) The Integrity Hotline, accessible at <a href="http://celcomdigi.portal.speeki.com">celcomdigi.portal.speeki.com</a></p> <p>Whistleblowers can report anonymously, and the policy prohibits retaliation against anyone reporting in good faith.</p> <p>The BAC oversees whistleblowing reports to ensure investigations are conducted objectively and independently. The Internal Audit team manages the Integrity Hotline and is responsible for investigating reported concerns, including those received from the Group's non-wholly owned subsidiaries.</p> <p>All concerns raised through the Whistleblowing Channels are thoroughly investigated, with findings, recommendations, and consequence management actions presented to the BAC on a quarterly basis or more frequently when necessary.</p> <p>In accordance with the Code of Conduct and the Whistleblowing Policy, employees who fail to report a violation of the Code, laws, and regulations, where applicable, may be subject to investigation and disciplinary action, including dismissal, depending on the severity of the violation.</p>
<b>Explanation for departure</b>	:	

*Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.*

<b>Measure</b> :		
<b>Timeframe</b> :		

## 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>Sustainability governance continues to be a top priority at CelcomDigi. The Board holds comprehensive oversight and is responsible for approving the Company's sustainability strategies, priorities, and targets. In exercising its duties, the Board considers sustainability matters in the development and implementation of company strategies, business plans, major plans of action, and risk management. Strategic management of material sustainability matters is driven by Senior Management.</p> <p>The Board oversees key Sustainability-related areas, including risk management, online safety and digital inclusion, environmental impact and action, anti-corruption, data protection, cybersecurity, supply chain, health and safety, and diversity and inclusion. These are managed across various leadership levels, including the Board, Management, key departments, and support functions.</p> <p>CelcomDigi has outlined the following sustainability practices:</p> <ul style="list-style-type: none"><li>(a) Integrating sustainability priorities into company-wide strategies and decision-making processes</li><li>(b) Establishing and monitoring measurable Sustainability-related performance metrics</li><li>(c) Enhancing disclosures of material matters pertinent to the telecommunications sector, guided by Bursa Malaysia's Sustainability Reporting Guide (3rd Edition) and aligned with the National Sustainability Reporting Framework (NSRF)</li></ul> <p>CelcomDigi was recognised among the Top 50 public listed companies in the Minority Shareholders Watch Group (MSWG) National Corporate Governance &amp; Sustainability Awards (NACGSA) 2025, receiving the "Overall Excellence Award" on 20 January 2026.</p>

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

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>CelcomDigi’s Integrated Annual Report and Sustainability Performance data, available on the Company’s websites, provide insights into sustainability performance. The report presents the Company’s strategy, business performance, governance, and future prospects with balance, transparency, and integration, enabling stakeholders to make informed evaluations.</p> <p>The reporting adheres to the NSRF and adopts the IFRS Sustainability Disclosure Standards (ISSB Standards) with phased implementation of specific transitional reliefs alongside the following standards and guidelines:</p> <ul style="list-style-type: none"> <li>• Bursa Sustainability Reporting Guide</li> <li>• Global Reporting Initiative (GRI) Standards</li> <li>• Main Market Listing Requirements (“Listing Requirements”) of Bursa Malaysia Securities Berhad (“Bursa Malaysia”)</li> <li>• ISAE 3000 (Revised) – Limited Assurance Engagement</li> <li>• GSMA ESG Metrics for Mobile</li> </ul> <p>In addition, CelcomDigi obtains limited internal and external assurance on key sustainability performance data and participates annually in major ESG rating assessments, including Sustainalytics, MSCI, Bursa FTSE4Good, and S&amp;P Global, demonstrating the Company’s commitment to leading Sustainability performance in Malaysia.</p>
<b>Explanation for departure</b>	:	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board recognises climate change and environmental action as a material sustainability and business risk and provides oversight of the Group’s climate strategy and emissions reduction commitments through the BGRMC. The BGRMC is the highest governing committee for sustainability matters, overseeing priorities and performance metrics, while the GRC Committee supports implementation at the management level.</p> <p>The Climate Working Committee (CWC) monitors climate-related risks and opportunities, adopts IFRS S2 standards and supports the Company’s near- and long-term emission reduction goals aligned with the Science Based Targets initiative (SBTi). The CWC, co-chaired by the CCAO and CTO, makes recommendations to the GRC, which are then forwarded to the BGRMC. Both committees include Senior and middle management leaders across Sustainability-related functions.</p> <p>The Board stays informed of material sustainability and climate-related issues through regular briefings, reports, and updates provided by Management and relevant committees, ensuring it remains fully apprised when making strategic and oversight decisions.</p> <p>Management is responsible for implementing and monitoring progress, with updates reported to the BGRMC and the Board. The Group submitted its proposed science-based targets covering Scope 1, Scope 2, and material Scope 3 emissions to SBTi in December 2025, with validation expected in mid-2026.</p>
<b>Explanation for departure</b>	:	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		
<b>Measure</b>	:	

<b>Timeframe</b>	:		
------------------	---	--	--

**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.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>The performance of the Board and Senior Management is regularly evaluated to ensure that sustainability-related risks and opportunities are effectively addressed alongside overall corporate objectives. The Board Effectiveness Evaluation for FY2025 was conducted by an external consultant, providing an objective assessment of Directors’ contributions, competencies, and the Board’s collective effectiveness in overseeing sustainability matters (including environmental, social and governance considerations).</p> <p>The BNRC also evaluates the performance of the Board and Senior Management in discharging sustainability-related responsibilities. Regular sustainability updates, monitoring of relevant key performance indicators, and progress reporting support informed decision-making and ensure that sustainability considerations are embedded into the Group’s strategies and operations.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

**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.*

<b>Application</b>	:	Adopted
<b>Explanation on adoption of the practice</b>	:	The Chief Corporate Affairs Officer (“CCAO”) has been designated as the member of Senior Management responsible for overseeing sustainability priorities at CelcomDigi. In this role, the CCAO provides strategic oversight of sustainability matters, including integrating sustainability considerations into the Company’s operations governance and decision-making processes.

