



EDEN INC. BERHAD

[197701005144 (36216-V)]

(Incorporated in Malaysia)

POWERING
SUSTAINABLE
GROWTH

ANNUAL REPORT 2026

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COVER RATIONALE

POWERING SUSTAINABLE GROWTH

Set against a broad valley and open sky, the cover brings together Edén's energy story past and future. The river and riverside power house recall our hydroelectric heritage, while the solar array in the foreground marks the growth of our renewable energy portfolio. The deep-rooted tree on the ridge stands for nearly five decades of resilience and steady growth, and the clear horizon reflects a Group moving confidently towards a more sustainable tomorrow.



Edén Inc. Berhad Annual Report 2026 can be accessed at <https://www.edenzil.com/agm/> or by scanning the QR code with your device.

Notice of Annual General Meeting

NOTICE IS HEREBY GIVEN THAT THE FORTY-EIGHTH ANNUAL GENERAL MEETING (“48th AGM”) of the Company will be held at Ballroom 3, Level 1, Kuala Lumpur Golf & Country Club (KLGCC) Convention Centre, 1A, Jalan Bukit Kiara 1, Bukit Kiara, 60000 Kuala Lumpur, Malaysia on Wednesday, 9 December 2026 at 10:00 a.m. for the following purposes: -

AGENDA

- | | |
|---|--------------------------------------|
| 1. To receive the Audited Financial Statements for the financial year ended 30 June 2026 together with the Reports of the Directors and the Auditors thereon. | (Please refer to Explanatory Note 1) |
| 2. To re-elect the following Directors, who are to retire by rotation pursuant to Clause 116 of the Company's Constitution and being eligible, have offered themselves for re-election: | |
| (a) Puan Sri Fadzilah binti Md Ariff | (Resolution 1) |
| (b) Dato' Nik Mohd Fuad bin Wan Abdullah | (Resolution 2) |
| (c) Mr. Cheong Kee Yoong | (Resolution 3) |
| 3. To approve the payment of Directors' fees amounting to RM440,000.00 for the financial year ended 30 June 2026. | (Resolution 4) |
| 4. To approve the benefits payable to the Non-Executive Directors up to RM200,000.00 for the period from 10 December 2026 until the next Annual General Meeting of the Company pursuant to Section 230(1)(b) of the Companies Act 2016. | (Resolution 5) |
| 5. To re-appoint UHY Malaysia PLT as Auditors of the Company until the conclusion of the next Annual General Meeting and to authorise the Directors to fix their remuneration. | (Resolution 6) |

As Special Business

To consider and if deem fit, with or without any modification, to pass the following resolution: -

- | | |
|-------------------------------|----------------|
| 6. ORDINARY RESOLUTION | (Resolution 7) |
|-------------------------------|----------------|

- AUTHORITY TO ISSUE SHARES PURSUANT TO THE COMPANIES ACT 2016

“THAT pursuant to the Companies Act 2016 and the Constitution of the Company and subject to the approvals of the relevant governmental/regulatory authorities, the Directors be and are hereby empowered to issue and allot shares in the Company, at any time to such persons and upon such terms and conditions and for such purposes as the Directors may, in their absolute discretion deem fit, provided that the aggregate number of shares issued pursuant to this Resolution does not exceed ten per centum (10%) of the total number of issued shares of the Company for the time being;

THAT pursuant to Section 85 of the Companies Act 2016 to be read together with Clause 14 of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company to be offered new shares of the Company ranking equally to the existing issued shares arising from any issuance of new shares in the Company pursuant to the Companies Act 2016;

Notice of Annual General Meeting

AND THAT the Directors be and are also empowered to obtain approval for the listing of and quotation for the additional shares so issued on Bursa Malaysia Securities Berhad;

AND FURTHER THAT such authority shall commence immediately upon the passing of this Resolution and continue to be in force until the conclusion of the next Annual General Meeting of the Company.”

7. To transact any other business for which due notice has been given in accordance with the Companies Act 2016 and the Company’s Constitution.

BY ORDER OF THE BOARD

CHUA SIEW CHUAN (SSM PC NO. 201908002648) (MAICSA 0777689)

YEOW SZE MIN (SSM PC NO. 201908003120) (MAICSA 7065735)

CHEW KIT YEE (SSM PC NO. 202208000376) (MAICSA 7067474)

Joint Company Secretaries

Petaling Jaya

Dated: 30 October 2026

Notice of Annual General Meeting

EXPLANATORY NOTES TO ORDINARY AND SPECIAL BUSINESSES: -

1. Audited Financial Statements for the financial year ended 30 June 2026

This Agenda item is meant for discussion only, as the provision of Section 340(1)(a) of the Companies Act 2016 does not require a formal approval from the shareholders for the Audited Financial Statements, and hence, this Agenda item is not put forward for voting.

2. Resolutions 1 to 3 - Re-election of Directors

Pursuant to Clause 116 of the Company's Constitution, Puan Sri Fadzilah binti Md Ariff, Dato' Nik Mohd Fuad bin Wan Abdullah and Mr. Cheong Kee Yoong (hereinafter referred to as the **"Retiring Directors"**) are standing for re-election at this 48th AGM and being eligible, have offered themselves for re-election as Directors of the Company. Each Director standing for re-election has consented to their re-election and abstained from deliberations and voting in relation to their respective re-election at the Board of Directors' Meeting.

The Nomination and Remuneration Committee (**"NRC"**) had reviewed and assessed the Retiring Directors via the annual assessment. The Board of Directors, via the NRC's annual assessment, was satisfied with the performance of the Retiring Directors and has recommended to the shareholders the proposed re-elections at the 48th AGM under Resolutions 1 to 3.

The profiles of the Retiring Directors can be found in the Annual Report 2026.

3. Resolution 4 - Payment of Directors' fees

This Agenda item is to approve the Proposed Directors' fees for the financial year ended 30 June 2026 of RM440,000.00 (2025: RM418,824.00).

The Resolution 4, if approved, will authorise the payment of Directors' fees pursuant to Clause 129 of the Company's Constitution.

