

	STRATUS GLOBAL HOLDINGS BERHAD	DOC. NO.	SGH-012-RPT
		REV. NO.	00
	RELATED PARTY TRANSACTION POLICY	EFF. DATE	28/11/2025
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1.0 Purpose

- 1.1 This Related Party Transactions Policy (the “Policy”) is designed to ensure the related party transactions are made at arm’s length and on normal commercial terms which are not more favorable to the related party or parties than those generally available to the public.
- 1.2 In formulating this Policy, Stratus Global Holdings Berhad (the “Company” or “STRATUS”) and its subsidiaries (collectively, the “Group”) have taken into account the requirements as prescribed under the CA 2016 and the Listing Requirements.
- 1.3 This Policy outlines the framework and the processes for identifying, monitoring, evaluating, reporting and approving new related party transactions (“RPTs”) and recurrent related party transactions (“RRPTs”). It also serves as a guide to the Audit Committee (“AC”) and Board of Directors (the “Board”) of the Group in discharging their role to provide oversight over RPTs and RRPTs within the Group.
- 1.4 This Policy has been formulated with reference to the applicable laws, regulations and governance frameworks in Malaysia, including but not limited to the Companies Act 2016, the Malaysian Anti-Corruption Commission Act 2009, Bursa Malaysia Securities Berhad Main Market Listing Requirements and the Malaysian Code on Corporate Governance.

2.0 Scope


- 2.1 This Policy is applicable to all entities within STRATUS Group of Companies.

3.0 Safeguards

- 3.1 The Finance Director (or their equivalent designated personnel) shall be contacted to seek clarification, whenever in doubt as to whether the proposed transaction is a RPT (especially if it involves the drafting of agreement/contract for the proposed transaction). In complex or unclear cases, relevant external advice will be sought.
- 3.2 Although an RPT may give rise to a conflict of interest, such an RPT is allowed under the law, provided that the RPT must not be the detriment of minority shareholders is entered into in complies with the applicable laws and regulations.
- 3.3 In view of the sensitivity of an RPT, the transacting party should ensure that no preference is given to a Related Party prior to initiating the transaction. Where practicable, it shall be appropriate for the transacting party to obtain an independent review of the RPT. In any event, there should be proper documentation relating to the basis under which the RPT is entered into.

4.0 Definition

- 4.1 “CA 2016” means the Companies Act, 2016 as amended from time to time and any re-enactment thereof.
- 4.2 “CMSA” means the Capital Markets and Services Act, 2007 as amended from time to time and any re-enactment thereof.
- 4.3 “**Director**” has the meaning given in Section 2(1) of the CMSA. and includes any person who is or was within the preceding 6 months of the date on which the terms of the transaction were agreed upon: -
 - a) a director of STRATUS, its subsidiary or holding company;
 - b) a chief executive of STRATUS, its subsidiary or holding company;

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4.4 **“Family”** in relation to a person means such person who falls within any 1 of the following categories: -

- a) spouse;
- b) parent;
- c) child including an adopted child and step-child;
- d) brother or sister; and
- e) spouse of the person referred to **Section 4.2 (c)** and **Section 4.2 (d)** above.

4.5 **“Listing Requirements”** means the Main Market Listing Requirements of Bursa Malaysia Securities Berhad as modified, varied, supplemented or replaced from time to time and including any Practice Note issued.

4.6 **“Major Shareholder”** means a person who has an interest or interests in 1 or more voting shares in a corporation and the number or aggregate number of those shares is: -

- a) 10% or more of the total number of voting shares in the corporation; or
- b) 5% or more of the total number of voting shares in the corporation where such person is the largest shareholder of the corporation.

For the purpose of this definition, “interest” shall have the meaning of “interest in shares” given in Section 8 of the Act. It also includes any person who is or was within the preceding 6 months of the date on which the terms of the transaction were agreed upon, a Major Shareholder (as defined above) of the Company or any other company which is its subsidiary or holding company.