## 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The BNRC undertakes an annual assessment of the Board to ensure that its size, tenure, skills, experience, balance and composition remain appropriate and effective. As part of this process, the BNRC reviews the tenure and eligibility of each Director for re-election, taking into account the outcome of the performance evaluation, fitness and propriety assessment, independence, and the Directors' contribution to Board deliberations and decision-making.</p> <p>For FY2025, the Board engaged an external consultant to facilitate an objective and candid evaluation of the Board, Board Committees and individual Directors. The results of this evaluation were considered by the BNRC in determining the eligibility of Directors standing for re-election at the forthcoming 29th Annual General Meeting ("AGM").</p> <p>Based on the assessment conducted, the BNRC is satisfied that the Directors standing for re-election have demonstrated satisfactory performance and would continue to contribute effectively to the Board. In addition, the retiring Independent Directors have met the independence criteria as prescribed under the Listing Requirements of Bursa Malaysia.</p> <p>Accordingly, the Board has recommended the re-election of the following retiring Directors for shareholders' approval at the 29th AGM.</p> <ol style="list-style-type: none"><li>1. Tengku Dato' Sri Azmil Zahrudin Raja Abdul Aziz</li><li>2. Tunku Alizakri Raja Muhammad Alias</li></ol> <p>Vimala V.R. Menon and Datuk Iain John Lo who retire by rotation pursuant to Article 104(A) of the Company's Constitution, have expressed their intention not to seek re-election. They would therefore remain in office until the conclusion of the 29th AGM.</p> <p>Further details on the Board evaluation process are set out in the Corporate Governance Overview Statement in the Company's Integrated Annual Report 2025.</p>
<b>Explanation for departure</b>	:	

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b> :		
<b>Timeframe</b> :		

### 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.

<b>Application</b>	:	Departure
<b>Explanation on application of the practice</b>	:	
<b>Explanation for departure</b>	:	<p>The Board of CelcomDigi comprises ten (10) Directors, with a composition that provides an appropriate balance of skills, experience and independence to support effective oversight and decision-making. Of the total Board members, six (6) are NINEDs, representing 60% of the Board, while four (4) are Independent Non-Executive Directors (INEDs), representing 40%.</p> <p>Although the Board does not comprise a majority of Independent Directors as recommended under Practice 5.2 of the MCGG for Large Companies, the current composition complies with Paragraph 15.02 of the Listing Requirements of Bursa Malaysia, which requires at least one-third of the Board members to be Independent Directors.</p> <p>The Board is of the view that the current composition supports effective oversight, combining the experience and industry knowledge of Non-Independent Directors with the independent judgment and constructive challenge of Independent Directors. In addition, members of Key Senior Management do not sit on the Board or its Committees, thereby preserving a clear separation between governance oversight and day-to-day management.</p> <p>The BNRC continues to review the Board composition annually and would consider increasing the number of Independent Directors when suitable candidates are identified, taking into account the Board's evolving needs and succession planning.</p> <p>The Board places strong emphasis on safeguarding the independence and objectivity of its Independent Directors. All Independent Directors are free from any relationships or affiliations with other Board members, major shareholders or parties within the telecommunications industry that could impair their independent judgment. This ensures that Board deliberations are conducted objectively and in the best interests of the Company.</p> <p>The Independent Directors are individuals of high calibre with diverse professional backgrounds and relevant experience. They possess a</p>

	<p>sound understanding of the Company’s business strategies, market dynamics and competitive landscape, enabling them to contribute meaningfully and constructively to Board and Board Committee discussions. Their perspectives complement those of the Non-Independent Directors, resulting in well-balanced and informed decision-making.</p> <p>Effective checks and balances are further achieved through the presence of Independent Directors alongside representatives of different shareholders. There is no single dominant shareholder exercising control over the Company through Board representation, which supports balanced governance and mitigates the risk of undue influence.</p> <p>During Board and Board Committee meetings, the Independent Directors participate actively in deliberations, provide constructive challenge where appropriate, and offer independent views on matters presented by Management. They maintain open and professional engagement with the CEO and Senior Management, facilitating robust discussion while preserving the distinction between governance oversight and management responsibilities.</p>	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		
<p><b>Measure</b></p>	<p>:</p>	<p>The Board strives to strengthen its independence and objectivity through ongoing reviews. In this context, the Board discussed potential phased enhancements to independent oversight, including the possible appointment of a Senior Independent Non-Executive Director (SINED), the addition of an Independent Director, and a potential transition to Independent Chair. These options remain under evaluation and will be considered further by the BNRC and the Board as part of the ordinary course of governance, taking into account regulatory expectations, business needs and the requirement to retain essential industry expertise.</p>
<p><b>Timeframe</b></p>	<p>:</p> <p>Others</p>	<p>The BNRC will continue to review Board’s composition annually and make recommendations with key enhancements to be considered over the next 2-3 years. This will be subject to prevailing circumstances and final decisions resting with the Board.</p>