4. Resolution 5 - Directors' benefits payable to Non-Executive Directors

The benefits payable to the Non-Executive Directors pursuant to Section 230(1)(b) of the Companies Act 2016 has been reviewed by the NRC and the Board of Directors of the Company, which recognises that the benefits payable is in the best interest of the Company for the applicable period of between 10 December 2026 to the next Annual General Meeting of the Company in year 2027.

The total estimated amount of Directors' benefits payable is calculated based on the number of the Board of Directors' and Board Committees' meetings scheduled to be held for the financial year ending 30 June 2027 and until the next Annual General Meeting and other benefits. This authority, unless revoked or varied by the Company in a general meeting, will expire at the conclusion of the next Annual General Meeting of the Company.

5. Resolution 7 - Authority to issue shares pursuant to the Companies Act 2016

The Company had been granted a general mandate on the authority to issue shares pursuant to the Companies Act 2016 by its shareholders at the Forty-Seventh Annual General Meeting of the Company held on 4 December 2025 (**"Previous Mandate"**). The Company wishes to renew the mandate on the authority to issue shares of not exceeding 10% of the total number of issued shares of the Company for the time being (**"General Mandate"**).

As at the date of this notice, the Previous Mandate granted by shareholders had not been utilised and hence no proceeds were raised therefrom.

Notice of Annual General Meeting

5. Resolution 7 - Authority to issue shares pursuant to the Companies Act 2016 (cont'd)

The purpose to seek the General Mandate is to enable the Directors of the Company to issue and allot shares at any time to such persons in their absolute discretion without convening a general meeting as it would be both time and cost-consuming to organise a general meeting solely for such issuance and allotment of shares. This authority unless revoked or varied by the Company in a general meeting, will expire at the next Annual General Meeting. The proceeds raised from the General Mandate will provide flexibility to the Company for any possible fund-raising activities, including but not limited to further placing of shares, for the purpose of funding future investment project(s), working capital and/or acquisition(s).

Pursuant to Section 85 of the Companies Act 2016 read together with Clause 14 of the Constitution of the Company, shareholders have pre-emptive rights to be offered any new shares in the Company which rank equally to the existing issued shares in the Company or other securities.

The Resolution 7, if passed, would allow the Directors to issue new shares to any person under the authority to issue shares pursuant to the Companies Act 2016 without having to offer the new shares to be issued equally to all existing shareholders of the Company prior to issuance.

NOTES:-

1. In respect of deposited securities, only members whose names appear in the Record of Depositors on 2 December 2026 ("**General Meeting Record of Depositors**") shall be eligible to attend, participate, speak and vote at the 48th AGM.
2. A member entitled to attend and vote at the 48th AGM, shall be entitled to appoint more than one (1) proxy to attend, participate, speak, and vote instead of the member at the 48th AGM. A proxy needs not be a Member of the Company. There shall be no restriction as to the qualification of the proxy. A proxy appointed to attend and vote at the 48th AGM shall have the same rights as the Member to attend, participate, speak, and vote at the 48th AGM and upon appointment a proxy shall be deemed to confer authority to demand or join in demanding a poll.
3. Where a member appoints more than one (1) proxy, he shall specify the proportion of his shareholdings to be represented by each proxy, failing which the appointment shall be invalid.
4. Where a member of the Company is an exempt authorised nominee which holds shares in the Company for multiple beneficial owners in one (1) securities account ("**omnibus account**"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.
5. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under its seal or under the hand of an officer or attorney duly authorised.
6. The instrument appointing a proxy must be deposited at Securities Services (Holdings) Sdn. Bhd., Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan **not less than forty-eight (48) hours** before the time for holding the 48th AGM or at any adjournment thereof or submit electronically via designated Email Address of Share Registrar: info@sshsb.com.my.
7. Any Notice of Termination of Authority to act as Proxy must be received by the Company before the commencement of the 48th AGM or at any adjournment thereof, failing which, the termination of the authority of a person to act as proxy will not affect the following in accordance with Section 338 of the Companies Act 2016: -
 - (a) the constitution of the quorum at such meeting;
 - (b) the validity of anything he did as chairman of such meeting;
 - (c) the validity of a poll demanded by him at such meeting; or
 - (d) the validity of the vote exercised by him at such meeting.

Our Vision

To be a successful organisation that is attractive for people to be proudly working for, to deal and associate with.

Our Mission

We strive to provide added value to our stakeholders through steady growth and profitability of the businesses we are in, and through the principles of integrity and excellence that we embrace.

Our Values



EXCELLENCE
To pursue higher goals.



INTEGRITY & PROFESSIONALISM
To be honest and accountable.



COMMITMENT
To work with passion, commitment and enthusiasm.



CREATIVITY
To tap the latent creative power within individuals.



CORPORATE SOCIAL RESPONSIBILITY
To be able to give back to society.

Corporate Information

BOARD OF DIRECTORS

TAN SRI ABD RAHIM BIN MOHAMAD

Executive Chairman

DATIN FARA NADIA BINTI ABD RAHIM

Group Managing Director

PUAN SRI FADZILAH BINTI MD ARIFF

Executive Director,
Group Special Projects

DATO' NIK MOHD FUAD BIN WAN ABDULLAH

Executive Director,
Group Corporate Affairs

DATO' NAHARUDIN BIN ALI

Senior Independent
Non-Executive Director

MR. CHEONG KEE YOONG

Independent
Non-Executive Director

DATO' WEE CHENG KWAN

Independent
Non-Executive Director

AUDIT AND RISK COMMITTEE

MR. CHEONG KEE YOONG
(Chairman)

DATO' NAHARUDIN BIN ALI
DATO' WEE CHENG KWAN

NOMINATION AND REMUNERATION COMMITTEE

DATO' NAHARUDIN BIN ALI
(Chairman)

MR. CHEONG KEE YOONG
DATO' WEE CHENG KWAN

CORPORATE OFFICE

15th Floor, Amcorp Tower
Amcorp Trade Centre
18, Jalan Persiaran Barat
Off Jalan Timur
46050 Petaling Jaya
Selangor

Tel No : (603) 7957 7781
Fax No : (603) 7957 4793
Email : enquiries@edenzil.com
Website : www.edenzil.com

