



CBH ENGINEERING HOLDING BERHAD
Registration No. : 202301050313 (1544227-V)]

The Corporate Disclosure Policies and Procedures

1. PURPOSE

The Corporate Disclosure Policies and Procedures (“CDPP”) is aimed to assist the Board of Directors (“the Board”) of CBH Engineering Holding Berhad (“the Company”) in furnishing information that is comprehensive, clear, accurate, and is made on a timely basis and to ensure that communications to the investing public are accurate, timely, factual, informative, balanced, broadly disseminated and in compliance with applicable legal and regulatory requirements.

In formulating this CDPP, the Company has taken into account the recommendations of the Malaysian Code on Corporate Governance and its disclosure obligations contained in the Ace Market Listing Requirements (“AMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”).

2. OBJECTIVES

The key objectives of the CDPP are as follows:

- a. to enable the persons to whom this CDPP applies understand their obligations in preserving information integrity and confidentiality and to reinforce the Company’s commitment to comply with disclosure obligations imposed by all applicable legal and regulatory requirements on disclosure of material information;
- b. to formalise the disclosure policies, guidelines and procedures, and as well as to adopt a consistent approach on disclosure practices throughout the Company and all its subsidiaries (“Group”);
- c. to ensure the Group comply with all applicable legal and regulatory requirements on disclosure of material information;
- d. to provide guidelines and policies in disseminating corporate information to, and in dealing with shareholders, stakeholders, analysts, media and the investing public;
- e. to encourage communication network between the Company and the public leading to transparency and good governance;
- f. to protect and prevent the improper use or disclosure of material information and Company’s confidential information;
- g. to effectively increase understanding of the Company’s business and enhance its corporate image by encouraging practices that reflect openness, accessibility and co-operation;
- h. to raise awareness and provide guidance to the Board, Management and employees on the Group’s disclosure requirements and practices and to ensure consistency, accuracy and completeness of the disclosure practices throughout the Group; and
- i. to build good investor relations with the investing public that inspires trust and confidence;



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This CDPP does not cover:

- a. material information that is already in the public domain;
- b. material information that is not generated or owned by the Company; and
- c. material information that summarises, realigns or is computed from material information that already in the public domain. Example of which include information on financial ratios that, although never been disclosed directly before, could be derived from realigning figures in financial statements disclosed previously.

3. SCOPE OF APPLICATION

This CDPP applies to all Directors, Management, employees and Authorised Spokesperson of the Group in handling and disclosing of material information irrespective of their seniority or designation, which covers the following: -

- a. documents filed with, and announcements made to, Securities Commission (“SC”), Bursa Securities, and other regulators or authorities, written statements made in the Company’s annual report, financial statements, quarterly reports, press releases, letters, circulars to shareholders, electronic mail communication and information on the Company’s corporate website;
- b. oral statements made at group and individual meetings, telephone conversations, interviews and press conferences with financial analysts, investors and media; and
- c. any other dealings with the general public.

4. DISCLOSURE AUTHORISATION

The authority for announcements to Bursa Securities is vested in the Board. The Board, assisted by Managing Director, Executive Directors and the Company Secretary, shall be responsible for the following: -

- a. determining whether information constitutes material information within the ambit of the AMLR;
- b. ensuring timely disclosure of material information in accordance with applicable laws and regulations, in particular, the AMLR and stipulations of the SC;
- c. approving the contents to be provided to the media, investment community and other external parties, including the contents to be published in the Investor Relations section of the Company’s corporate website;
- d. responding to rumors or reports, and unusual market activity as provided under Chapter 9 and 10 respectively of the AMLR; and
- e. monitoring adherence to the CDPP, reviewing, assessing and implementing appropriate remedial actions in relation to any violation of the CDPP.



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5. DISCLOSURE AND/OR COMMUNICATION DESIGNATED PERSONS

The Board is ultimately responsible for ensuring that the CDPP is implemented and the disclosure requirements are fulfilled.

The Board delegates the implementation of the CDPP to the Disclosure and/or Communication Designated Persons. The Disclosure and/or Communication Designated Persons (or any other employees designated by the Company) will generally be responsible to oversee matters relating to the corporate disclosure practices and ensure adherence to the implementation and monitoring of the compliance with the CDPP, within the extent of their specific roles within the Company.

