

CORPORATE DISCLOSURE POLICY AND PROCEDURE

1. Background

Main Market Listing Requirements (“**MMLR**”) of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) imposes the following key continuing disclosure requirements on a listed issuer:

1. announce immediately all material information necessary for informed investing and take reasonable steps to ensure that all who invest in its securities enjoy equal access to such information;
2. announce immediately the occurrence of material events prescribed under the MMLR;
3. announce immediately transactions which trigger the prescribed materiality threshold;
4. release material information to the public in a manner designed to obtain its fullest possible public dissemination; and
5. announce on a periodic basis, its financial statements and annual reports.

2. Purpose

The objectives of this Corporate Disclosure Policy (“**Policy**”) are to:

- (a) reinforce GDEX Berhad (“**GDEX**”)’s commitment to comply with the continuous disclosure obligations imposed by Bursa Securities as stipulated in Chapters 9 and 10 of the MMLR with an aim to ensure that all communications to the investing public about the business and affairs of GDEX are: informative, complete, timely, factual and accurate, consistent and broadly disseminated in accordance with all applicable legal and regulatory requirements;
- (b) confirm in writing GDEX’s existing disclosure policies, guidelines and procedures;
- (c) ensure that all persons to whom this Policy applies understand their obligations to preserve the confidentiality of material information;
- (d) promote effective communication with shareholders to encourage their participation at general meetings; and
- (e) establish a disclosure committee to help achieve the above objectives.

3. Application

This Policy applies to all directors, officers, employees, consultants and contractors of GDEX who have access to confidential corporate information as well as those persons authorised to speak on behalf of GDEX.

This Policy also covers all disclosure made in documents filed with stock exchanges, securities regulators, all financial and non-financial disclosure, including management’s discussion and analysis and written statements made in GDEX’s annual and quarterly reports, press releases, letters to shareholders, presentations by senior management and information contained on GDEX’s website and other electronic communications.

It extends to all oral statements made in meetings and telephone conversations with analysts and investors, interviews with the media as well as presentations, speeches, press conferences, conference calls and webcasts.

4. Administrative Responsibility

The Managing Director (“**MD**”)/Group Chief Executive Officer (“**Group CEO**”) will be primarily responsible for ensuring that GDEX complies with all legal and regulatory disclosure requirements, including:

- (a) overseeing GDEX’s corporate disclosure practices and monitoring compliance with this Policy;
- (b) initiating, with input and advice from the other members of senior management, disclosure of material information in accordance with the processes and procedures set out in this Policy; and
- (c) dealing with any issues which may be raised from time to time by the regulatory authorities.

GDEX’s MD/Group CEO, Investor Relations Spokesperson, MD/Group CEO, and those individuals designated from time to time by the MD/Group CEO (the “**Spokespersons**”), are the individuals responsible for co-ordinating disclosure of material information, which includes communication with investment analysts, shareholders, potential investors and the media, for initiating and overseeing presentations, conference calls and other communications with analysts and other members of the financial community and for overseeing the electronic communications aspect of this Policy. In carrying out their responsibilities, the Spokespersons will seek to ensure that no undisclosed material information is made available to any select group. If, for any reason, undisclosed material information is disclosed to analysts, investors, the media or others, the MD/Group CEO, Investor Relations Spokesperson and Chief Financial Officer (“**CFO**”) should be immediately notified.

4. Disclosure Committee

GDEX will establish a disclosure committee (the “**Disclosure Committee**”) which will be responsible for setting benchmarks for the assessment of materiality, determining when developments justify public disclosure, the timely disclosure of material information in accordance with applicable securities laws and stock exchange rules and regulations, monitoring compliance with this Policy and overseeing GDEX’s disclosure controls and procedures.

Members of the Disclosure Committee will be:

- (a) Managing Director/Group Chief Executive Officer (MD/GCEO)
- (b) An independent director designated by GDEX’s Chairman of the Board;
- (c) Investor Relations Spokesperson;
- (d) Chief Financial Officer (CFO);
- (e) Chief Operating Officer (COO);
- (f) Chief Investment Officer (CIO);
- (g) Chief of Advisory Officer (CAO);
- (h) Head of Regulatory and Corporate Office; and
- (i) Company Secretary.