REGISTERED OFFICE

Level 7, Menara Milenium
Jalan Damanlela
Pusat Bandar Damansara
Damansara Heights
50490 Kuala Lumpur
Wilayah Persekutuan

Tel No : (603) 2084 9000
Email : info@sshbsb.com.my

SHARE REGISTRAR

**Securities Services (Holdings)
Sdn. Bhd.**

[197701005827 (36869-T)]
Level 7, Menara Milenium
Jalan Damanlela
Pusat Bandar Damansara
Damansara Heights
50490 Kuala Lumpur
Wilayah Persekutuan

Tel No : (603) 2084 9000

Email : info@sshbsb.com.my

AUDITORS

UHY Malaysia PLT
(202406000040 (LLP0041391-LCA)
& AF1411)
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur
Wilayah Persekutuan

Tel No : (603) 2279 3088
Fax No : (603) 2279 3099

COMPANY SECRETARIES

MS. CHUA SIEW CHUAN
(SSM PC No. 201908002648)
(MAICSA 0777689)

MS. YEOW SZE MIN
(SSM PC No. 201908003120)
(MAICSA 7065735)

MS. CHEW KIT YEE
(SSM PC No. 202208000376)
(MAICSA 7067474)

PRINCIPAL BANKERS

- 1) Bank Islam Malaysia Berhad
- 2) Hong Leong Islamic Bank Berhad
- 3) CIMB Islamic Bank Berhad

STOCK EXCHANGE

Main Market of Bursa Malaysia
Securities Berhad

Stock Code - **7471**

Corporate Structure

The Group is organised into business units based on their products and services and has operating segments as follows:

Energy

Food and Beverage

Tourism

Energy

**Fuelling Growth,
Through Innovation**



The Energy segment is the major growth engine for the Group and operates power plants as independent power producers. The Sungai Kenerong Plant is a 20 megawatts ("MW") hydroelectric power plant located in Kuala Krai, Kelantan and whereas the Libaran Plant is a 45MW nominal capacity thermal power plant located in Sandakan, Sabah. The Group has a proven track record in developing, operating, and maintaining power plants, which are operated under the following subsidiaries:

100%

STRATAVEST SDN. BHD.

[199501031495 (360701-W)]



The Group is also developing a 29.99 MW large scale solar power plant in Gebeng, Kuantan, under the following subsidiary:

100%

MUSTEQ HYDRO SDN. BHD.

[199101021165 (231476-A)]

100%

DC SOLAR ONE SDN. BHD.

[202501004584 (1605997-A)]

Corporate Structure

Food and Beverage



**Nourishing Communities,
Serving with Excellence**



The Group's Food and Beverage ("F&B") segment delivers exceptional dining experiences through excellent cuisine (specialising in Western, Oriental, and Malay traditions), consistently courteous service and outstanding value. The Group also operates the F&B outlets in Bank Negara Malaysia and serves patients in Institut Kanser Negara. This segment is operated by the following subsidiary:

100%

EDEN CATERING SDN. BHD.

[198101009877 (76000-T)]

Tourism



**Creating Experience,
Cultivating Value**

Underwater World Langkawi Sdn. Bhd. is the main driver of this segment. The Group owns and operates Underwater World Langkawi, an aquarium which is a 'must see' tourist attraction in Pulau Langkawi and is also known for its research and development of marine wildlife and penguin husbandry. Infra Nova Sdn. Bhd. operates the retail commercial space and car parks within the Underwater World Langkawi complex.

100%

**UNDERWATER WORLD LANGKAWI
SDN. BHD.**

[199301019114 (273852-K)]

100%

INFRA NOVA SDN. BHD.

[199301019658 (274396-T)]



Our Presence

**UNDERWATER WORLD
LANGKAWI SDN. BHD.**

Cenang, Langkawi

INFRA NOVA SDN. BHD.

Cenang, Langkawi

MUSTEQ HYDRO SDN. BHD.

Kuala Krai, Kelantan

DC SOLAR ONE SDN. BHD.

Kuantan, Pahang

EDEN INC. BERHAD

Petaling Jaya

**EDEN CATERING
SDN. BHD.**

Petaling Jaya

STRATAVEST SDN. BHD.

Sandakan, Sabah

QUICK FACTS



100% 
Malaysian Workforce

 **56%**
Male

 **44%**
Female



 **PROPERTY**
417 acres



29.99
MWac
Large Scale Solar
@ Kuantan, Pahang

20MW
Hydro Power Plant
@ Kuala Krai,
Kelantan

45MW
Thermal Power Plant
@ Sandakan,
Sabah

**REGIONAL
LEADER**
IN PENGUIN HUSBANDRY



F&B
Preferred
Halal
Certified
Caterer

EDEN CATERING
Malaysia's Trusted
Food Company Since
1964



389
MILLION
Shareholders' Funds

461
MILLION
Total Assets

Directors' Profile

TAN SRI ABD RAHIM BIN MOHAMAD

Executive Chairman



Date of Appointment as Director of the Company

18 October 2002

Length of service as director since appointment (as at 30 October 2026)

24 years

Board Meeting Attendance for the financial year ended 30 June 2026

Seven out of Seven (7/7)

Board Committee(s) served on

Nil



QUALIFICATIONS

Tan Sri Abd Rahim bin Mohamad ("**Tan Sri**") graduated from the University of Malaya with a Bachelor of Arts (Honours) and subsequently obtained an Advanced Diploma in Economics at the University of Manchester and later earned a Master of Business Administration in Finance from the Morehead State University, Kentucky. Tan Sri later attended Wharton's Advanced Management Course for Overseas Bankers.

WORK EXPERIENCE/OCCUPATION

Tan Sri has extensive experience in various government ministries. As an Administrative and Diplomatic Service Officer, Tan Sri served in various capacities within the Federal Government, i.e. Prime Minister's Department, Ministry of Finance, Ministry of Primary Industries and Ministry of Culture, Youth and Sports. Tan Sri left the public sector in 1984 to join Amanah Merchant Bank Berhad. Tan Sri had also served as an Executive Director in Shapadu Group and as the Group Managing Director in Maju Holdings Sdn. Bhd. In 1992, Tan Sri set up Zil Enterprise Sdn. Bhd. ("**ZESB**") where he is also the Executive Chairman.