### 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.

<b>Application</b>	:	Departure
<b>Explanation on application of the practice</b>	:	
<b>Explanation for departure</b>	:	<p>On 15 March 2024, the Board revised its Board Charter to provide that the tenure of an Independent Director is limited to a cumulative term of up to twelve (12) years, in line with the Listing Requirements of Bursa Malaysia. Accordingly, the Company departs from MCCG Practice 5.3, which recommends a cumulative tenure limit of nine years for Independent Directors.</p> <p>Among the INEDs, Vimala V.R. Menon has the longest tenure, having served for approximately ten (10) years and six months as at the date of this report. While her tenure exceeds the nine-year threshold recommended under the MCCG, it remains within the twelve-year limit prescribed under the Company's Board Charter. Vimala has informed the Company of her intention not to seek re-election at the forthcoming 29th AGM and would accordingly remain in office until the conclusion of the 29th AGM.</p> <p>The Board maintains independence and objective oversight through annual performance and independence assessments of Independent Directors, robust conflict-of-interest safeguards, and active engagement in Board and Committee deliberations. Operational matters are delegated to Management, allowing the Board to focus on governance and strategic oversight. These practices ensure that decisions remain impartial, transparent, and in the best interests of the Company and its shareholders, despite the temporary departure from MCCG tenure recommendations.</p>
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	The BNRC and the Board will continue to strengthen Board independence through structured succession planning and the identification of suitably qualified Independent Directors to support

	renewal and refreshment. The proposed revision to limit INED tenure to nine years will be tabled for Board approval at the March 2026 meeting, and once approved, will be incorporated into the Company's governance framework. Annual fit-and-proper assessments and independence evaluations will continue to be applied rigorously to ensure that all Independent Directors meet the relevant criteria and contribute effectively to Board deliberations.	
<b>Timeframe</b>	:	Within 1 year

**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.*

<b>Application</b>	:	Not Adopted
<b>Explanation on adoption of the practice</b>	:	

## 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.

<b>Application</b>	:	Applied																								
<b>Explanation on application of the practice</b>	:	<p>The Board has adopted a formal Diversity Policy to guide the composition of the Board, taking into account factors such as gender, age, culture, ethnicity, educational and professional background, skills, knowledge, and tenure. All Board appointments are merit-based, with candidates evaluated against objective criteria, recognising the benefits of a diverse and balanced Board.</p> <p>Appointments to the Board and Senior Management team at CelcomDigi are made based on competency, experience, skills, integrity, and governance, while also considering inclusivity and diversity. In FY2025, the Board collectively brought expertise across telecommunications, information technology, banking, leadership, strategic development, sales and marketing, legal and regulatory affairs, operations, mergers and acquisitions, audit, corporate governance, risk management, internal control, taxation, sustainability, and human resources.</p> <p>The BNRC plays a central role in ensuring diversity in Board composition. It evaluates boardroom diversity, merit-based appointments, and the balance of skills, experience, independence, knowledge, and other attributes, while monitoring the implementation and progress of the Diversity Policy.</p> <p>The Board is satisfied with the level of time commitment demonstrated by Directors in fulfilling their responsibilities. Currently, none of the Directors hold more than five directorships in other public listed companies simultaneously, in line with good governance practices.</p> <p>The Diversity Composition Disclosure of the Board as of 31 December 2025 is as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th colspan="4">Race/Ethnicity</th> <th colspan="2">Age Group</th> <th colspan="2">Gender</th> </tr> <tr> <th>Malay</th> <th>Chinese</th> <th>Indian</th> <th>Other</th> <th>Below 60</th> <th>Above 60</th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr> <td>4</td> <td>1</td> <td>1</td> <td>4</td> <td>6</td> <td>4</td> <td>7</td> <td>3</td> </tr> </tbody> </table>	Race/Ethnicity				Age Group		Gender		Malay	Chinese	Indian	Other	Below 60	Above 60	Male	Female	4	1	1	4	6	4	7	3
Race/Ethnicity				Age Group		Gender																				
Malay	Chinese	Indian	Other	Below 60	Above 60	Male	Female																			
4	1	1	4	6	4	7	3																			

	<p>The Diversity Composition Disclosure of Management (including the CEO) as at 31 December 2025 is as follows:</p> <table border="1" data-bbox="560 338 1407 443"> <thead> <tr> <th colspan="4" data-bbox="560 338 986 371">Race/Ethnicity</th> <th colspan="2" data-bbox="986 338 1193 371">Age Group</th> <th colspan="2" data-bbox="1193 338 1407 371">Gender</th> </tr> <tr> <th data-bbox="560 371 660 405">Malay</th> <th data-bbox="660 371 778 405">Chinese</th> <th data-bbox="778 371 896 405">Indian</th> <th data-bbox="896 371 986 405">Other</th> <th data-bbox="986 371 1070 405">35-50</th> <th data-bbox="1070 371 1193 405">51-66</th> <th data-bbox="1193 371 1278 405">Male</th> <th data-bbox="1278 371 1407 405">Female</th> </tr> </thead> <tbody> <tr> <td data-bbox="560 405 660 443">3</td> <td data-bbox="660 405 778 443">2</td> <td data-bbox="778 405 896 443">4</td> <td data-bbox="896 405 986 443">1</td> <td data-bbox="986 405 1070 443">3</td> <td data-bbox="1070 405 1193 443">7</td> <td data-bbox="1193 405 1278 443">9</td> <td data-bbox="1278 405 1407 443">1</td> </tr> </tbody> </table> <p>The profiles of the Board and Key Management demonstrating their diverse qualifications, skills and experience, are set out in the Integrated Annual Report.</p>								Race/Ethnicity				Age Group		Gender		Malay	Chinese	Indian	Other	35-50	51-66	Male	Female	3	2	4	1	3	7	9	1
Race/Ethnicity				Age Group		Gender																										
Malay	Chinese	Indian	Other	35-50	51-66	Male	Female																									
3	2	4	1	3	7	9	1																									
<p><b>Explanation for departure</b></p>	<p>:</p>																															
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>																																
<p><b>Measure</b></p>	<p>:</p>																															
<p><b>Timeframe</b></p>	<p>:</p>																															