Normally, decisions of the Disclosure Committee will be made by a majority of its members. Where, however, at least two members of the Disclosure Committee are not reasonably available for consultation on a particular issue in the time required to make a determination on such issue, the remaining members of the Disclosure Committee, are authorised to make any determination required to be made by the Disclosure Committee in this Policy.

The Investor Relations Spokesperson will organize all meetings of the Disclosure Committee, prepare agendas, assemble and circulate relevant draft and supporting documentation and keep minutes of meetings and decisions of the Disclosure Committee.

5. Designated Spokespersons

Employees other than the Spokespersons must not respond under any circumstances to inquiries from the investment community, the media, regulatory authorities or others unless specifically authorised by the MD/Group CEO. All such communications must be referred to a Spokesperson designated by the MD/Group CEO who shall ensure that the relevant approval/authorisation from the board or Disclosure Committee is obtained before disclosing material information.

Any spokesperson of GDEX, whether authorised or not, who makes a public oral statement that contains a misrepresentation, could be subject to disciplinary action. In addition, GDEX and each of the directors and officers of GDEX may also be penalized as a result of a spokesperson making a public statement containing a misrepresentation.

6. Principles of Disclosure of Material Information

In complying with the continuous disclosure obligations imposed by Bursa Securities under Chapters 9 and 10 in MMLR, GDEX shall be governed by the following principles in disseminating material information:

- (a) material information shall be announced immediately to Bursa Securities;
- (b) any public disclosure of material information must be made by an announcement first to Bursa Securities or simultaneously to Bursa Securities and the media;
- (c) material changes in the business and affairs of GDEX shall be announced immediately; there is no distinction between favourable and unfavourable material information for disclosure purposes and both types of material must be disclosed promptly and fully in accordance with this Policy;
- (d) disclosure must be complete and include any information which by omission would make the rest of the disclosure misleading;
- (e) there should be no selective disclosure whether to an analyst, significant investor or other person which is not made to the general public;
- (f) disclosure should, to the fullest extent possible, be in writing;
- (g) everyone to whom this Policy applies who becomes aware of information that appears to be material shall immediately disclose that information to at least one of the members of the Disclosure Committee;
- (h) due diligence is exercised by the persons responsible for preparing the disclosure of material information;
- (i) undertake a proper verification process that enables material information to be verified before disclosing it to the public;
- (j) if deemed necessary, may seek the guidance of subject matter experts, to build credibility and provide more informed disclosure.

7. Material Information

There are two (2) types of material disclosure requirements under the MMLR that require immediate announcement:-

- (a) where a listed issuer is required to undertake a materiality assessment of the information before making an announcement (as specified under Paragraph 9.03 and Chapter 10 of the MMLR); and
- (b) where a listed issuer must immediately announce any events that are set out under Paragraphs 9.19 and 9.20 of the MMLR which have been predetermined to be material and no assessment of materiality is needed.

The disclosure obligations for transactions that are set out under Paragraph 9.04 and Chapter 10 of the MMLR will depend on the type of transaction and its materiality, which is measured by applying materiality thresholds. Hence, an announcement is required if the transaction triggers the materiality thresholds applicable for that type of transaction.

For the general matters or events which have no predetermined materiality, GDEX must apply the principle for assessing materiality under the MMLR, to determine whether an announcement is required. If material, must make an immediate announcement to Bursa Securities.

Information is considered material, if it is reasonably expected to have a material effect on: -

- (a) the price, value or market activity of GDEX securities; or
- (b) the decision of a holder of GDEX securities or an investor in determining his choice of action.

In addition, in making the assessment of whether an event or information is material for the purpose of announcement, it is important for the Disclosure Committee to take into account other relevant factors such as the following:

- (a) the anticipated impact of the information on GDEX's entire scope of activities;
- (b) the anticipated impact of the information on GDEX's financial position or performance;
- (c) the relevance of the information on the factors that determine the market price of GDEX securities;
- (d) the anticipated impact of the information on GDEX's dealings with employees, suppliers, customers and others;
- (e) whether it relates to any event affecting the present or potential dilution of the rights or interests of GDEX's securities; or
- (f) whether it relates to any event materially affecting the size of the public holding of GDEX securities.