Directorship in other Public or Listed Companies

Nil

Family Relationship with Director and/or Major Shareholder

Tan Sri is the spouse of Puan Sri Fadilah binti Md Ariff who is the Executive Director, Group Special Projects of the Company and the father to Datin Fara Nadia binti Abd Rahim who is the Group Managing Director of the Company.

Tan Sri does not at present hold any shares in the Company but is a major shareholder of the Company by virtue of his direct interest of more than 20% equity interest in ZESB and his direct interest of more than 20% equity interest in Serve Vest (M) Sdn. Bhd. which in turn holds shares in Serata Padu Sdn. Bhd., ZESB, Serve Vest (M) Sdn. Bhd. and Serata Padu Sdn. Bhd. are substantial shareholders of the Company.

Nature and extent of any conflict of interest or potential conflict of interest that the Director has with the Company or its subsidiaries

Tan Sri does not have any conflict of interest with the Company or its subsidiaries.

Conviction of Offences (other than traffic offences)

Tan Sri has not been convicted of any offences within the past five (5) years.

Directors' Profile

DATIN FARA NADIA BINTI ABD RAHIM

Group Managing Director



Date of Appointment as Director of the Company
8 March 2021

Length of service as director since appointment (as at 30 October 2026)
5 years, 8 months

Board Meeting Attendance for the financial year ended 30 June 2026
Seven out of Seven (7/7)

Board Committee(s) served on
Nil



QUALIFICATIONS

Datin Fara Nadia binti Abd Rahim ("**Datin Nadia**") graduated with a First Class Honours Degree in Electronic Engineering from the King's College London in 2002 and subsequently completed her Master in Business Administration from the Monash University in Melbourne.

WORK EXPERIENCE/OCCUPATION

Prior to joining the Company and its subsidiaries ("**the Group**"), Datin Nadia was attached to Time Era Sdn. Bhd., a company involved in manufacturing of electrical and electronic components. Datin Nadia joined the Group as the Manager of Operations in 2002 and held several positions within the Group prior to assuming the position as the General Manager of Group Finance and Business Development until 2012, before pursuing her Master of Business Administration degree from the Monash University in Melbourne, Australia in 2014.

Datin returned to the Group to assume the role of Group Chief Operating Officer on 5 January 2015 and was subsequently appointed as the Group Managing Director on 8 March 2021.

Directorship in other Public or Listed Companies

Nil

Family Relationship with Director and/or Major Shareholder

Datin Nadia is the daughter of Tan Sri Abd Rahim bin Mohamad and Puan Sri Fadzilah binti Md Ariff, who are the Executive Chairman and Executive Director, Group Special Projects of the Company respectively.

Nature and extent of any conflict of interest or potential conflict of interest that the Director has with the Company or its subsidiaries

Datin Nadia does not have any conflict of interest with the Company or its subsidiaries.

Conviction of Offences (other than traffic offences)

Datin Nadia has not been convicted of any offences within the past five (5) years.

PUAN SRI FADZILAH BINTI MD ARIFF

Executive Director,
Group Special Projects



Date of Appointment as Director of the Company
18 October 2002

Length of service as director since appointment (as at 30 October 2026)
24 years

Board Meeting Attendance for the financial year ended 30 June 2026
Seven out of Seven (7/7)

Board Committee(s) served on
Nil



QUALIFICATIONS

Puan Sri Fadzilah binti Md Ariff ("**Puan Sri**") graduated with an Honours Degree in English Literature from the University of Malaya and subsequently completed her Master in Language and Linguistics at the University of York, England.

WORK EXPERIENCE/OCCUPATION

Puan Sri was a lecturer at the University of Technology Malaysia and later at the University of Malaya before joining Zil Enterprise Sdn. Bhd. as the Managing Director in 1992.

As an Executive Director of the Company, Puan Sri currently oversees special projects within the Company and its subsidiaries.

Directorship in other Public or Listed Companies

Nil

Family Relationship with Director and/or Major Shareholder

Puan Sri is the spouse of Tan Sri Abd Rahim bin Mohamad who is the Executive Chairman of the Company and the mother to Datin Fara Nadia binti Abd Rahim who is the Group Managing Director of the Company.

Nature and extent of any conflict of interest or potential conflict of interest that the Director has with the Company or its subsidiaries

Puan Sri does not have any conflict of interest with the Company or its subsidiaries.

Conviction of Offences (other than traffic offences)

Puan Sri has not been convicted of any offences within the past five (5) years.

Directors' Profile

DATO' NIK MOHD FUAD BIN WAN ABDULLAH

Executive Director,
Group Corporate Affairs



**Date of Appointment as
Director of the Company**
1 March 2014

**Length of service as
director since appointment
(as at 30 October 2026)**
12 years, 8 months

**Board Meeting Attendance
for the financial year ended
30 June 2026**
Seven out of Seven (7/7)

**Board Committee(s)
served on**
Nil



QUALIFICATIONS

Dato' Nik Mohd Fuad bin Wan Abdullah ("Dato' Nik") graduated with a Bachelor of Commerce from the Australian National University and is a Chartered Accountant of the Malaysian Institute of Accountants (MIA) and a Certified Practising Accountant ("CPA") accredited by CPA Australia.

WORK EXPERIENCE/OCCUPATION

Dato' Nik joined Zil Enterprise Sdn. Bhd. in 1992 after being with Messrs. Ernst & Young ("EY") for four (4) years. During his tenure in EY, Dato' Nik gained valuable experience in risk assurance and assessment, accounting, finance, and management, which Dato' Nik has applied in his career of managing power plant businesses.

In 2002, Dato' assumed the position of the Company's Director of Finance and subsequently was the Executive Director of Energy segment. Dato' Nik currently holds the position of Executive Director, Group Corporate Affairs since 15 April 2021.

Directorship in other Public or Listed Companies

Nil

Family Relationship with Director and/or Major Shareholder

Dato' Nik does not have any family relationship with any Director or major shareholder of the Company.

Nature and extent of any conflict of interest or potential conflict of interest that the Director has with the Company or its subsidiaries

Dato' Nik does not have any conflict of interest with the Company or its subsidiaries.