The Disclosure and/or Communication Designated Persons and their general responsibilities are as follows:

- The Group Chief Financial Officer (“Group CFO”) will be overall responsible to oversee and coordinate disclosure of material information in accordance with the AMLR and the CDPP, and disclosure of information to the regulators and shareholders;
- The Corporate Affairs Communication & IR Manager (“CAIRM”) will be responsible for the disclosure of information to shareholders, investment community, media and the general public.

6. AUTHORISED SPOKESPERSON

The Company designates specific spokespersons (“Authorised Spokespersons”) which can be the Disclosure and/or Communication Designated Persons or the Chairman, Group Managing Director, Group CFO or CAIRM, responsible for communicating with shareholders, the investment community, regulators or the media. In the absence of any Authorised Spokesperson(s), the Authorised Spokesperson may appoint others within the Company to speak on behalf of the Company or to respond to specific inquiries.

(i) Authorised Spokesperson

a) Primary Spokesperson

- Chairman;
- Executive Director;
- Managing Director (“MD”)



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The Primary Spokespersons may communicate with audience constituents and respond to questions in relation to the corporate vision, strategies, developments, future prospects, financial plans and operation matters.

b) Secondary Spokesperson

- CFO

The Secondary Spokespersons may communicate only in connection with their specific areas of responsibility and as authorised by a Primary Spokesperson either on a permanent basis (e.g. via functional scope of the position) or a need basis.

No Officers and Personnel who have not been appointed by the Authorised Spokes persons shall respond under any circumstances to external inquiries. All such inquiries shall be referred to the appropriate Authorised Spokesperson(s).

The key responsibilities of the Authorised Spokesperson are as follows: -

- may provide clarification on information which the Company has released to Bursa Securities but must not comment on any material information which has not been released to Bursa Securities; and
- may attend to all enquiries from the media, investment community or other external parties.

When communicating with the media, the investment community or other external parties, the Authorised Spokesperson shall exercise care to ensure comments which may spur speculation or rumors are not made.

7. PROCEDURES AND PRACTICES ON CORPORATE DISCLOSURE

7.1 Communication Policy

The Company strives to ensure all material information are conveyed effectively and in a promptly and timely manner.

The Company's Communication Policy is characterised as follows:

- Purpose – to promote effective communication and provide stakeholders with full and timely information about the Company;
- Principles - ensuring that all information and disclosures are clear and accurate, transparent, reliable, timely and consistent;



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- (iii) Accountability – parties responsible for communication with stakeholders and whom stakeholders can contact, if necessary;
- (iv) Non-selective: equality of access to material information through broad public dissemination; no stakeholder will be given undisclosed material information in any form. However, in line with market practices, more detailed information may be provided to analysts or professional investors, as long as the information is not material and not withheld from other parties, if so requested. Moreover, consistent with market practices and subject to strict confidentiality requirements, additional information maybe provided to credit rating agencies to facilitate the preparation of credit rating report;
- (v) Communication channels:
 - with stakeholders: quarterly and annual reports via website and announcements;
 - by stakeholders: telephone, mail, email, corporate website, electronic form, online meeting, in person at the Company’s office or via attendance at the annual general meeting (“AGM”) or extraordinary general meetings.

7.2 Material information

Material information, in accordance with Paragraph 9.03(2) of the AMLR, constitutes information about the Company and its subsidiaries which are reasonably expected to have a material effect on the following:

- i. the price, value or market activity of any of the Company’s securities; or
- ii. the decision of a holder of securities of the Company or an investor in determining his/her choice of action.

Material information comprises any or a combination of the following: -

- i. Information concerning the Group’s assets and liabilities, business, financial condition or prospects;
- ii. Information relating to major disputes or dealing with employees, suppliers, customers and others;
- iii. Information relating to any event affecting the present or potential dilution of the rights or interests of the Company’s shareholders;
- iv. Information relating to any event materially affecting the size of the public shareholding of the Company’s securities; and



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- v. Information relating to any material contract or events that will materially affect the Company's financial position.