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board delegates the responsibility for establishing a formal and transparent process for nominating and appointing new Directors to the BNRC. This process includes initial candidate screening, evaluation of their ability to perform Board duties effectively, and assessment of their skills, experience, core competencies, and integrity, before the BNRC makes recommendations to the Board for approval. The BNRC is also authorised to engage professional recruitment firms or seek independent professional advice where necessary.</p> <p>The BNRC maintains a rigorous and impartial evaluation process. Even when nominations are made by major shareholders, such as Telenor Malaysia Investments Pte Ltd and Axiata Group Berhad, each candidate undergoes independent due diligence. This includes a thorough vetting process to ensure that all nominees meet the highest standards of competence, experience, and integrity, as outlined in the BNRC's Terms of Reference and Fit &amp; Proper Policy.</p> <p>By adhering to these procedures, the BNRC ensures that all appointments are merit-based, equitable, and aligned with the Company's best interests, while upholding the principles of good corporate governance and Board independence.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	

<b>Timeframe</b>	:		
------------------	---	--	--

## 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Integrated Annual Report 2025 provides comprehensive profiles of all Directors, including their qualifications, attendance records, and individual contributions to the Board and its Committees.</p> <p>Directors are re-elected on an individual basis at the AGM, with their performance assessed by the Board through the Board BNRC.</p> <p>In accordance with the rotational schedule set out in the Company's Constitution, the following Directors are due to retire by rotation at the forthcoming 29th AGM:</p> <ol style="list-style-type: none"><li>1. Tengku Dato' Sri Azmil Zahrudin Raja Abdul Aziz</li><li>2. Tunku Alizakri Raja Muhammad Alias</li></ol> <p>The Board has expressed satisfaction with the performance and contributions of these Directors standing for re-election. Detailed justifications for their re-election, including their suitability, independence, and ability to exercise sound judgment in the best interests of the Company, are provided in the Explanatory Notes of the AGM Notice.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**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.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	Datuk Iain John Lo, an INED, serves as Chair of the BNRC. His appointment ensures objectivity and independence in the BNRC's deliberations, including the evaluation of the Board, its Committees, individual Directors, and the processes for the selection and appointment of new Directors.  Datuk Iain's profile is set out in the Integrated Annual Report 2025.	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

**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.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	As of 31 December 2025, CelcomDigi remains committed to promoting gender diversity at the Board level. The Board comprises ten (10) Directors, of whom three are women, representing 30% of the Board. The women Directors are Rita Skjaervik, Vimala V.R. Menon, and Khatijah Shah Mohamed. Further details of their profiles are set out in the Integrated Annual Report 2025.	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

**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.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	CelcomDigi is committed to promoting diversity, as outlined in its formal People Policy. In determining the composition of the Board and Senior Management, the Company considers multiple factors, including gender, age, cultural background, experience, skills, and professional qualifications. All appointments are merit-based, with candidates assessed against objective criteria, while recognising the benefits of having a diverse and balanced Board and Senior Management team that can contribute to effective decision-making and good governance.	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

## 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.

<i>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.</i>	
<b>Application</b>	: Applied
<b>Explanation on application of the practice</b>	: <p>In 2025, the Board engaged an external consultant, Heidrick &amp; Struggles to facilitate the evaluation process, in line with the recommendation for Large Companies and to ensure objectivity and candid feedback.</p> <p>The assessment was carried out through a combination of confidential surveys, individual interviews and independent benchmarking against recognised governance frameworks and boards of comparable organisations. The evaluation examined key dimensions of Board effectiveness, including strategy oversight, Board composition and independence, Board and Committee dynamics, governance mechanisms and Director development.</p> <p>The outcome of the evaluation indicated that the Board remains effective and continues to meet governance expectations, with strong engagement, constructive challenge of Management and effective Committee support. The evaluation also identified opportunities to further enhance Board effectiveness, particularly in relation to long-term strategic focus, governance simplification, Board–management engagement, Board independence over time and the alignment of Board skills with future strategic needs.</p> <p>The Board has reviewed the findings and agreed that the recommendations from the external consultant would be taken into account in strengthening governance practices. The results of the evaluation would inform Board and Committee succession planning, Director development initiatives, future Board composition considerations and the ongoing refinement of Board agendas and governance processes.</p>
<b>Explanation for departure</b>	:

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b> :		
<b>Timeframe</b> :		