Conviction of Offences (other than traffic offences)

Dato' Nik has not been convicted of any offences within the past five (5) years.

DATO' NAHARUDIN BIN ALI

Senior Independent
Non-Executive Director



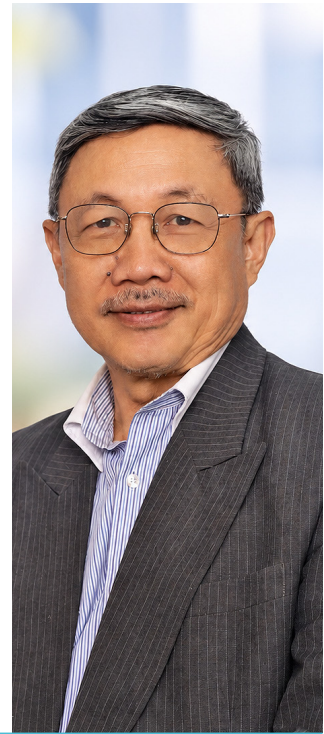
**Date of Appointment as
Director of the Company**
9 February 2023

**Length of service as director
since appointment (as at 30
October 2026)**
3 years, 9 months

**Board Meeting Attendance
for the financial year ended
30 June 2026**
Seven out of Seven (7/7)

**Board Committee(s)
served on**

- Nomination and Remuneration Committee (Chairman)
- Audit and Risk Committee (Member)



QUALIFICATIONS

Dato' Naharudin bin Ali ("Dato' Naharudin") graduated from the Emile Woolfe College of Accountancy, United Kingdom. Dato' Naharudin is a fellow member of the Association of Chartered Certified Accountants (UK) and also a member of the Malaysian Institute of Accountants (MIA).

WORK EXPERIENCE/OCCUPATION

Dato' Naharudin has extensive experience of more than forty (40) years across diverse industries, substantially in manufacturing, property development and construction, healthcare, education, information and communications technology, and consultancies.

Dato' Naharudin began his career as an Accountant in one of the companies under the Ericsson Group, a leading multinational networking and telecommunications company headquartered in Stockholm, Sweden in 1982. Dato' Naharudin continued to serve in various finance capacities with several reputable companies in Malaysia before assuming the role of Chief Executive Officer of IIUM Holdings Sdn. Bhd. in 2011 and subsequently, as Chief Executive Officer of UM Holdings Sdn. Bhd. in 2021. Dato' Naharudin held the position of Group Chief Executive Officer of Multimedia Technology Enhancement Operations Sdn. Bhd. (METEOR) since 3 July 2023 until his retirement on 31 May 2026.

Directorship in other Public or Listed Companies

Nil

Family Relationship with Director and/or Major Shareholder

Dato' Naharudin does not have any family relationship with any Director or major shareholder of the Company.

Nature and extent of any conflict of interest or potential conflict of interest that the Director has with the Company or its subsidiaries

Dato' Naharudin does not have any conflict of interest with the Company or its subsidiaries.

Conviction of Offences (other than traffic offences)

Dato' Naharudin has not been convicted of any offences within the past five (5) years.

Directors' Profile

MR. CHEONG KEE YOONG

Independent
Non-Executive Director



**Date of Appointment as
Director of the Company**
9 February 2023

**Length of service as director
since appointment (as at 30
October 2026)**
3 years, 9 months

**Board Meeting Attendance
for the financial year ended
30 June 2026**
Seven out of Seven (7/7)

**Board Committee(s)
served on**

- Audit and Risk Committee (Chairman)
- Nomination and Remuneration Committee (Member)



QUALIFICATIONS

Mr. Cheong Kee Yoong ("Mr. Cheong") obtained his professional qualification from the Association of Chartered Certified Accountants (ACCA), a Chartered Accountant and a member of the Malaysian Institute of Accountants (MIA).

WORK EXPERIENCE/OCCUPATION

Mr. Cheong is an experienced Chief Financial Officer ("CFO") of listed companies for more than 20 years, providing strategic financial support to the Managing Director/Chief Executive Officer in carrying the mandate approved by the board of directors, as well as managing the expectations of the board and the company's stakeholders. His years of experience as CFO spanning corporate planning, fund raising, treasury management, investor relations, tax planning, financial management and risk management across various industries.

He was also the Executive Director of Southern Acids (M) Berhad from November 2013 to July 2015 and the Independent Non-Executive Director of NCT Alliance Berhad from June 2008 to May 2023.

Mr. Cheong served as the Chief Financial Officer of Southern Acids (M) Berhad, a company listed on the Main Market of Bursa Malaysia Securities Berhad since October 2013 until his early retirement in September 2026. He is also a Fellow member of the Institute of Corporate Directors Malaysia (ICDM) and a member of the Malaysia Crime Prevention Foundation (MCPF).

Directorship in other Public or Listed Companies

Golden Destinations Group Berhad, Independent Board Chairman

Family Relationship with Director and/or Major Shareholder

Mr. Cheong does not have any family relationship with any Director or major shareholder of the Company.

Nature and extent of any conflict of interest or potential conflict of interest that the Director has with the Company or its subsidiaries

Mr. Cheong does not have any conflict of interest with the Company or its subsidiaries.

Conviction of Offences (other than traffic offences)

Mr. Cheong has not been convicted of any offences within the past five (5) years.

DATO' WEE CHENG KWAN

Independent
Non-Executive Director



**Date of Appointment as
Director of the Company**
26 February 2025

**Length of service as director
since appointment (as at 30
October 2026)**
1 year, 8 months

**Board Meeting Attendance
for the financial year ended
30 June 2026**
Seven out of Seven (7/7)

**Board Committee(s)
served on**

- Audit and Risk Committee (Member)
- Nomination and Remuneration Committee (Member)



QUALIFICATIONS

Dato' Wee Cheng Kwan ("Dato' Wee") graduated with a First Class Honours Degree in Civil Engineering from the University of Portsmouth, United Kingdom in 1999.

WORK EXPERIENCE/OCCUPATION

Dato' Wee is an accomplished executive with extensive experience across various industries such as property development, construction and business consultancy. He has expertise in business development activities which include providing guidance on initiatives for Initial Public Offerings (IPO), dual listings and strategic project development. He has also provided consultancy services to various clients on mergers and acquisitions as well as organisational reviews.