Immediate disclosure of material information

The guidelines which the Company will follow to fulfil its obligation to make immediate announcement of material information: -

- (a) For the prescribed events which may require immediate disclosure as set out in the AMLR; and
- (b) Materiality can be very subjective and the Company will take the approach of assessing the likely effect of the information on the price scope of activities and financial position or performance of the Company's securities, in addition to whether the circumstances or event are measurable and trigger the materiality thresholds in the percentage ratio calculation method set out in the AMLR.

7.3 Withholding Confidential Information and Maintaining confidentiality

- a) The Company may withhold material information from the public for legitimate business purposes as provided for by the AMLR.

These include:

- When immediate disclosure would prejudice the ability of the Company to pursue its corporate objectives;
- When the facts are in a state of flux and a more appropriate moment for disclosure is imminent; and
- Where the company or securities laws restrict such disclosure.

- b) If the material information is being withheld, pursuant to the AMLR, the Company must ensure that the strictest confidentiality is maintained by limiting the number of people with access to the material information and ensuring the security of all confidential documents.

Any officer or employee privy to confidential corporate information is prohibited from communicating such information to anyone else, unless it is necessary to do so in the course of business or required by law or authorised by the Board.



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In the event that material information is or is believed to have been inadvertently disclosed to third parties or where the material information has become generally available through the media or otherwise, the Company must immediately announce the information to Bursa Securities.

7.4 Disclosure Process

The Disclosure Process in announcing material information to Bursa Securities is as follows:

- 7.4.1 Approval is given for release of material information based on approval process and responsibility levels, and in accordance with the procedures for disclosure.
- 7.4.2 Announcement to Bursa Securities to be made either on the same day, after market closure or during the permission window period. Should the information be released during trading hours, the Company may request for the temporary suspension of the trading of its shares.
- 7.4.3 Press release to all major newspapers and media services in Malaysia, except in cases of announcements to Bursa Securities for administrative situations.
- 7.4.4 The Company may hold investor, analyst or media briefing or presentation on the announcement of the Company's financial results and any major corporate development. Any such presentation, briefing or press release will be on the Company's website.

8. LEAKAGES OF MATERIAL INFORMATION

In the event of leakage of material information, the Company will take appropriate action to make an immediate announcement of the material information to Bursa Securities.

9. PROCEDURES FOR DISCLOSURE OF MATERIAL INFORMATION

- a) The Group CFO will manage all of the Company's releases of announcements of material information to Bursa Securities through the Company Secretary or the appointed approved adviser in accordance with the applicable securities law and the AMLR and the announcement shall then be approved by either the Managing Director or any one Executive Directors before release to Bursa Securities.



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- b) The Group CFO and the relevant departments will review and verify the accuracy of all financial data and all information contained in the announcement to ensure that disclosures are consistent with the prevailing accounting standard and guidelines.

10. PUBLIC DISSEMINATION

The Company undertakes to disclose material information in a manner which optimizes the extent of dissemination to the public. No disclosure of material information shall be made on an individual or selective basis to the media, investment community or any other external party, unless such information has previously been fully disclosed and disseminated to the public.

The Company shall not disclose any material information to the media, investment community or any external parties, even on an embargoed basis, until it has provided the information to Bursa Securities.

11. CLARIFICATION, CONFIRMATION OR DENIAL OF RUMOURS OR REPORTS

Generally, the Company should not entertain market rumors unless there is significant reaction in the market for the Company's listed securities or the Company is of the view that a corresponding response to such rumors would be beneficial to the Company. The Board shall have the discretion to consider whether the Company should respond to such market rumors.

In the case where a rumor or report which has been circulated contain erroneous material information which the Company is aware of, the Company shall immediately announce to Bursa Securities a denial or clarification of the rumor or report by providing facts sufficient to support the denial or clarification of any misleading aspects of the rumor or report.

12. RESPONSE TO UNUSUAL MARKET ACTIVITY

Where unusual price movement, trading activity, or both ("unusual market activity") occurs, the Company shall immediately undertake due enquiry regardless of whether an unusual market activity query is issued by Bursa Securities. Thereafter, a clarifying announcement shall be issued on an immediate basis.

13. INSIDER TRADING

- 13.1 The Company and parties who may be regarded as insiders must be fully aware of the provisions of the Capital Markets and Services Act, 2007 and the Companies Act 2016.