4.7 **“Person Connected”** in relation to any person (referred to as “said Person”) means such person who falls under any 1 of the following categories: -

- a) a family member of the said Person;
- b) a trustee of a trust (other than a trustee for a share scheme for employees or pension scheme) under which the said Person, or a family member of the said Person, is the sole beneficiary;
- c) a partner of the said Person;
- d) a person or where the person is a body corporate, the body corporate or its directors, who is/are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the said Person;
- e) a person or where the person is a body corporate, the body corporate or its directors, in accordance with whose directions, instructions or wishes the said Person is accustomed or is under an obligation, whether formal or informal, to act;
- f) a body corporate in which the said person, or persons connected with the said Person are entitled to exercise, or control the exercise of, not less than 20% of the votes attached to voting shares in the body corporate; or
- g) a body corporate which is a related corporation of the said Person.

For the purpose of this definition, “related corporation” means a corporation which is: -

- the holding company of another corporation;
- a subsidiary of another corporation; or
- a subsidiary of the holding company of another corporation.

4.8 **“Related Party”** refers to a Director, Major Shareholder or persons connected with such Director or Major Shareholder.

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4.9 “**Related Party Transaction**” refers to a transaction entered into by the Company or its subsidiaries, which involves the interest, direct or indirect, of a Related Party.

4.10 “**Recurrent Related Party Transaction**” refers to an RPT which is recurrent and of revenue or trading nature, which is necessary for day-to-day operations of the Group.

5.0 Roles and Responsibilities

5.1 Internal Audit Function (“IA”)

- a) To conduct periodic review of RPTs and RRPTs entered into within the financial year at the direction of the Audit Committee or Board to ensure that:
 - i) The RPTs and RRPTs are entered into on an arm’s length basis and on normal commercial terms consistent with the Group’s operating policies. These terms should not be more favorable than those obtained from third parties or the public and are not detrimental to the interests of minority shareholders. These include transactions at the prevailing market prices or in accordance with applicable industry norms;
 - ii) Adequate and effective internal controls are in place and policies and procedures have been complied with in carrying out these transactions;
 - iii) The Listing Requirements in relation to RPTs and RRPTs have been complied with; and
- b) To report any deviation to the Policy and the findings of the annual review to the AC.

5.2 Corporate Finance Department (or their equivalent designated department)

- a) Review and update the list of related parties stated in the scope of **Appendix 1 - Related Party List** on quarterly basis;
- b) To ensure that the Register of RPT and RRPT is up-to-date at all times via **Appendix 2 – Related Party Declaration Form** and **Appendix 3 – Summary Disclosure of Monthly Recurrent Related Party Transactions**;
- c) To notify the Company Secretary at least 5 business days in advance of any RPT and RRPT that requires immediate announcement to Bursa Securities; and
- d) The Finance Director (or their equivalent designated personnel) shall table the updated Register of RPT and RRPT to the AC on a quarterly basis.

5.3 Finance Director (or their equivalent designated personnel) (with the assistance of Company Secretary)

- a) To update the directors and major shareholders of any amendments to the Listing Requirements in relation to RPT and RRPT disclosure;
- b) To advise and assist the Board on compliance with the disclosure requirement of the Listing Requirements with respect to RPTs and RRPTs; and
- c) To prepare circular to shareholders and relevant documents for obtaining the shareholders’ mandate on the new RRPTs and/or their subsequent renewals.

5.4 Heads of Departments/ Heads of Operating Units/ Regional Heads/ Division Heads

- a) To identify the nature of each RPT and RRPT and their respective values based on the **Related Party List**;

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- b) Through Finance & Accounts Departments monitors the actual value of each RRPT and update the Corporate Finance Department (or their equivalent designated department) on the same on a monthly basis;
- c) To provide the necessary information to the IA to facilitate review of RPTs and RRPTs.

5.5 Audit Committee (“AC”)

- a) On a quarterly basis, the AC shall review the Register of RPTs to monitor the aggregate value of transactions against the approved LOA thresholds and the Bursa Malaysia percentage ratios.


