

**SENTORIA GROUP BERHAD**  
**(Company No. 463344-K)**

**REMUNERATION POLICY AND PROCEDURES  
FOR DIRECTORS**

**1. OBJECTIVES**

The Group's Remuneration Policy and Procedures are designed to meet the following objectives:-

- To ensure the Group's levels of remuneration commensurate with the skills and responsibilities of the ED;
- To attract and retain high calibre ED to drive the Company's long-term objectives and business sustainability;
- To be aligned with the Company's corporate strategy and shareholders' interest;
- To ensure remuneration be granted based on achievement of the Key Performance Indicator (KPI) and subject to the Company's overall performance and affordability;
- To ensure total remuneration packages remain competitive with the relevant market and industry by taking into consideration the best practices, market benchmarks as well as the views of stakeholders; and
- To outline the principles for the Committee to determine and propose an appropriate level of remuneration for the Directors.

**2. REMUNERATION COMPONENTS**

**2.1 EXECUTIVE DIRECTOR ("ED")**

The remuneration components of ED shall consist of salary, bonus, benefits-in-kind and other incentives (where applicable).

**2.1.1 Salary**

The ED's monthly salary is determined according to:-

- The scope of the duties and responsibilities;
- The corporate and individual performance; and
- Current market rate within the industry and in comparable companies.

The ED shall be entitled to 13 months of salary.

**2.1.2 Salary Increment**

The ED's yearly salary increment shall be based on Group performance on profit after tax as recommended as per table A.

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**2.1.3 Bonus**

The quantum of the bonus shall be based on Group results as per table A.

**TABLE A : REMUNERATION FOR ED**

<b>SCENERIO</b>	<b>PROFIT AFTER TAX (PAT)</b>	<b>BASIC</b>	<b>INCREMENT</b>	<b>BONUS</b>
A	-ve	13 months	0%	0 months
B	+ve	13 months	0%	1 months
C	+ve ; g>0%	13 months	4%	2 months
D	+ve ; g>10%	13 months	6%	3 months
E	+ve; g>20%	13 months	8%	4 months
F	+ve; g>30%	13 months	8%	5 months or RC discretion (limit to 10 months)

+ve = Positive

-ve = Negative

g = Growth

RC = Remuneration Committee

**2.1.4 Benefits-in-kind and other incentives**

The common benefits for an ED, shall include Employee Provident Fund (EPF), insurance coverage such as group personal accident and group hospitalisation and surgical. They are also entitled to receive perquisites such as company car, car maintenance fees, driver and fuel expenses.

The ED concerned is required to abstain from discussing his/her own remuneration and do not participate in decisions regarding their own remuneration.

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**2.2 NON-EXECUTIVE DIRECTORS (“NED”)**

The remuneration for NED should reflect the experiences and the level of responsibilities undertaken by NED concerned and complexity of the Company’s activities. The remuneration of NED shall consist of NED’ fees and other benefits such as meeting allowances (collectively, known as “emoluments”) as compensation for their services plus the reimbursement of expenses incurred, if any, in the course of performing their services. The emoluments of the NED are reviewed by the Remuneration Committee annually. Based on recommendations from the Remuneration Committee, the Board shall review and recommended all the NED’ emoluments to shareholders for approval at a General Meeting.

The remuneration of a NED shall not be based on commission, percentage of profits, or turnover.

The NED concerned is required to abstain from discussing his/her own remuneration and do not participate in decisions regarding their own remuneration.

**3. BENCHMARKING AND ANNUAL REVIEW**

The remuneration policy and procedures are subject to regular review by the Remuneration Committee to ensure it is still applicable, relevant and updated to reflect current and better practices. Any requirement for amendment shall be deliberated by the Remuneration Committee and any recommendation for revisions shall be highlighted to the Board for approval.

Disclosure of Directors’ remuneration shall be made in the Company’s annual report. Such report shall include details of the Directors’ remuneration in accordance with the Listing Requirements of Bursa Malaysia Securities Berhad and the Malaysian Code on Corporate Governance.