Dato' Wee was appointed as an Independent Non-Executive Director of the Company on 26 February 2025. He previously held the position as the Managing Director – Property & Construction of PRG Holdings Berhad, a company listed on the Main Market of Bursa Malaysia Securities Berhad. He is currently the Managing Director of W Capital Private Equity Sdn. Bhd., a Private Equity Management Company registered with Securities Commission Malaysia.

Directorship in other Public or Listed Companies

Nil

Family Relationship with Director and/or Major Shareholder

Dato' Wee does not have any family relationship with any Director or major shareholder of the Company.

Nature and extent of any conflict of interest or potential conflict of interest that the Director has with the Company or its subsidiaries

Dato' Wee does not have any conflict of interest with the Company or its subsidiaries.

Conviction of Offences (other than traffic offences)

Dato' Wee has not been convicted of any offences within the past five (5) years.



Chairman's Statement

“

WE HAVE ESTABLISHED A RECORD OF SUSTAINED PROFITABILITY, STRENGTHENED OUR FINANCIAL POSITION AND CONTINUED TO DEVELOP THE ASSETS AND CAPABILITIES THAT UNDERPIN OUR BUSINESSES. OUR RESPONSIBILITY NOW IS TO TURN THAT STRONGER FOUNDATION INTO A MORE AMBITIOUS, DISCIPLINED AND FUTURE-READY EDEN.

TAN SRI ABD RAHIM BIN MOHAMAD
EXECUTIVE CHAIRMAN

”

Chairman's Statement

A STRONGER EDEN, READY FOR TRANSFORMATION

Dear Valued Shareholders,

On behalf of the Board of Directors, I am pleased to present the Chairman's Statement of Eden Inc. Berhad ("Eden" or "the Group") for the financial year ended 30 June 2026 ("FYE 2026"). This is a defining period for our Group. We have established a record of sustained profitability, strengthened our financial position and continued to develop the assets and capabilities that underpin our businesses. Our responsibility now is to turn that stronger foundation into a more ambitious, disciplined and future-ready Eden.

Transformation is not a departure from what we do well. It is a commitment to build upon it with greater urgency. Our experience in power generation, established food and beverage and tourism businesses, and strategic

landholdings provide a strong base. We will move beyond protecting existing operations towards actively originating projects, building joint ventures and converting assets into sustainable earnings. This requires faster decisions, clearer ownership of results and a performance-driven culture. There can be no room for complacency, whether in the boardroom, management or day-to-day operations.

OPERATING IN A CHANGING ECONOMY

The global environment during the year remained complex. Geopolitical tensions, volatility in energy prices, trade uncertainty and changing financing conditions continued to influence investment decisions and operating costs. At the same time, investment in artificial intelligence, data centres, digital infrastructure and electrification is reshaping the requirements of modern economies. Reliable and affordable electricity, supported by resilient infrastructure and a practical energy transition, has become an increasingly important national priority.

Malaysia has shown resilience against these external pressures. The economy grew by 5.2% in calendar year 2025 and by 6.0% in the second quarter of 2026. In the Budget 2027 speech delivered after our financial year-end, the Government projected economic growth of between 4.2% and 5.2% for 2027. Budget 2027 also emphasises energy security, technology, innovation, talent development and stronger governance. These priorities are relevant to Eden, but policy support alone does not create earnings: success will depend on our ability to identify viable opportunities, manage risk and deliver commercially sound projects.



The National Energy Transition Roadmap provides a long-term framework for cleaner energy, while rising electricity demand underscores the continuing importance of dispatchable generation, grid reliability and appropriate energy-storage solutions. We view this changing landscape as an opportunity to extend our capabilities without losing the commercial discipline that has sustained the Group.

FINANCIAL PERFORMANCE: A FOUNDATION FOR GROWTH

FYE 2026 marked the fifth consecutive profitable financial year for Eden. Group revenue rose to RM155.80 million from RM149.87 million, while profit before tax increased by 17% to RM32.35 million from RM27.60 million. These results demonstrate the resilience of our diversified operations, although the performance of individual business segments was mixed and the Group result also benefited from higher other income.

Our financial position improved further. Total assets increased to RM461.02 million and equity attributable to shareholders rose to RM389.27 million, compared with RM361.10 million a year earlier. Total liabilities declined to RM73.40 million from RM95.30 million. The Group closed the year with net cash of RM44.75 million, compared with RM34.66 million previously, and total borrowings of only RM1.84 million. This financial flexibility is a strategic asset. It gives us greater capacity to evaluate new projects, form partnerships and withstand uncertainty, while retaining prudent control over capital commitments.

We are mindful that a stronger balance sheet must be used responsibly. Our priority is to strengthen our core businesses and pursue sound growth opportunities while maintaining financial resilience and creating long-term shareholder value.

Chairman's Statement



ENERGY: FROM RELIABLE GENERATION TO BROADER SOLUTIONS

Energy remains the principal operating pillar of Eden. The segment recorded revenue of RM124.69 million in FYE 2026, compared with RM118.21 million in the preceding year. Segment profit before tax was RM22.54 million, compared with RM23.70 million previously. The higher revenue reflected, among other factors, the first full financial year of the Libaran Plant's expanded capacity, while the moderation in segment profit reinforces the need to maintain cost discipline and operating efficiency.

Our 45 MW Libaran Plant in Sandakan remains a tangible demonstration of our long-standing commitment to Sabah. Following the expansion completed in 2025, the plant contributed throughout FYE 2026 to a power system in which dependable supply, generation adequacy and operating reserves remain critical. We are pursuing a further extension of the Libaran power purchase agreement ("PPA") beyond its current term. The extension, once implemented, is expected to enhance earnings visibility and sustain the Libaran Plant's continued contribution to the Group.

Our commitment to Sabah is not confined to our existing plant. We intend to pursue new power-generation and grid-support opportunities with greater determination, working with the

relevant authorities, utilities and potential technical and investment partners. Our approach will seek to combine dependable generation with renewable and cleaner energy technologies, and evaluate energy storage and supporting infrastructure where they can strengthen grid resilience. In doing so, we aim to support Sabah's evolving power requirements through commercially viable proposals, which are being evaluated and that are aligned with the applicable energy policies and system needs.