6.0 Identification of Related Parties and RPT

- 6.1 Every Director of the Group shall, at the time of appointment, or whenever there are any changes, provide requisite information about his or her related parties and all firms, entities, body corporates, in which such director or KMP is interested, whether directly or indirectly, via **Related Party Declaration Form**.
- 6.2 The **Related Party List** and the Group’s corporate information shall be kept by the Corporate Finance Department (or their equivalent designated department) and made available on the Group’s intranet, and by circulation to all subsidiaries and when there are any changes.
- 6.3 On quarterly basis, the Corporate Finance Department (or their equivalent designated department), shall review and update the **Related Party List** in accordance with the Act and the Listing Requirements.
- 6.4 All subsidiaries are advised to fully understand and familiarise themselves with the **Related Party List**.
- 6.5 If the proposed transaction is to be entered with any of the parties identified as a Related Party in **the Related Party List**, the proposed transaction shall be deemed a RPT unless it is not regarded as RPT under the Listing Requirements. The transacting party is required to report such transaction to the Finance Director (or their equivalent designated personnel) or Corporate Finance Department (or their equivalent designated department).

7.0 Disclosure Requirements

- 7.1 When an RPT or RRPT is involved, the transacting party is required to be mindful of the value of the transaction. Where the RPT or RRPT transaction triggers certain threshold # of the percentage ratios prescribed under the Listing Requirements (“**Bursa Securities Percentage Ratio**”), STRATUS is required to comply with the disclosure obligations pursuant to the Listing Requirements.
- 7.2 RPT
 - 7.2.1 Where any one of the Bursa Securities Percentage Ratio of a RPT is 0.25% or more, STRATUS must make an immediate announcement to Bursa Securities, as soon as possible after the terms of the transaction have been agreed upon, unless:
 - (a) the value of the consideration of the transaction is less than RM500,000; or
 - (b) it is a RRPT.
 - 7.2.2 Where any one of the Bursa Securities Percentage Ratio of a RPT is 5% or more, STRATUS must, in addition of making immediate announcement to Bursa Securities:
 - a) send a circular to the shareholders
 - b) obtain shareholders’ approval of the transaction in general meeting; and
 - c) appoint an independent adviser approved by the Securities Commission (“SC”).

The independent adviser must, in relation to the transaction:

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- a) comment as to whether the transaction is fair and reasonable so far as the shareholders are concerned; and whether the transaction is to the detriment of minority shareholders, and such opinion must set out the reasons for, the key assumptions made and the factors taken into consideration in forming that opinion;
- b) advise minority shareholders on whether they should vote in favour of the transaction; and
- c) take all reasonable steps to satisfy itself that it has a reasonable basis to make the comments and advice in subparagraphs (a) and (b) above.

7.2.3 Where any one of the percentage ratios of a RPT is 25% or more, STRATUS must, in addition to **Section 7.2.2** above, and before the terms of the transaction are agreed upon, appoint a main adviser, who is a Recognized Principal Adviser.

The Recognized Principal Adviser must:

- a) advise STRATUS whether such transaction is carried out on fair and reasonable terms and conditions and not to the detriment of minority shareholders of STRATUS;
- b) ensure that such transaction complies with the relevant laws, regulations or guidelines, where applicable;
- c) ensure full disclosure of all information required to be disclosed in the announcement and circular; and
- d) confirm to Bursa Securities after the transaction has been completed and all the necessary approvals have been obtained, that it has discharged its responsibility with due care in regard to the transaction.

7.2.4 Where any one of the percentage ratios of a RPT entered into between a subsidiary of STRATUS and another person is 5% or more, and the only related party having an interest in such transaction is not a related party to STRATUS, only immediate announcement is required, subject to the following conditions:

- a) the Board of STRATUS approves the transaction before the terms of transaction are agreed upon; and
- b) that the transaction is fair and reasonable and is in the best interests of STRATUS.

7.2.5 **Section 7.2.1, Section 7.2.2, Section 7.2.3** and **Section 7.2.4** will not apply if the value of consideration of the RPT is less than RM500,000.

7.3 RRPT

7.3.1 According to Listing Requirements, a company with an issued and paid-up capital of RM60 million and above must immediately announce a RRPT if:

- a) the consideration, value of the assets, capital outlay or costs of the RRPT is RM1 million or more; or
- b) the percentage ratio of the RRPT is 1% or more, whichever is the higher.