In relation to announcements made by government ministries or agencies regarding a policy which may impact GDEX, the Disclosure Committee must assess the impact of the policy change, if material, immediately announce to Bursa Securities and explain the business and financial impact of such government policy on GDEX's operations and strategy, in the announcement.

The determination of whether or not information is material often involves the exercise of sound business judgments based upon experience; and if there is any doubt about whether or not information is material, GDEX must err on the side of caution and the information must be disclosed to the public.

It is not possible to define all categories of material information. However, information should be regarded as material if there is a reasonable likelihood that such information would be considered important to an investor in making an investment decision regarding the purchase or sale of GDEX's securities.

8. Timeliness of Announcement

In addition to the materiality of the information, the timing of the release of an announcement is also crucial. Disclosure Committee must be mindful of the overriding principle that material information must be announced immediately, should not delay or defer announcing the material information until issuance of the periodic reports.

Generally, an announcement of a transaction must be made once the terms of the transaction have been agreed upon.

The Disclosure Committee shall consider on each occasion whether it is necessary to request that Bursa Securities place a trading halt on GDEX's securities in the intervening period between GDEX becoming aware of material information requiring immediate disclosure under the MMLR and the ultimate public announcement file in to Bursa Securities.

9. Content of Announcement

Chapter 10 of the MMLR has prescribed the minimum information to be disclosed in the public announcement to Bursa Securities when a listed issuer or its subsidiary enters into certain material transaction.

In determining the quality of the public announcement, the Disclosure Committee should put itself in the shoes of the investing public and determine whether the information disclosed is adequate to allow investors to understand the implications of the transaction on the operations, strategy and financial condition of GDEX. The disclosures made must also be presented in a clear, fair and balanced way. "Balanced" requires the disclosure of both positive and negative information. To enhance the clarity of the announcement, the Disclosure Committee should use plain and simple language and provide a summary of lengthy announcements or circulars.

10. Withholding of Information

There are exceptional circumstances where a listed issuer is allowed to withhold or delay disclosure of material information temporarily, provided that complete confidentiality is maintained.

The following are some exceptional circumstances where disclosure may be temporarily withheld:

- (a) when immediate disclosure would prejudice the ability of the listed corporation to pursue its corporate objectives.
- (b) when the facts are in a state of flux and a more appropriate moment for disclosure is imminent.
- (c) where company or securities laws may restrict the extent of permissible disclosure before or during a public offering of securities or a solicitation of proxies.

11. Maintaining Confidentiality of Information

Whenever material information is being temporarily withheld, effort shall be undertaken to limit dissemination and access of information to those who “need to know” only and each person on the privy list is required to sign a confidentiality agreement.

In addition to the above, directors, officers and employees of, and consultants to, GDEX are expected to observe the following:

- (a) do not read or discuss confidential information in places where the discussion may be overheard;
- (b) confidential documents should not be read or displayed in public places or discarded where they can be retrieved;
- (c) documents and files containing confidential information should be securely stored in a locked cabinet with restricted access;
- (d) transmission of documents by fax, email or other electronic means should be made only where it is reasonable to assume that transmission can be made and received under secure conditions;
- (e) documents containing confidential information should be promptly removed from conference rooms and work areas after meetings have concluded and extra copies of confidential documents should be destroyed;
- (f) ensuring confidential documents cannot be accessed through technology such as shared servers;
- (g) keeping confidential information on protected drives and tightly controlling access through password protection and blocking mechanism;
- (h) installing password protection mechanisms for electronic equipment such as laptops and other storage media containing confidential information, and activating automatic locking systems on these equipments after a stipulated duration of idle time.

12. Monitoring of market activity and making of announcements

During the period where information is withheld, the market activity of the GDEX securities must be closely monitored.

Under the following circumstances, GDEX must immediately announce the information withheld to Bursa Securities:

- (a) unusual market activity in GDEX securities which signifies that a “leak” of the information may have occurred;
- (b) rumours or reports concerning the information have appeared; or
- (c) where there are signs that insider trading may be taking place.

