

MM COMPUTER SYSTEMS BERHAD
[Registration No. 201901031496 (1340826-H)]
(Incorporated in Malaysia under the Companies Act 2016)

DIVIDEND POLICY

The Board of Directors ("Board") of MM Computer Systems Berhad ("Company") has targeted a dividend payout ratio of up to 20% of the Group's profit after tax and minority interest excluding any exceptional items to the shareholders of the Company with effect from the financial year ending 31 December 2025.

The dividend policy of the Company is to distribute to its shareholders surplus funds from its distributable profits and/or general reserves, as may be determined by the Board of Directors, subject to:

- (a) the level of available cash and cash equivalents;
- (b) the net gearing that the Board deems suitable;
- (c) projected levels of capital expenditure and other investment plans;
- (d) the Group's return on equity pre- and post-distribution of dividends;
- (e) expected financial performance;
- (f) future capital expenditure, investment plans, and financing requirements;
- (g) working capital requirements;
- (h) any contractual obligations;
- (i) considerations for non-recurring items; and
- (j) regulations within the Companies Act 2016 and other applicable laws and regulations.

The policy shall be reviewed periodically, or as and when deemed necessary, to ensure it remains aligned with the Company's financial position and strategic direction. While subject to the above factors, the Company is committed to ensuring that the total dividend payout (in absolute RM value) is at least equal to that of the preceding year.

The declaration of interim dividends and/or the recommendation of final dividends is subject to the approval of the Board, and any final dividend is further subject to shareholders' approval. Such distributions will only be made provided that they do not adversely affect the Company's liquidity, cash flow requirements, or the implementation of Board-approved plans.