7.3.2 According to Listing Requirements, a company with an issued and paid-up capital which is less than RM60 million, must immediately announce a RRPT if:

- a) the consideration, value of the assets, capital outlay or costs of the RRPT is RM1 million or more; or
- b) the percentage ratio of the RRPT is 1% or more, whichever is the lower.

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Threshold for a RPT shall refer to Para 10.08 (1) of the Listing Requirements, whilst threshold for RRPT shall refer to Para 10.09 (1) of the Listing Requirements.

8.0 Shareholders' Mandate on RRPT

8.1 STRATUS may seek a mandate from its shareholders for RRPTs which are necessary for its day-to-day operation and comply with the Listing Requirements and Practice Note 12 of the Listing Requirements, subject to paragraph 10.09 (2) of the Listing Requirements :

9.0 Mandated RRPTs

9.1 The following shall apply to existing RRPTs which are already covered under the mandate obtained from STRATUS's shareholders at the latest practical general meeting at which the resolution approving the mandate is passed.

9.1.1 On a monthly basis, the Corporate Finance Department (or their equivalent designated department) shall furnish the actual value of the RRPTs entered into by STRATUS or its subsidiaries to the Company Secretary for record purposes.

9.1.2 On a quarterly basis, the Corporate Finance Department (or their equivalent designated department) shall furnish the actual value of the RRPTs entered into by STRATUS or its subsidiaries to the AC for notation.

9.1.3 If the actual value of the RRPT exceeds the estimated value of the RRPT as disclosed in the circular by 10% or more, Company Secretary shall make an immediate announcement to Bursa Securities.

9.1.4 The IA shall conduct an annual review of the RRPTs entered into by STRATUS or its subsidiaries and provide its assurance to the AC.

10.0 Threshold of Authority


10.1 An interested director in a related party transaction, must inform the relevant board of directors approving the transaction, the details of the nature and extent of his interest, including all matters in relation to the proposed transaction that he is aware or should reasonably be aware of, which is not in the best interest of the listed issuer or its subsidiary, as the case may be.

10.2 All RPTs or RRPTs are subject to the approval of the AC and the Board. If any director or any member of the AC has an interest, direct or indirect, he or she must abstain from Board deliberation and voting on the relevant resolution in respect of the RPT or RRPT.

10.3 A fresh shareholders' mandate shall be obtained, if it is determined that the existing review guidelines and/or procedures are inadequate and to ensure that:

- a) RPTs or RRPTs will be conducted at arm's length and on normal commercial terms which are not more favourable to the Related Party than those generally available to the public; and
- b) such transactions are not to the detriment of the minority shareholders of STRATUS or prejudicial to the interests of the shareholders,

10.4 In a meeting to obtain shareholders' approval, the relevant interested Related Party, must abstain from voting on the resolutions approving the transactions. An interested director or interested major shareholder must ensure that persons connected to him abstain from voting on the resolutions approving the transactions.


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11.0 General Obligations of the Transacting Party

- 11.1 The general obligation is to act in the best interests of the Group. This means that the transacting party is required to ensure that the proposed transaction is conducted at arm's length and on a commercial basis. Before entering into a commercial contract/agreement/transaction, the transacting party must identify and check for RPT element, contract value, and obtain verification from the Corporate Finance Department (or their equivalent designated department), where necessary.
- 11.2 The transacting party to assess the pricing, quality, terms and expertise of any goods or services that the Related Party offered. These shall be compared to the same goods or services offered by the normal unrelated open market transactions including the appropriate preferential rates and discounts accorded for the same purchases in terms of the commercial terms in the standard industry norm.
- 11.3 For comparison, the transacting party will procure at least two (2) other contemporaneous transactions/quotations from unrelated third parties for similar goods or services and/or quantities, where possible to determine whether the price and terms offered to/by the related parties are fair & reasonable.
- 11.4 In the event where such comparable quotations from an unrelated third party is not available for same or similar goods or services, the transaction prices and commercial terms shall be determined based on the Group's usual business practices and policies to ensure that the RPTs and/or RRPTs are not detrimental to the Group.