At the 20 MW Sungai Kenerong hydroelectric plant in Kelantan, our priorities remain dependable generation, preventive maintenance, equipment upgrading and the responsible management of seasonal water conditions. This established renewable asset provides valuable operational experience as we consider further hydro-related opportunities where technical, environmental and commercial conditions are suitable.

In Gebeng, Pahang, we are translating our clean-energy ambitions into a tangible development. Through DC Solar One Sdn. Bhd., the Group is developing a 29.99 MWac solar photovoltaic project under the the Large-Scale Solar 5 programme. Having achieved financial close in April 2026, the project commenced construction during the fourth quarter of FYE 2026. Its delivery is a priority, with close attention to safety, project cost, construction milestones and commissioning requirements. Once operational by the first quarter of the financial year ending 30 June 2028,

this project will provide an additional earnings stream to the Group. Beyond this secured solar development, our strategic land position in the Gebeng-Kuantan corridor offers an opportunity to assess complementary energy infrastructure and power-related developments as the East Coast's industrial base and electricity requirements expand.

Our vision is for Eden to become a power-led, sustainable energy infrastructure driver in the East Coast, while pursuing a similarly purposeful expansion strategy in Sabah. Malaysia's National Energy Transition Roadmap and related policies encouraging renewable and cleaner energy, alongside the growing electricity needs of data centres, advanced manufacturing and industrial investment, reinforce the importance of a reliable national grid.

We are committed to contributing to that requirement by building on our experience in hydroelectric and thermal generation, advancing our solar capabilities and evaluating suitable dispatchable generation, storage and grid-support solutions. In Gebeng, this energy-led approach will be a catalyst to the wider development of our assets and our search for strategic joint ventures that can unlock complementary infrastructure and long-term recurring earnings. In Sabah, we intend to pursue projects capable of improving supply adequacy and system reliability while supporting the transition towards a more diversified energy mix.



Chairman's Statement



FOOD AND BEVERAGE AND TOURISM: RENEWING THE OFFERING

Our Food and Beverage ("F&B") and Tourism segment remained profitable, with revenue of RM32.75 million and profit before tax of RM7.29 million in FYE 2026, compared with RM33.30 million and RM10.02 million respectively in the prior year. The lower profit principally reflected the absence of non-recurring income recognised previously and lower rental income associated with preparations for the redevelopment of Underwater World Langkawi ("UWL").

At UWL, we are preparing for refurbishment and upgrading works scheduled to begin in the final quarter of calendar year 2026. The programme is intended to refresh the visitor experience, improve the attractiveness and functionality of the attraction and support its longer-term competitiveness. We expect that construction activity may temporarily affect visitor flows and earnings, and will manage the works with attention to visitor safety, animal welfare, business continuity and cost discipline.

UWL also has an established capability in penguin husbandry, which provides a foundation for carefully selected research, educational and collaborative initiatives. We intend to explore opportunities with appropriate scientific, conservation and commercial partners that build on this expertise without compromising animal welfare or our responsibilities as an operator. Malaysia's tourism promotion programmes, including the continued Visit Malaysia campaign, provide a supportive backdrop, but our longer-term objective is to ensure that UWL remains compelling in its own right.

In F&B, our business-to-business and business-to-government models will remain central, supported by established catering relationships and concession operations.

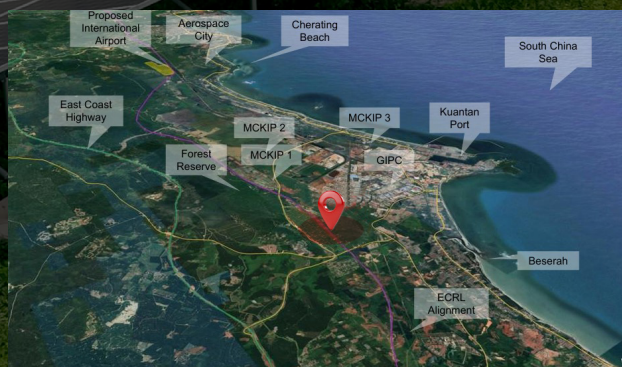
We will also assess scalable opportunities, partnerships and operating models that can expand contribution without placing disproportionate pressure on working capital or management resources. Our priority is profitable growth supported by consistent food quality, service reliability, cost control and disciplined contract selection.



GEBENG: REALISING THE POTENTIAL OF A STRATEGIC LAND BANK

Our strategic landholdings in the Gebeng-Kuantan corridor have the potential to become a defining platform for Eden's next stage of growth. Gebeng's established industrial ecosystem, Kuantan Port and the development of the East Coast Rail Link are strengthening the region's connectivity and commercial relevance. Proposed transport links, potential airport development and future upgrades to electricity transmission and gas infrastructure may, if implemented, create further opportunities for industrial, logistics and infrastructure-related activities.

Our ambition is not merely to hold land in anticipation of appreciation. We intend to develop a commercially credible, phased strategy to activate the value of our Gebeng assets and establish new sources of recurring property-related earnings over time. This may encompass industrial and logistics facilities, land leasing, infrastructure-supporting uses and other developments aligned with demand in the corridor.



Chairman's Statement

We will actively identify experienced development partners, anchor tenants, technical specialists and long-term capital providers, including through joint ventures where appropriate. Such partnerships can bring market access, expertise and financing discipline while allowing Eden to participate meaningfully in value creation. We will prioritise land-use feasibility, access, infrastructure, planning approvals, project economics and risk allocation before determining the form or timing of any investment.

PARTNERSHIPS, TECHNOLOGY AND A CULTURE OF PERFORMANCE

The speed of change in the business environment demands a more outward-looking organisation. We will actively seek strategic joint ventures, technical collaborators, project developers and investors who can complement Eden's assets, expertise and access to markets. Partnerships will not be pursued for their own sake. They must provide demonstrable value through technology, capital, operating capability, market access or execution strength, while protecting the interests of the Group and its shareholders.