**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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board, through the BNRC, has established a formal Remuneration Policy framework for Directors and Senior Management. The framework is designed to ensure that remuneration is aligned with CelcomDigi’s strategic objective to attract, retain, and motivate high-calibre talent, while taking into account the demands, complexities of the business, individual and corporate performance, and the skills and experience required for each role.</p> <p>The remuneration of Non-Executive Directors (NEDs), the CEO, and Senior Management is structured with reference to prevailing local market practices and reflects each individual’s responsibilities, skills, experience and time commitment.</p> <p>NEDs receive an annual fee for their service on the Board and Board Committees, commensurate with their roles and contributions. Reasonable expenses incurred in the discharge of their duties are reimbursed. No meeting attendance allowance was paid to NEDs during FY2025. NEDs representing major shareholders, including the Telenor Group and Axiata Group, are not eligible to receive Directors’ fees or allowances.</p> <p>The Remuneration Policy for NEDs and the Terms of Reference of the BNRC are available on the Company’s website at <a href="https://celcomdigi.listedcompany.com/corporate_governance.html">https://celcomdigi.listedcompany.com/corporate_governance.html</a>.</p>
<b>Explanation for departure</b>	:	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		

<b>Measure</b>	:		
<b>Timeframe</b>	:		

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board has established the BNRC to implement its policies and procedures on remuneration, including reviewing and recommending matters relating to the remuneration of the Board and Senior Management. The BNRC operates under written Terms of Reference, which set out its authority and duties. These Terms of Reference, along with the Remuneration Policy, are accessible on CelcomDigi's website at <a href="https://celcomdigi.listedcompany.com/corporate_governance.html">https://celcomdigi.listedcompany.com/corporate_governance.html</a>.</p> <p>The BNRC's responsibilities include reviewing and recommending remuneration packages for NEDs and Senior Management. These recommendations are submitted to the Board for approval. In addition, remuneration proposals for NEDs are presented to shareholders for approval. CelcomDigi does not have any Executive Directors on its Board.</p> <p>NEDs abstain from voting on or participating in discussions regarding their own remuneration. NEDs who are employees of Telenor Group or Axiata Group do not receive any remuneration from CelcomDigi or its subsidiaries, as they are compensated by their respective employers.</p> <p>The Board believes that the current remuneration levels are adequate to attract, retain, and motivate qualified Directors. Remuneration for the Board and Senior Management is competitive, benchmarked against industry standards, and aligned with the Group's long-term objectives. To maintain market competitiveness, CelcomDigi engages an independent human resource firm to benchmark Senior Management remuneration annually, ensuring compensation remains fair and consistent with market trends.</p>
<b>Explanation for departure</b>	:	

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>CelcomDigi aims to establish remuneration levels that effectively attract, retain, and motivate Directors and Senior Management to drive sustainable value creation and achieve the Company's long-term objectives for its stakeholders. The remuneration structure distinctly separates NEDs from Senior Management.</p> <p>The Board determines remuneration for NEDs based on recommendations from the BNRC. NEDs abstain from voting on and participating in discussions regarding their own remuneration, ensuring transparency and integrity in the process.</p> <p>Detailed disclosure of Directors' remuneration for FY2025, including fees, salaries, bonuses, benefits-in-kind, and other emoluments, is provided on a named basis in the Integrated Annual Report. A comprehensive summary is also presented in the table below.</p> <p>NEDs who are employed by Telenor Group and Axiata Group do not receive any remuneration from CelcomDigi or its subsidiaries. They are compensated by their respective employers.</p>

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	Tengku Dato' Sri Azmil Zahrudin Raja Abdul Aziz	Non-Executive Non-Independent Director	540.00	0	0	0	9.354	0	549.354	540.00	0	0	0	9.354	0	549.354
2	Vimala V.R. Menon	Independent Director	425.25	0	0	0	6.136	0	431.386	425.25	0	0	0	6.136	0	431.386
3	Datuk Iain John Lo	Independent Director	445.50	0	0	0	17.043	0	462.543	445.50	0	0	0	17.043	0	462.543
4	Tunku Alizakri Raja Muhammad Alias (Appointed on 30 June 2025)	Independent Director	195.75	0	0	0	4.532	0	200.282	195.75	0	0	0	4.532	0	200.282
5	Tan Sri Abdul Farid Alias (Resigned on 30 April 2025)	Independent Director	153.00	0	0	0	2.070	0	155.07	153.00	0	0	0	2.070	0	155.07
6	Khatijah Shah Mohamed	Independent Director	405.00	0	0	0	11.416	0	416.416	405.00	0	0	0	11.416	0	416.416
7	Vivek Sood	Non-Executive Non-Independent Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Rita Skjaervik	Non-Executive Non-Independent Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Nik Rizal Kamil Nik Ibrahim Kamil (Appointed on 12 February 2025)	Non-Executive Non-Independent Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0

10	Jon Omund Revhaug (Appointed on 21 March 2025)	Non-Executive Non-Independent Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Irfan Ul Wahab Khan (Appointed on 30 April 2025)	Non-Executive Non-Independent Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Haakon Bruaset Kjoel (Resigned on 21 March 2025)	Non-Executive Non-Independent Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Dr Shridhir Sariputta Hansa Wijaysuriya (Resigned on 12 February 2025)	Non-Executive Non-Independent Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Kasper Wold Kaarbø (Resigned on 30 April 2025)	Non-Executive Non-Independent Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	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

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.

