GUH HOLDINGS BERHAD (196101000062 (4104-W))

TERMS OF REFERENCE OF RISK MANAGEMENT & SUSTAINABILITY COMMITTEE

Constitution

The Board of Directors ("Board") should establish a Risk Management & Sustainability Committee with its terms of reference defining its scope of responsibilities and duties. The Board shall review the terms of reference and update as and when necessary. Any proposed changes to the terms of reference shall be approved by the Board.

Objective

The primary objective of the Risk Management & Sustainability Committee is to assist the Board on identification, evaluation and manage the significant of risks associated to current business, any new investments and/or divestments and control responsibilities with appropriate action plan and ensures the implementation of appropriate systems to manage the overall risk exposure to safeguard shareholders' investments and the Group's assets. The Committee also assists the Board to fulfil its oversight responsibilities in relation to risk management and the Company's sustainability policies and practices.

Authority

The Risk Management and Sustainability Committee shall have the authority to deliberate and approve on matters within its primary duties and responsibilities set out in the terms of reference. The Committee is authorised by the Board to obtain, at the Company's expense, professional and independent advice from external advisors with relevant knowledge and experience, as and when necessary for the performance of its duties.

Composition

The Risk Management & Sustainability Committee shall comprise no fewer than three (3) members. The Risk Management & Sustainability Committee shall be appointed from among the Directors of the Company, all of whom must be Non-Executive Directors, with a majority of them being Independent Directors. The Chairman shall be an Independent Director.

Term of Office

The Board of Directors of the Company shall review annually the term of office and performance of the Risk Management and Sustainability Committee and each of its members, who are subject to re-appointment by the Board annually.

Meetings and Minutes

Meeting shall be held at least once a year and may be requested as and when necessary.

A notice of each meeting confirming the date, time, venue and agenda shall be forwarded to each member of the Committee at least seven (7) days prior to the date of meeting. The notice for members will include relevant supporting papers for the agenda items to be discussed.

All division heads are invited to attend the meeting. The head of Internal Audit and the Company Secretary to the Committee shall be in attendance.

Quorum shall consist of two (2) members present and majority of whom must be Independent Directors. The Chairman of the Committee shall be elected from among its Committee and shall be an Independent Director. The Chairman of the Committee shall be approved by the Board. In the

absence of the Chairman, the members present shall elect one (1) of their member who is independent among the members present to chair the meeting.

The Company Secretary shall be the Secretary of the Risk Management and Sustainability Committee or in his/her absence, another person authorised by the Chairman of the Committee. The Company Secretary is responsible for drawing up meeting agendas, maintenance of meeting minutes and collection and distribution of information and provision of any necessary practical support. The Chairman of the Risk Management & Sustainability Committee shall report on key issues discussed at meeting to the Board.

Circular Resolution

A resolution in writing signed by a majority of the Risk Management and Sustainability Committee members for the time being, shall be as valid as effectual as if it had been passed at a meeting of the Committee duly called and constituted. Any such resolution may consist of several documents in like form each signed by one or more of its members. Any such document, may be accepted as sufficiently signed by the members if transmitted to the Company by telex, telegram, cable, facsimile, other electronic means or digital written message purporting to include a signature of the Committee members.

Duties and Responsibilities

1. To oversee the risk management activities of the Group and approve appropriate risk management procedures and measurement methodologies across the organisation;

2. To review reports on operational risks from all divisions of the Group;

3. To assess the risks in new investment and/or divestment;

4. To review the effectiveness of overall risk management at the divisional level;

5. To review and make recommendations to the Board in relation to risk management;

6. To monitor the risk management exposure of the Group;

7. To recommend or advise on significant proposed changes to risk management policies and strategies;

8. To review together with other Committees, the Management, Group internal audit and external auditors, any significant risks and exposure that exist and assess the steps or mitigation plan that Management has taken in a timely manner to minimise such risk to the Group;

9. To assess whether the Group's risk management and sustainability policies are communicated effectively to ensure they are embedded as part of the Group's corporate culture;

10. To evaluate risk management processes and the effectiveness of measures undertaken to address those identified risks to minimise any exposures to risks and frauds;

11. To align the Group's sustainability strategy with its corporate strategy and values to ensure focused and effective effort;

12. To oversee management of material sustainability issues that may impact on the sustainability or reputation of the Group including setting the Group sustainability strategies, priorities, targets and to ensure these be communicated to the internal and external stakeholders;

13. To monitor and report to the Board on the Group's progress on its sustainability commitments in the context of environmental, social and governance ("ESG");

14. To ensure integration of ESG considerations into risk management and strategic decision making;

15. To monitor compliance with applicable sustainability laws, regulations and Busa Malaysia's Sustainability Reporting Guide and Main Market Listing Requirements;

16. To review the Group's sustainability performance, targets, KPIs and materiality assessments; and

17. To review and recommend the Group's annual Sustainability Report/Statement and ESG disclosures for submission to the Board for approval and publication in the Company's Annual Report.

This Terms of Reference has been updated and adopted by the Board of Directors on 24 November 2025.