13. Unusual Market Activity

Where there is unusual trading activity or price movement, the Disclosure Committee will undertake due enquiry with the relevant persons such as the directors and major shareholders to determine the cause and issue a clarifying announcement, if deemed necessary, without waiting for a query from Bursa Securities.

14. Promotional Disclosure Activity

GDEX must refrain from promotional disclosure activity in any form whatsoever or howsoever which may mislead investors or cause unwarranted price movement and activity in GDEX securities.

15. Selective Disclosure

All directors, officers and employees of, and consultants to, GDEX are legally bound not to disclose confidential information, including material non-public information, to anyone outside of GDEX. Disclosure of such information that has not been publicly disclosed to any person or select group, including investment analysts, institutional investors, other market professionals and the media, is considered selective disclosure. Selective disclosure is illegal and is prohibited.

16. Unintentional Selective Disclosure

Disclosure of material non-public information by a person who either did not know or was reckless in not knowing, prior to making the disclosure, is unintentional selective disclosure. If unintentional selective disclosure has been made, then the Disclosure Committee must be immediately notified. The Disclosure Committee shall immediately take all appropriate steps including:

- (a) notify Bursa Securities of the unintentional selective disclosure and determine with Bursa Securities whether a trading halt should be instituted pending issuance of a public announcement;
- (b) publicly disclose the material information by way of announcement;
- (c) notify the person to whom the unintentional selective disclosure was made that such information has not been publicly disclosed and must remain confidential and that they may not trade in securities of GDEX with knowledge of such information until it is generally available to the public.

17. Dealing with Regulators

If requested by Bursa Securities or other securities regulatory authority to make a public statement, including in response to a rumour, the Disclosure Committee shall consider whether to make a statement and determine the content of the disclosure. In making its decision, the Disclosure Committee may consider the advice, if any, of the security's regulatory authority or other external advisors, as it deems appropriate.

The CFO will be responsible for receiving inquiries from the market surveillance division of Bursa Securities, with respect to unusual trading activity, market rumours or other similar inquiries.

18. Dealing with the Investment Community

In communicating with investment analysts, security holders, potential investors and the media, the Disclosure Committee should observe the following guidelines:

- (a) do not disclose non-public material information that has not previously been announced to Bursa Securities;
- (b) do not make selective disclosure;
- (c) do not distribute investment analyst reports to the public;
- (d) do not comment on current period earnings estimates and financial assumptions other than as may be generally disclosed.
- (e) keep to a minimum the number of persons authorised to speak to the investment community;
- (f) the designated Spokesperson should be accompanied by at least 1 member of the Disclosure Committee;
- (g) immediately after meeting with the investment community, post any prepared meeting materials on the GDEX website;
- (h) immediately announce to Bursa Securities any non-public material information which has been inadvertently disclosed and consider whether to request for trading halt to enable the release of information; and
- (i) spokesperson should promptly respond to all media inquiries.

If the investment analysts or the media raise a question that touches on non-public material information, the Spokespersons shall explain that GDEX is unable to respond or comment at the time and that an appropriate announcement will first be made to Bursa Securities before responding to the question.

Normally, the Investor Relations Spokesperson, will attend all meetings with investment analysts, security holders, potential investors and the media. The purposes of the Investor Relations Spokesperson attendance at such meetings are to keep detailed records and/or transcripts of all meetings, to ensure that selective disclosure of undisclosed material information does not occur and to allow follow-up cross-briefing to other authorized Spokespersons to ensure that communication is consistent amongst all authorized Spokespersons.

The Investor Relations Spokesperson shall normally hold a debriefing meeting as soon as practicable after any analyst meeting, industry conference or press release. If such debriefing uncovers unintentional selective disclosure of previously undisclosed material information, the Disclosure Committee shall determine the appropriate courses of action in accordance with this Policy.