<b>Application</b>	:	Departure
<b>Explanation on application of the practice</b>	:	
<b>Explanation for departure</b>	:	<p>CelcomDigi has disclosed the remuneration of the CEO on a named basis in the Integrated Annual Report 2025, in compliance with the Listing Requirements of Bursa Malaysia. However, the Company has not disclosed the remuneration of the top five Senior Management personnel on a named basis.</p> <p>The Board believes that disclosing the remuneration of Senior Management on a named basis is not in the Company's best business interests due to the sensitivity of such information, the confidentiality of contractual arrangements, and the competitive nature of the telecommunications industry, particularly in attracting and retaining key talent.</p>
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	<p>CelcomDigi has a robust internal process where the remuneration of Senior Management is benchmarked annually against comparable telecommunications companies and large corporates in Malaysia to ensure competitiveness and alignment with the Company's performance-driven pay framework.</p> <p>The Board assures stakeholders that Senior Management's remuneration is structured to align with individual performance, the Group's overall performance, and the achievement of key performance indicators. Annual market benchmarking is conducted to ensure total compensation remains competitive and consistent with industry standards.</p>

	Additionally, CelcomDigi has disclosed total key management compensation in Note 31.2 to the Audited Financial Statements for the financial year ended 31 December 2025.	
<b>Timeframe</b>	:	Others  The Board will review its position annually, with a view to enhancing the level of disclosure over time, taking into consideration prevailing market practices and the sensitivity of the information.

No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
2	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
3	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
4	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
5	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.

**Intended Outcome**

Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

**Practice 8.3 - Step Up**

Companies are encouraged to fully disclose the detailed remuneration of each member of senior management on a named basis.

<b>Application</b>	:	Not Adopted
<b>Explanation on adoption of the practice</b>	:	

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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The BAC comprises three Independent Non-Executive Directors. Tan Sri Abdul Farid Alias, served as Chair of the BAC until 30 April 2025, following which Vimala V.R. Menon, who was previously a member of the BAC, was redesignated as Chairperson. Vimala V.R. Menon is a Fellow of the Institute of Chartered Accountants in England and Wales and a Member of the Malaysian Institute of Accountants (MIA), bringing extensive expertise in finance, audit, and corporate governance to the role.</p> <p>Both Tan Sri Abdul Farid Alias and Vimala V.R. Menon are INEDs and do not hold the position of Chair of the Board, thereby ensuring objectivity and independence in the BAC's oversight of financial reporting, risk management, and internal controls matters.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>None of the members of the BAC have previously served as key audit partners for CelcomDigi's external auditors. The BAC's Terms of Reference stipulate a three-year cooling-off period for former key audit partners before they can be appointed as BAC members of the Company or any of its related corporations. This measure ensures the continued objectivity, effectiveness, and independence of the external auditors.</p> <p>The TOR of the BAC is accessible at <a href="https://celcomdigi.listedcompany.com/corporate_governance.html">https://celcomdigi.listedcompany.com/corporate_governance.html</a>.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The BAC assumes the crucial responsibility of evaluating the effectiveness, suitability, and independence of the Company's external auditors. The BAC makes informed recommendations to the Board regarding the appointment, reappointment, resignation, or dismissal of external auditors.</p> <p>Annually, the BAC conducts a comprehensive review of the external auditors' suitability, objectivity, and independence. This review includes an assessment of their independence, evaluation of the scope and quality of their work, and examination of the audit results in relation to the Group's audited financial statements for FY2025.</p> <p>During the financial year, the BAC met twice with the external auditors, PricewaterhouseCoopers PLT (PwC) without Management present. The Committee reviewed PwC's performance and independence and confirmed that the external auditor maintained independence throughout the audit process. The audit services provided were found to meet the quality standards expected by the BAC.</p> <p>Furthermore, the external auditors provided a formal declaration affirming their independence throughout the audit engagement, in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants (MIA).</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	

<b>Timeframe</b>	:		
------------------	---	--	--

**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.

<b>Application</b>	:	Adopted
<b>Explanation on adoption of the practice</b>	:	The BAC comprises solely of Independent Non-Executive Directors, ensuring impartiality, objectivity, and independence in overseeing the Group's financial reporting, risk management, internal controls, and audit processes.

## 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The BAC members stay current with industry developments, accounting and auditing standards, business practices, and regulatory requirements. They continuously enhance their skills and knowledge through participation in relevant professional development programs, ensuring they remain equipped to perform their roles effectively. Details of the professional development activities undertaken by the BAC members are set out in the Corporate Governance Overview Statement in the Integrated Annual Report 2025.</p> <p>Through these measures, the BAC ensures that the Company's financial reports comply with applicable financial reporting standards, and that it provides robust oversight of the Group's financial reporting and internal control environment. The individual skills and expertise of BAC members are also highlighted in their profiles in the Integrated Annual Report.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

## 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Board recognises its responsibility for establishing and overseeing an effective risk management and internal control framework for CelcomDigi.</p> <p>CelcomDigi has implemented a comprehensive risk management framework to identify, assess, and manage significant risks that may affect the achievement of business objectives. The internal control systems are designed to mitigate, rather than completely eliminate, the risk of material misstatement, financial loss, or fraud.</p> <p>Management is responsible for implementing the Board approved risk management policy, under the oversight of the BGRMC. The BGRMC reviews key risks and management responses on a quarterly basis, ensuring alignment with business objectives and risk appetite. It also periodically evaluates the adequacy and effectiveness of the risk management framework. CelcomDigi's risk management processes adhere to ISO 31000:2018 guidelines, covering the setting of objectives, risk identification, assessment, mitigation, and ongoing monitoring.</p> <p>The BAC assists the Board in fulfilling its statutory and fiduciary duties and provides oversight of the financial reporting, external audit, and internal audit processes. The BAC also reviews the effectiveness of internal controls, risk management, and corporate governance, including compliance with applicable laws and regulations.</p> <p>Further details on the Company's risk management and internal control framework are set out in the Statement on Risk Management and Internal Control in the Integrated Annual Report 2025.</p>
<b>Explanation for departure</b>	:	
<p><i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i></p>		
<b>Measure</b>	:	

<b>Timeframe</b>	:		
------------------	---	--	--

**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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The BGRMC, chaired by Vivek Sood and supported by the Governance, Risk and Compliance (“GRC”) function, ensures that CelcomDigi has robust internal controls to manage key business risks in the telecommunications industry including sustainability, cybersecurity, data privacy, anti-corruption, and regulatory compliance.</p> <p>The risk management framework and practices assess the adequacy and effectiveness of controls in mitigating identified risks. Key features of the framework, including enhancements that strengthen risk management and internal control systems are disclosed in the Statement on Risk Management and Internal Control in the Integrated Annual Report 2025.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**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.