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- 13.2 Based on Section 188(1) of the Capital Market & Services Act 2007, an “insider” is a person who: -
- a. possesses information that is not generally available which, on becoming generally available, a reasonable person would expect it to have a material effect on the price or the value of securities; and
 - b. knows or ought reasonably to know that the information is not generally available.
- 13.3 Insiders are prohibited from trading on the basis of material information which is not known to the investing public until after the information has been publicly disclosed. Insiders shall not tip off or inform another person of such material information, irrespective of whether such person intends to trade on such information.
- 13.4 Insiders may not deal in the Company’s securities while in possession of insider information, nor may they pass on that information to help another person deal in the Company’s securities.
- 13.5 The Company Secretary will advise the Directors and principal officers on the trading restrictions in the Company’s securities in accordance with the provisions of the AMLR.

14. INVESTOR RELATIONS

(i) Investor Relations Function

The Company strives to build a strong investor relations culture and investor confidence in the Group. As part of the Investor Relations programme, the Company seeks to:

- communicate corporate developments, strategy and financial plans to investors/ financial community in a timely and engaging manner;
- liaise and facilitate relationships with analysts and the media to assist them to make informed opinions of the Group.

(ii) Investor, Analyst and Press briefings

Investor, analyst and press briefings are to be held regularly. Primary Spokespersons will conduct the press conference/briefing, with assistance from Secondary Spokespersons where necessary.



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Such briefing and press conference may take place at the Company office or at any suitable location. Electronic and other communication means, to allow for “virtual attendance” may be arranged.

(iii) Conference Calls

Financial results and other important strategic announcements with analysts and institutional investors may be held via conference or “virtual attendance” calls.

(iv) Other Investor Events

The Company may organise other investor events such as Investor Days or participate in investor relations roadshow as part of its investor relations programme.

15. CLOSED PERIOD

“Closed Period” is defined as a period commencing thirty (30) calendar days before the targeted date of announcement or up to the date of the announcement of the Company’s quarterly results to Bursa Securities.

During Closed Periods, the Authorised Spokesperson and all Directors are prohibited from commenting on the current period earnings and financial assumptions. Communications shall be limited to commenting on publicly available or non-material information.

16. FORWARD-LOOKING INFORMATION

The Company may provide forward-looking information to convey its future direction to the public, in order to assist the market to accurately value the Company’s securities, provided that such forward-looking information does not constitute undisclosed material information/ future earnings and has been reviewed and/ or approved by the Board. Such information may include prospects, revenue, profits estimates, forecasts, projections or internal targets or key performance indicators which are based on historical and publicly disclosed data. The Company shall only discuss general trends, events, commitments and uncertainties that are reasonably expected based on historical and currently known data.

All documents containing forward-looking information shall be accompanied by a disclaimer cautioning investors of the risks and uncertainties which may cause actual results and developments to differ materially from those envisaged in the forward-looking information. When making oral representation on forward-looking information, the Authorised Spokesperson shall take reasonable care and include such disclaimer to the same effect.



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17. MISREPRESENTATION OF INFORMATION

The Board shall be promptly notified if any person, to whom this CDPP applies, becomes aware of the following:-

- a. misrepresentation or suspected misrepresentation of information publicly disclosed by the Company;
- b. there has been or may have been a failure to make timely disclosure of material information; or
- c. any alleged breach or violation of the policies and procedures set out in this CDPP.

The Board shall conduct a reasonable investigation of the notified matter and undertake necessary corrective action, with the priority of ensuring prompt disclosure in accordance with the AMLR and this CDPP.

18. CONTACT DETAILS

CBH Engineering Holding Berhad

No. 12, Jalan Anggerik Vanilla AD 31/AD,
Kota Kemuning, 40460 Shah Alam,
Selangor Darul Ehsan.

Tel: +603- 5122 9011 / 8051

Fax: +603- 5122 6055

Website: www.cbh.com.my

Attention to: Mr General

General email: general@cbh.com.my



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19. REVIEW OF THE CDPP

The Board shall review and assess the relevance and effectiveness of this CDPP from time to time or when changes to regulatory requirements necessitate a revision.

20. REVISION OF THE CDPP

The provisions of this CDPP can be amended and supplemented from time to time by a resolution of the Board.

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