SIGNATURE ALLIANCE GROUP

REMUNERATION POLICY

FOR DIRECTORS AND SENIOR MANAGEMENT

1. Introduction

This policy sets out the criteria to be used in recommending the remuneration package of Directors and Senior Management of Signature Alliance Group Berhad (the "**Company**") and is in line with the best practice provisions of the Malaysian Code on Corporate Governance. Senior Management means members of the C-suite and such other persons who directly report to the Group Chief Executive Officer, which includes Heads of Departments, where applicable.

2. Objectives

2.1. This policy is designed to:

2.1.1. Determine the level of remuneration package of the Executive Directors and Senior Management whereas, the remuneration of Non-Executive Directors also operate as the same basis, except it requires shareholders' approval;

2.1.2. Attract, develop and retain high performing and motivated Executive Directors and Senior Management with a competitive remuneration package;

2.1.3. Provide a remuneration such that the Executive Directors and Senior Management are paid a remuneration commensurate with the responsibilities of their positions, reflecting their contributions for the year and which are competitive and consistent with its culture and strategy, and taking into consideration of the Company's performance in managing material sustainability risks and opportunities;

2.1.4. To ensure the level of remuneration of Non-Executive Directors are linked to their level of responsibilities undertaken and contributions to the Board, taking into consideration of the Company's performance in managing material sustainability risks and opportunities; and

2.1.5. The Nomination and Remuneration Committee ("**NRC**") is empowered to make qualitative and quantitative assessment of performance in reaching its recommendations. The NRC is also empowered to provide appropriate disclosure of their assessment, if required, so that shareholders can understand the basis of its recommendation.

3. Remuneration Components

3.1. Remuneration for Executive Directors and Senior Management

The fixed salary is determined according to:

- The scope of the duty and responsibilities;
- The skills and experiences required;
- The ethical values, internal balances and strategic targets of the Company;
- The corporate and individual performance;
- Current market rate within the industry and in comparable companies; and
- The scale and complexity of both the business and the role.

Executive Directors and Senior Management are entitled to receive those benefits available to the Company. The said benefits include medical insurance coverage, medical benefits, motor vehicle related benefits and such other benefits that are considered to be appropriate in terms of the individual's role.

3.2. Bonus

The bonus is designed to reward outstanding performance of Executives Directors and Senior Management. The bonus is granted based on the Executive Directors' and Senior Management's performance against annual measures and targets set at the start of the year including sustainability related targets as well as the Group's performance. A discretionary assessment is made to ensure that all factors which include measurable and qualitative criteria are considered.

3.3. Fixed Fee for Non-Executive Directors

The fixed fee is determined according to:

- current market rate within similar industries;
- the qualifications and contribution required which corresponds to the complexity of the Group's business;
- the extent of the duty and responsibilities;
- the number of Board meetings; and
- the corporate and individual performance.

3.4. Other Benefits and Allowances

The benefits and allowances which should be decided by the Board as a whole include:

3.4.1. Chairman's allowance;
3.4.2. Meeting allowance; and
3.4.3. Expenses incurred in the course of their duties as Directors.

4. Remuneration Procedures

4.1 The NRC reviews and recommends to the Board the annual salaries, incentive arrangements, service arrangements and other employment conditions for the Executive Directors and Senior Management. The Executive Director(s) and Senior Management are not present when matters affecting their own remuneration arrangements are considered.

4.2 The determination of the remuneration for Non-Executive Directors is a matter for the Board as a whole.

4.3 The policy of the NRC is in line with the Group's overall practice on compensation and benefits, which is to reward employees competitively, taking into account performance, market comparisons and competitive pressures in the industry. Whilst not seeking to maintain a strict market position, it takes into account comparable roles in similar organisations.

5. Periodic Review and Disclosure

5.1. The NRC should conduct a review on the criteria to be used in recommending the remuneration packages of the Directors and Senior Management as it deems appropriate. The NRC should promptly communicate the new changes or amendments of the criteria to the individual Directors and Senior Management.

5.2. This policy will be reviewed periodically, as and when appropriate, to ensure its effectiveness. The NRC will discuss any revisions that may be required and recommend any such revisions to the Board for approval (if any).

5.3. The Board should disclose this policy on the Company's website.

This Policy is adopted by the Board of Directors on 24 August 2026.