<b>Application</b> :	Not Adopted
<b>Explanation on adoption of the practice</b> :	

### 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.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>The Internal Audit function at CelcomDigi is overseen by the Internal Audit department, with the Head of Internal Audit reporting directly to the BAC. This arrangement ensures the function's independence and provides the Board with objective assurance on the effectiveness of the Company's internal control system, as set out in the Annual Audit Plan approved by the Board.</p> <p>The Internal Audit Charter, which defines the department's purpose, authority, and responsibilities, is reviewed and approved by the BAC on an annual basis.</p> <p>Throughout the year, the BAC assesses the performance of the Head of Internal Audit and conducts private sessions without Management to ensure the department's independence and effectiveness. Internal audit reports are shared with Management for feedback and implementation of corrective actions within agreed deadlines. The BAC reviews key findings and monitors Management's follow-up on all agreed actions.</p> <p>When significant control weaknesses are identified, Management is invited to BAC meetings to discuss and address these issues, ensuring timely resolution and continuous improvement of the internal control environment.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

## 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>The Internal Audit department at CelcomDigi comprises 28 members and is led by Serena Chin Hui Ling, who brings over 19 years of audit experience across industries including telecommunications, property development, education, capital markets, banking, and insurance. She also has eight years of project management experience and two years in an operational role within the capital markets regulatory environment. Serena holds a Bachelor of Business (Accountancy) degree from RMIT University and is a member of the Malaysian Institute of Accountants (MIA).</p> <p>To preserve the independence of the Internal Audit function, the department reports functionally to the Head of Internal Audit, who in turn reports directly to the Chair of the BAC. The BAC is responsible for evaluating the performance of the Head of Internal Audit.</p> <p>All Internal Auditors are required to submit an annual declaration confirming adherence to the Code of Ethics and affirming that they have no relationships or conflicts of interest that could compromise their objectivity and independence. Any non-conformance or conflicts of interest must be reported to the Head of Internal Audit or the Chair of the BAC.</p> <p>The Internal Audit department conducts its activities in accordance with the Global Internal Audit Standards issued by the Institute of Internal Auditors. A Quality Assurance and Improvement Program is in place to provide the BAC with reasonable assurance that internal audit activities are performed effectively and in accordance with professional standards. This program includes ongoing monitoring and periodic internal assessments and is supplemented by an external quality assessment conducted by an independent and qualified assessor at least once every five years.</p>
<b>Explanation for departure</b>	:	

<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b> :		
<b>Timeframe</b> :		

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>CelcomDigi ensures effective, transparent, and regular communication with its stakeholders in compliance with the Corporate Disclosure Guide and the disclosure requirements under the Listing Requirements of Bursa Malaysia. The Company recognises the importance of disseminating material information promptly and fairly to shareholders, investors, and the public. Both the Board and Senior Management are committed to engaging stakeholders through multiple channels, including:</p> <ul style="list-style-type: none"><li>(a) Announcements and disclosures to Bursa Malaysia, covering quarterly financial results, material information affecting investor decisions, and the Integrated Annual Report.</li><li>(b) Briefing sessions with fund managers, investment analysts, and media representatives.</li><li>(c) Shareholder general meetings, which serve as a key platform for direct engagement and feedback.</li><li>(d) The Company's corporate website, which provides access to the Integrated Annual Report, quarterly financial reports, analyst briefing materials, corporate information, Bursa Malaysia announcements, Board Charter, Terms of Reference of Board Committees, and Group policies.</li></ul> <p>Shareholders and the public may direct inquiries to <a href="mailto:invesrel@celcomdigi.com">invesrel@celcomdigi.com</a> or submit questions via the enquiry form available on the corporate website.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	

<b>Timeframe</b>	:		
------------------	---	--	--

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>For the past six years, CelcomDigi has adhered to the Integrated Reporting (IR) Framework established by the International Integrated Reporting Council (IIRC). The Company's reports have consistently received positive recognition from the investment community and external rating agencies, earning several awards for reporting quality.</p> <p>The Company is committed to enhancing transparency, particularly in sustainability matters, with strong support from the Board and Senior Management. These efforts extend beyond integrating information for reporting purposes, as we continue to align our internal processes with global reporting standards.</p> <p>CelcomDigi's reporting suite, which includes the Integrated Annual Report and Corporate Governance Report, will be made available on the corporate website prior to the AGM. This reflects our ongoing dedication to improving reporting practices and ensuring timely access to relevant information for our stakeholders.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

**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.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>The Board prioritises fostering shareholder engagement through the AGM, viewing it as an essential forum for constructive dialogue between shareholders, the Board, and Senior Management. To uphold this commitment, the Company carefully plans and executes the AGM process.</p> <p>The notice for the 28th AGM, held on 27 May 2025, was issued to shareholders on 15 April 2025, well in advance and exceeding the statutory requirement of at least 28 days' notice. In addition, the AGM notice was published in newspapers and made available on the Company's corporate website.</p> <p>At the AGM, CelcomDigi provides detailed explanations for each proposed resolution to enable shareholders to make informed decisions. Alongside the AGM notice, the Administrative Guide, including explanatory notes and guidance on remote hybrid participation and voting, is distributed to shareholders.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

