

BBSB International Limited
(incorporated in the Cayman Islands with limited liability)
(the “**Company**”)
(Stock code: 8610)

Executive and Employee Remuneration Policy
(the “**Policy**”)

(Adopted pursuant to a resolution passed by the board (“**Board**”) of directors (“**Directors**”) of the Company on 30 March 2026)

The objective of the Executive and Employee Remuneration Policy is to support business strategy which is more long term and strategic in nature. It is aimed at motivating the Executive and Employee to achieve the Group’s business objective.

Salary review and incentive system is the process aligns business objectives with specific and measurable individual objectives and targets. Performance by individual employees against these objectives is assessed yearly. The Board of Directors (the “**Board**”) also obtains independently assessed remuneration information for comparative purposes.

Salary reviews and short-term incentives (STIs) are determined by assessing performance against objectives and peer group total shareholder returns (TSR) performance.

Long-term incentives (LTIs) are assessed against the company's TSR compared with that of peer group companies.

1. Remuneration Process

Employee remuneration is reviewed annually. Employees' rewards are influenced by three factors: individual performance, company performance and market position.

1.1 Individual Performance

This element of remuneration is based on the employee's relative performance against the goals and individual objectives that have been set for them for the year under review.

1.2 Company Performance

A percentage component of total cash remuneration is based on the performance of the company measured against peer group companies.

1.3 Market Position

The directors believe that the Group's remuneration levels need to be competitive with those of other comparable organizations in the region so that the Group can attract and retain quality people. The Board and the senior management may appoint an external

compensation adviser to advise on appropriate salary and benefits, and reviews these on an annual basis.

2. Remuneration Components

Executive and employee remuneration comprises:

- fixed remuneration - this is referred to as 'fixed annual reward' (FAR) and is the component of total remuneration specified in an employee's contract of employment and subsequent periodic salary reviews. It is inclusive of superannuation and statutory contributions.
- variable (incentive) payments - contracts for executive and professional employees include a component of remuneration linked to short-term incentives (STIs) and long-term incentives (LTIs). Policies defining STIs and LTIs are established by the Board and senior management reviewed on an annual basis.

2.1 Short-term Incentives (Annual Bonus)

Short-term incentives are calculated as a percentage of an employee's fixed remuneration including annual bonus. The Board and the senior management determines the maximum percentage that is potentially available to executives and approves, after reviewing assessments, whether short-term incentives should be paid.

For the CEO, Senior Management and General Counsel, their STI is measured to performance against personal objectives and measured against the overall performance of the Group.

The short-term incentive component related to performance against individual objectives and links achievement to reward by encouraging executives and staff to meet or exceed measurable tasks and objectives in their work. These tasks and objectives ultimately support the Group's objectives and therefore shareholder interests.

Performance is measured against a scorecard of key tasks and responsibilities and agreed objectives and targets. Individual performance against the measures is assessed.

2.2 Long-term Incentives

The Group's employees may have the opportunity to participate in the Employee Share Plan (ESP). The ESP is designed to link employee rewards with the strategic long-term goals and performance of the Group, consistent with the generation of shareholder returns.

Others long term incentive packages and measurements may be introduced by the Board from time to time.

3.0 Executive Director and Independent Non-Executive Director Remuneration Policy

Total remuneration for Executive Director and Independent Non-Executive Directors is proposed by the Board Remuneration Committee.

The Group's Executive Director and Independent Non-Executive Directors receive a fee for being a director. For Executive Directors, the remuneration is determined by reference to market terms, experiences, duties and responsibilities of that Director within our Group.

4.0 Chief Executive Officer Remuneration

The Chief Executive Officer is entitled to a short term and long-term incentive.

The STI is determined by reference to performance against individual objectives, and by reference to the overall performance of the Group. The Board is the final decision maker to determine the STI of the CEO.

For executives include the CEO, 100% of any STI payment is paid in cash.

4.1 Retirement and Termination Benefits

The Chief Executive Officer's employment contract does not have a fixed term. Either party may terminate the contract upon giving 12 months' notice. The Company may make a payment in lieu of some or all of the 12-month notice period by payment of the fixed annual reward plus an amount equivalent to an STI payment at target performance, defined as 'base remuneration'. The base remuneration amount will be reduced pro rata to the extent the notice period is required to be served.

If the CEO's employment is terminated on the basis of redundancy of the position or by the CEO giving written notice to the Group in the event of there is a significant change to his status and/or responsibilities which is detrimental to the CEO, or if the Group decides the position is no longer required and suitable alternative employment is not offered, or the CEO does not accept other employment within the Group or another employer, then the CEO is entitled to:

- statutory annual leave.
- the aggregate of a notice payment of 12 months, a severance payment of one month per completed year of service, and an additional severance payment of 3 months.

4.2 Commission and Incentive

Commission and incentive to be paid to the employee who achieve sales performance target within certain period of time. The CEO will determine the commission and incentive scheme for the employee.

The scheme will be changed from time to time. The management will communicate with the sales related employee who entitle for commission and incentive before a scheme is introduced.

The employee from sales department will prepare a commission claim form and approve by the Head of Department. Approved claim form will be submitted to the Finance Department further review and calculation. Finance Department will prepare payment to the employee if the claim is accurately calculated, properly approved and completely supported by documents or information.

5.0 Other Executives and Employee Remuneration

The basic salaries of our employees are generally determined by the employee's seniority, position, qualification, working experience and performance upon recruitment.

The Executive and employee in the Group is entitled to a short term and long-term incentive. The STI is determined by reference to performance against individual objectives, and by reference to the overall performance of the Group. The Chief Executive Officer and the senior management will hold an annual salary review and appraisal meeting to discuss and decide on the annual adjustment of the remuneration.

Head of Department will submit appraisal report of the employee in the respective department to the senior management (Head of Finance and Head of Human Resource/Admin) for review. Senior management will submit and propose the reviewed appraisal reports to the CEO.

Year on year increase in short term remuneration specifically basic salary and allowances shall be subject to the recommendation of the Human Resource Manager and approved by the CEO. For the senior management, their basic salary remuneration is measured to performance against personal objectives and measured against the overall performance of the Group.

All short-term remunerations payment is paid in cash.

6.0 Remuneration Approval Process

The Remuneration Committee recommends remuneration levels for Independent Non-Executive Directors, executives and staff to the Board for approval. The Committee operates under a delegation of the Board to provide oversight of the company's remuneration and compensation plans, policies and practices on behalf of the board and shareholders. The Committee has the responsibility to ensure that shareholder and employee interests are in alignment and for ensuring that executives and staff are fairly and reasonably compensated.

The Committee reviews the remuneration strategy and plans of the Group, compares the strategy and plans with community and industry standards and, where possible, verifies the appropriateness of the strategy and plans by reference to external information and advice.

7.0 Advisers

The Remuneration Committee also determines actual payments to all directors and reviews director remuneration annually based on market practices, relativities and the duties and accountabilities of directors.

8.0 Review of Policy

This policy is subject to regular review by the Board and will be amended as appropriate to reflect the current best practices.

The policy may be amended by resolution of the Board.

9.0 Disclosure

The Board will make appropriate disclosure to shareholders in its annual report of the key aspects of this Policy, including explaining any departure from the best practices and recommendations as set out by the relevant authority and body such as Malaysian Code on Corporate Governance 2012 and Hong Kong Corporate Governance Code in Appendix C1 to the Growth Enterprise Market (GEM) Listing Rules.