12.0 Reporting Process

- 12.1 For any transaction involving RPT or RRPT, the transacting party shall notify and furnish the contract/agreement/transaction to the Corporate Finance Department (or their equivalent designated department).
- 12.2 Corporate Finance Department (or their equivalent designated department) shall determine the percentage ratio of the transaction and notify Company Secretary to prepare the draft announcement or circular, in accordance with **Section 7.0** of this Policy.
- 12.3 Corporate Finance Department (or their equivalent designated department) shall seek clearance from the AC and Board on the announcement under **Section 7.0** of this Policy.
- 12.4 The AC shall consider, among others, all the following relevant factors while deliberating the RPTs or RRPTs for its approval:
- a) Business rationale, commercial reasonableness of the terms, the manner of determining the pricing and the value of the proposed transactions;
 - b) Name of the Related Party and its relationship with the Company or its subsidiary, including nature of its concern or interest (financial or otherwise);
 - c) Materiality of the proposed transaction to the Group;
 - d) The proposed transactions will be carried out on terms not more favourable to the Related Party than those generally available to the public and are not to the detriment of the minority shareholders of the Group;
 - e) Adequacy of procedures and processes to monitor, track and identify RPT or RRPTs in timely and orderly manner;
 - f) Tenure of the proposed transaction; and
 - g) A copy of the valuation is required, if RPT involves acquisition/disposal of real estate and ratio $\geq 5\%$.

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12.5 All review of RPTs or RRPTs shall be recommended by the AC to the Board for its deliberation and approval. The Board on such recommendation may approve the transaction or may require such modifications to transaction terms as it deems appropriate under the circumstances.

12.6 Upon completion and signing of agreement/contract, the Group may proceed to make an immediate announcement to Bursa Securities.

12.7 Corporate Finance Department (or their equivalent designated department) shall update the Register of RPT and RRPT, IA shall review all the RPTs and RRPTs annually.

12.8 Finance Director (or their equivalent designated personnel) shall table the updated Register of RPT and RRPT to the AC on a quarterly basis.

13.0 Review and Approval of the Policy

13.1 This Policy shall be reviewed by the AC and the Board as and when necessary, i.e. when there are changes to Listing Requirements or any other regulatory requirements.

13.2 Any revision or amendment to this Policy, as proposed by the AC or any third party, shall first be presented to the Board for its approval. Upon the Board's approval, the said revision or amendment shall form part of this Policy and this Policy shall be considered duly revised or amended.

13.3 The duly revised or amended Policy shall be disclosed on the Group's website.

14.0 Reference Records

14.1 Appendix 1 – List of Related Party

14.2 Appendix 2 – Related Party Declaration Form

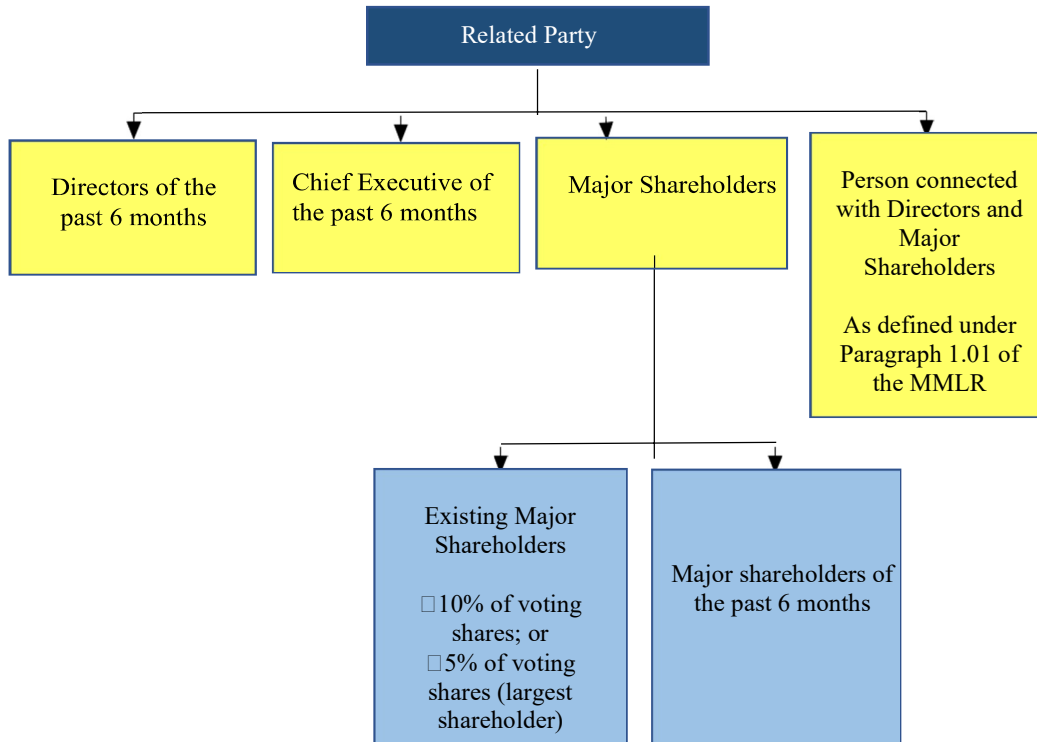
14.3 Appendix 3 – Summary Disclosure of Monthly Recurrent Related Party Transactions