**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.

<b>Application</b>	:	Applied	
<b>Explanation on application of the practice</b>	:	<p>CelcomDigi held its 28<sup>th</sup> AGM on 22 May 2025, with all Directors physically present at the meeting venue. During the AGM, the CEO provided a comprehensive briefing to shareholders on the Group's performance and operations.</p> <p>The Chairs of the BAC, BNRC and BGRMC were available to respond to questions, providing meaningful clarifications and insights on matters relevant to their respective areas of responsibility. This facilitated constructive engagement between the Board and shareholders, ensuring transparency and informed decision-making.</p>	
<b>Explanation for departure</b>	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
<b>Measure</b>	:		
<b>Timeframe</b>	:		

### 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.

<b>Application</b>	:	Applied
<b>Explanation on application of the practice</b>	:	<p>CelcomDigi conducted its 28th AGM on 22 May 2025 in a hybrid format via live streaming, providing shareholders with remote participation and electronic voting facilities (RPEV) through Boardroom Share Registrars Sdn Bhd (Boardroom). Shareholders and proxies were given the opportunity to submit questions online both before and during the meeting.</p> <p>The poll results for each resolution were displayed on-screen during the meeting and subsequently announced on Bursa LINK and published on CelcomDigi's website on the same day.</p> <p>Boardroom confirmed that its hybrid meeting platform adhered to stringent cyber hygiene and data security standards, ensuring the confidentiality, integrity, and availability of information while mitigating cyber risks. The Lumi electronic voting system and its service providers are ISO/IEC 27001:2013 certified and maintain a comprehensive audit trail. In addition, the Lumi system has achieved SOC 2 Type 2 compliance, further reinforcing CelcomDigi's commitment to safeguarding data and maintaining robust digital governance standards.</p>
<b>Explanation for departure</b>	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
<b>Measure</b>	:	
<b>Timeframe</b>	:	

### 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.

<i>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.</i>	
<b>Application</b> :	Applied
<b>Explanation on application of the practice</b> :	<p>CelcomDigi enhanced the hybrid AGM experience by leveraging digital platforms with interactive and user-friendly features for voting and question submission. Shareholders and proxies attending both physically and virtually were able to submit questions via the online chat box before and during the meeting. Independent moderators managed and consolidated the questions to ensure an orderly and efficient Questions &amp; Answers session.</p> <p>During the AGM, the CEO presented the Group's performance, key achievements, strategic priorities, future outlook, and value creation initiatives. The Chair of the Meeting addressed all queries, including those from the Minority Shareholders' Watch Group, ensuring shareholders received meaningful responses.</p> <p>Following the AGM, shareholders and proxies may continue to engage with the Company by contacting the Investor Relations Unit via email for further inquiries, ensuring ongoing dialogue and transparency.</p>
<b>Explanation for departure</b> :	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
<b>Measure</b> :	
<b>Timeframe</b> :	

### 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.

<i>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.</i>	
<b>Application</b>	: Applied
<b>Explanation on application of the practice</b>	: <p>In 2025, CelcomDigi conducted its AGM in a hybrid format, combining physical attendance at the Connexion Conference &amp; Event Centre (CCEC) with live streaming and remote participation, including RPEV facilities provided by Boardroom. This format enabled shareholders and proxies to participate meaningfully in the meeting regardless of their location.</p> <p>The decision to engage Boardroom as the RPEV service provider was based on several key considerations. Boardroom is a leading corporate service provider in Malaysia and the Asia-Pacific region, with extensive experience in facilitating hybrid and virtual general meetings. Boardroom partnered with Lumi, a trusted third-party digital meeting platform with a global presence and a proven track record of delivering secure, reliable, and user-friendly virtual meeting solutions. In addition, Boardroom provided a dedicated Office Helpdesk to assist shareholders with inquiries or technical issues before and during the AGM.</p> <p>To ensure meaningful engagement, the AGM platform allowed shareholders to submit questions in real time via the online chat box, which were made visible to all participants. Independent moderators managed and consolidated questions to maintain order and efficiency during the Q&amp;A session. During the AGM, the Chair of the Meeting, together with the CEO and CFO, addressed all questions, including those from minority shareholder representatives, ensuring that shareholders had sufficient opportunity to seek clarifications and receive meaningful responses.</p> <p>The combination of a physical venue at CCEC and Boardroom’s secure digital platform ensured an inclusive, interactive, and efficient AGM, allowing shareholders to exercise their rights to attend, speak, and vote effectively through both physical and virtual channels.</p>

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

**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.

<i>Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.</i>	
<b>Application</b>	: Applied
<b>Explanation on application of the practice</b>	: The minutes of the 28th AGM, including the CEO’s presentation slides, responses to questions from the Minority Shareholders’ Watch Group, and other pertinent questions not addressed during the meeting due to time constraints, were made available on the Company’s corporate website. The minutes were published upon the Board’s confirmation and within 30 business days following the AGM, ensuring timely access to shareholders and supporting transparency and accountability in shareholder engagement.
<b>Explanation for departure</b>	:  
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>	
<b>Measure</b>	:  
<b>Timeframe</b>	:  

**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.*

Click or tap here to enter text.