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GDEX BERHAD [Registration No. 200301028159 (630579-A)]
CORPORATE DISCLOSURE POLICY AND PROCEDURE

- (g) immediately after meeting with the investment community, post any prepared meeting materials on the GDEX website;
- (h) immediately announce to Bursa Securities any non-public material information which has been inadvertently disclosed and consider whether to request for trading halt to enable the release of information; and
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If the investment analysts or the media raise the question that touches on non-public material information, the Spokespersons shall explain that GDEX is unable to respond or comment at the time and that an appropriate announcement will first be made to Bursa Securities before responding to the question.

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20. Analyst Reports

Generally, GDEX should avoid providing forecasts or projections of revenue, earnings or other profit indicators, and also need not comment on opinions made by analysts such as predictions of future revenue, earnings or other quantitative data.

However, GDEX may correct the accuracy of factual information and discuss economic and industry trends, which are generally known. Avoid amending draft reports of analysts if doing so involves providing non-public material information. If fundamental erroneous or misleading information is detected, inform the author that the draft report/financial analysis is erroneous or misleading and should not be released in its present form.

Final reports of the analyst are proprietary to the analyst's firm and GDEX should not be seen as endorsing such reports by redistributing or making them generally available to the public or to employees. Notwithstanding this, subject to applicable laws, GDEX can distribute analyst reports to its board of directors, senior managers, credit agencies, and financial and professional advisors to assist them in monitoring communications about GDEX and how corporate developments are affecting their analysis. GDEX shall seek to post copies of analyst reports on the GDEX websites.

However, should management determine that future results will likely be significantly or materially out of the range of the general market expectation, historical trend or profit estimate/forecast or projection previously announced (whether or not earnings are expected to be above or below the range), the Disclosure Committee should immediately consider the impact of such information, assess the appropriateness to provide a profit guidance statement on the likely impact, first to Bursa Securities or simultaneously to Bursa Securities and the media.

21. Dealing with Leaks, Rumours and Speculation

In dealing with leaks, rumours and speculation, the following procedures shall be followed:

- (a) GDEX's policy is to not comment, affirmatively or negatively, on rumours or published information which is general in nature, subject to any requirement to do so by Bursa Securities under the MMLR. GDEX's designated Spokespersons shall respond consistently to those rumours by stating "It is our policy not to comment on market rumours or speculation";
- (b) If Bursa Securities requests that GDEX make a definitive statement in response to a market rumour, the Chief Financial Officer shall consider the matter and present a recommendation as to the nature and content of a response to the Disclosure Committee and the Disclosure Committee shall decide whether to make a policy exception, having regard to any requirement to do so by Bursa Securities under the MMLR; and
- (c) If the rumour is reasonably specific and true with respect to undisclosed material information an obligation to disclose such information may be created. In such circumstances, GDEX shall immediately contact Bursa Securities, as applicable, to discuss whether trading in GDEX's securities should be halted pending the issuance of a public announcement disclosing the relevant material information.

22. Electronic Communications

This Policy also applies to electronic communications.

(1) Websites

- (a) the Head of Regulatory and Corporate Office shall monitor GDEX's Investor Relations website, seeking to ensure that all information on the GDEX website is accurate, complete, current, updated, relevant, of value to investors and in compliance with all relevant securities laws;
- (b) disclosure on the GDEX website alone does not constitute adequate disclosure of information that is considered material non-public information. Any disclosure of material information on the GDEX website shall be preceded by the issuance of a public announcement to Bursa Securities;
- (c) if GDEX is considering a distribution of its securities, the content of the GDEX website must be reviewed before and during the offering to ensure compliance with applicable securities laws;
- (d) all investor relations material shall be contained within a separate section of the GDEX website and shall include a notice that advises the reader that the information posted was accurate at the time of posting, but may be superseded by subsequent disclosures. All material posted to the GDEX websites shall indicate the date such material was issued. Any material changes to the material posted on the GDEX website shall be updated immediately;
- (e) maintain a log containing details, including the date and content, of all material information that is posted and/or removed from the website;
- (f) the following information shall be included in the Investors Relations section of the GDEX website:
 - (i) all public information that has been disclosed, including announcements made to Bursa Securities including periodic financial statements and annual reports that have been filed with Bursa Securities;
 - (ii) all information that is given to analysts, institutional investors and other market professionals, such as fact sheets, fact books, slides of investor presentations and material distributed at analyst and industry conferences;