14.4 Appendix 4 – Bursa Securities' Percentage Ratios

Reviewed and approved by the Board on 28 November 2025.

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Appendix 1 – List of Related Party



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Appendix 2 - Related Party Declaration Form

a.	Related Parties or Parties involved	
b.	Transaction description and value	
c.	Duration of the contracts/ arrangements/ transactions	
d.	Contractual terms and conditions of transaction	
e.	Financial conditions of the transaction (attached documentation certifying market conditions etc)	
f.	Salient terms of the contract/ arrangements/ transaction including the value, if any	
g.	Justification regarding the interest of the Company/subsidiary in the completion of transaction	
h.	Reason for the economic viability of the transaction	
i.	Signature of Head of Department	
j.	Audit Committee's ("AC") opinion on transactions with related parties	<p>(to be written by the AC and to be reported to the Board)</p> <p><u>AC Chairman's signature</u> Name: Position: AC Chairman</p>

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Appendix 3 – Summary Disclosure of Monthly Recurrent Related Party Transactions



STRATUS AUTOMATION SDN BHD

RRPT001

SUMMARY DISCLOSURE OF MONTHLY RECURRENT RELATED PARTY TRANSACTIONS

COMPANY NAME : _____

MONTH : _____


No.	Transacting Party	Revenue (RM)	Expenditure (RM)	Remark
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

Note:
This form is for record of RRPT with related parties.

Prepared by: _____
 Designation : _____
 Date : _____

Verified by: _____
 Designation : _____
 Date : _____

Confirmed by: _____
 Designation : _____
 Date : _____

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Appendix 4 - Bursa Securities' Percentage Ratio

To be read in conjuncture to Para 10.02 (g)(i) and 10.03 of the Listing Requirements

With reference to the Listing Requirements of Bursa Securities, percentage ratios refer to figures, expressed as a percentage, used to determine the materiality of RPT resulting from each of the following computations:

- i) The value of the assets which are subject matter of the transaction
Net assets of STRATUS
- ii) Net profits of the assets which are subject matter of the transaction
Net profits attributable to the owners of STRATUS
(before other comprehensive income or loss)
- iii) The aggregate value of the consideration given or received in relation to the transaction
Net assets of STRATUS
- iv) The number of shares issued by STRATUS as consideration for an acquisition
Total number of shares previously in issue *(excluding treasury shares)*
- v) The aggregate value of the consideration given or received in relation to the transaction
Market value of all the ordinary shares of STRATUS *(excluding treasury shares)*
- vi) The total assets which are the subject matter of the transaction
Total assets of STRATUS
- vii) In respect of joint ventures, business transactions or arrangements:

The total project cost attributable to STRATUS
Total assets of STRATUS
- viii) In respect of the joint venture corporation is incorporated as result of the joint venture:

The total equity participation of STRATUS in the joint venture corporation
(based on the eventual issued capital of the joint venture corporation)
Net assets of STRATUS
- ix) In the case of a disposal and where the acquisition of the subject matter took place within last 5 years:

The aggregate original cost of investment of the subject matter of transaction
Net assets of STRATUS

Notes:

Figures used must be either audited or reviewed by the external auditor