**GDEX BERHAD [Registration No. 200301028159 (630579-A)]
CORPORATE DISCLOSURE POLICY AND PROCEDURE**

- (iii) email address, name(s) of designated person(s) and their contact numbers to enable the public to forward queries;
 - (iv) circulars;
 - (v) financial highlights for the past 5 years;
 - (vi) corporate structure; and
 - (vii) information on the board and key senior management;
- (g) link from the GDEX website to a third-party website shall include a notice that advises the reader that they are leaving the GDEX websites and that GDEX is not responsible for the contents of the other site; and
- (h) respond to all electronic enquiries and in so doing ensuring that only information that could otherwise be disclosed in accordance with this Policy shall be used in such responses.
- (2) Internet Chat Rooms and Electronic Bulletin Boards

In order to help ensure that no material non-public information is inadvertently disclosed, no director, officer, or employee of GDEX, or any consultant or contractor to GDEX, shall participate in any internet chat room, newsgroup discussion or electronic bulletin board on matters relating to the business, affairs or securities of GDEX, unless approved by the MD/Group CEO or the Disclosure Committee.

(3) Email

All GDEX email addresses are GDEX's corporate property, and all correspondence sent or received via such email addresses, is considered corporate correspondence on behalf of GDEX and is subject to the provisions of this Policy.

23. Forward-Looking Information

If GDEX decides to or is required to disclose forward-looking information, in any disclosure document, presentation or other public communication, it shall comply with all applicable legal requirements, including the following:

- forward-looking information shall only be released in circumstances determined by the MD/Group CEO;
- to the extent any forward-looking information is provided in required disclosure documents under applicable securities laws or the MMLR, it shall be clearly marked as forward-looking and all material assumptions used in the preparation of the forward-looking information shall be described in reasonable detail;
- all forward-looking statements shall be accompanied by appropriate contingency and cautionary language or notices, which shall identify or refer to the risks and uncertainties that may cause the actual results to differ materially from those projected in the statements;
- all forward-looking information shall be accompanied by a statement that disclaims GDEX's intention or obligation to update or revise the forward-looking information. Notwithstanding this disclaimer, should subsequent events prove past statements to be materially different, GDEX may in its discretion choose to update or revise the forward-looking information, subject to any requirements to do so under applicable securities laws; and
- if GDEX has issued a forecast or projection in connection with an offering document pursuant to applicable securities laws, GDEX shall update that forecast or projection as required by applicable securities laws.

24. Maintenance of Corporate Disclosure Record

The Head of Investor Relations shall maintain:

- (a) all disclosure documents prepared and filed with Bursa Securities and other securities regulators;
- (b) copies of all minutes of the meetings and decisions of the Disclosure Committee;
- (c) copies of transcripts of presentations and notes from meetings with the media and analysts; and
- (d) analyst reports on GDEX.

25. Consequences of Non-Compliance with Policy

Failure to comply with this Policy may result in severe consequences, which could include internal disciplinary action or termination of employment or consulting arrangements without notice. The violation of this Policy may also violate certain securities laws including the MMLR and if it appears that a director, officer or employee may have violated such laws or regulations, then GDEX may refer the matter to the appropriate regulatory authorities, which could lead to penalties, fines or even possibly imprisonment.

26. Annual Certification

All directors and officers of GDEX, together with any employees, consultants and contractors specified by the Board of Directors of GDEX, shall provide annual certification of compliance with this Policy.

27. Queries

If in doubt, all relevant parties are advised to undertake the following actions:

- (a) refer to Chapters 9 and 10 of MMLR;
- (b) refer to the Corporate Disclosure Guide issued by Bursa Securities;
- (c) consult the Company Secretary or legal adviser.

Questions relating to the implementation and compliance of this Policy should be forwarded to the MD/Group CEO or the Disclosure Committee of GDEX.

28. Policy Review

This Policy will be reviewed annually and as and when required, and updated in accordance with the needs of the Company and any new regulation that may have an impact on the Policy.

This Policy can be extended and revised by virtue of new legislations and rules issued by the relevant regulatory authorities.