Artificial intelligence and digital technologies are already changing how businesses plan, operate and make decisions. We intend to apply these tools pragmatically to improve reporting, maintenance planning, procurement, customer

understanding and management productivity. Their use must be responsible, with appropriate safeguards for data protection, cybersecurity, accuracy and human oversight. Technology should enable better decisions and faster execution, not substitute for sound judgement or accountability.

Our people remain the foundation of this transformation. We will invest in relevant technical training, leadership development, digital skills and clear performance expectations. At the same time, every employee and manager must demonstrate a willingness to learn, adapt and contribute.

The Group will recognise initiative, competence and results, and address persistent underperformance through fair and consistent processes. A stronger Eden requires a culture in which responsibility is owned, standards are upheld and progress is measured.



Chairman's Statement



SUSTAINABILITY, GOVERNANCE AND RISK DISCIPLINE

For Eden, sustainability must be practical, measurable and aligned with the realities of our operations. We recognise the environmental implications of conventional generation, the contribution of hydro and solar assets to the energy transition, the importance of animal welfare and responsible tourism, and the social responsibilities that accompany our employment and supply chains.

We will establish and refine annual performance measures in areas such as energy and resource efficiency, safety, employee training, compliance and relevant environmental indicators, setting targets that are meaningful and achievable within our operational and financial capacity.

Our approach is informed by the Group's sustainability governance and reporting processes, including the identification of material matters and climate-related risks. We will continue to strengthen the quality of underlying data and internal accountability rather than make unsupported long-term claims. Responsible growth also means

ensuring that project selection, design and execution take account of environmental, community and regulatory considerations from the outset.

Risk management will remain integral to our growth strategy. In Energy, we monitor plant reliability, fuel

and supply-chain exposure, PPA tenure, regulatory developments and construction and commissioning risk. For Gebeng, land-use approvals, infrastructure timing, market demand and partner selection are critical considerations.

For the Tourism and F&B segments, we focus on visitor and food safety, animal welfare, contract concentration, service standards and business continuity. Across the Group, liquidity, cybersecurity, governance and talent retention demand continued attention.

The Board will maintain oversight through established governance and internal-control processes. We will pursue opportunities assertively, but we will not compromise on transparent decision-making, compliance, sound financing or the protection of shareholder value.



Chairman's Statement

OUTLOOK: A STRONGER EDEN, READY FOR TRANSFORMATION

As we enter the financial year ending 30 June 2027, our priorities are unequivocal. We will defend and improve the earnings capacity of our operating plants; pursue the Libaran PPA extension and aggressively seek additional generation and grid-support opportunities in Sabah; advance suitable energy projects in Peninsular Malaysia; execute the 29.99 MWac Gebeng solar project to its contracted development milestones; and turn our strategic Gebeng landholdings into a credible long-term development platform through active partner engagement.

Alongside these priorities, we will manage the refurbishment of Underwater World Langkawi, build on its specialist husbandry capabilities, and seek more scalable F&B opportunities. Every business will be expected to demonstrate commercial relevance, operational discipline and a clear contribution to the Group's future.

Our financial strength gives us a platform, not a guarantee. New projects require time, capital, approvals and careful execution, while external conditions can change quickly. We will therefore balance ambition with discipline and judge progress by tangible milestones, the quality of earnings, returns on capital and our ability to build durable businesses. Eden's next phase must be characterised not merely by plans, but by delivery.

I believe we have the foundations to become a stronger and more relevant Group. We know our businesses, we understand the assets entrusted to us, and we recognise that change is essential. With focus, accountability and the right partners, we are ready to transform that potential into lasting value.



APPRECIATION

On behalf of the Board, I extend my sincere appreciation to our shareholders for their continued confidence, to our customers, regulators, business partners and other stakeholders for their support, and to my fellow Directors for their guidance.

I also thank our management and employees for their dedication throughout the year. As we embark on this next phase, I ask everyone across Eden to bring the same commitment to improvement, responsibility and performance.

We will remain steadfast in our purpose: to protect the strength of our core businesses while pursuing the next level of growth with urgency, integrity and discipline. A stronger Eden must now become a more ambitious, accountable and consistently performing Eden.

Thank you.

**TAN SRI ABD RAHIM
BIN MOHAMAD**
EXECUTIVE CHAIRMAN

Management Profile



**TAN SRI ABD RAHIM
BIN MOHAMAD**

EXECUTIVE CHAIRMAN

Tan Sri Abd Rahim bin Mohamad ("**Tan Sri**") (Malaysian, aged 77, male) graduated from the University of Malaya with a Bachelor of Arts (Honours) and subsequently obtained an Advanced Diploma in Economics at the University of Manchester and later earned a Master of Business Administration in Finance from the Morehead State University, Kentucky. Tan Sri later attended Wharton's Advance Management Course for Overseas Bankers.

Tan Sri has extensive experience in various government ministries. As an Administrative and Diplomatic Service Officer, Tan Sri had served in various capacities in the Federal Government i.e. Prime Minister's Department, Ministry of Finance, Ministry of Primary Industries and Ministry of Culture, Youth and Sports. Tan Sri left the public sector in 1984 to join Amanah Merchant Bank Berhad. Tan Sri had also served as an Executive Director in Shapadu Group and the Group Managing Director in Maju Holdings Sdn. Bhd. In 1992, Tan Sri set up Zil Enterprise Sdn. Bhd. where he is also the Executive Chairman. Tan Sri was appointed to the Board on 18 October 2002 and is currently the Executive Chairman of the Company.

Tan Sri is the spouse of Puan Sri Fadzilah binti Md Ariff who is the Executive Director, Group Special Projects of the Company and the father to Datin Fara Nadia binti Abd Rahim who is the Group Managing Director of the Company.



**DATIN FARA NADIA
BINTI ABD RAHIM**

GROUP MANAGING DIRECTOR

Datin Fara Nadia binti Abd Rahim ("**Datin Nadia**") (Malaysian, aged 49, female) graduated with a First Class Honours Degree in Electronic Engineering from the King's College of London in 2002 and subsequently completed her Master in Business Administration from the Monash University in Melbourne.

Prior to joining the Company and its subsidiaries ("**the Group**"), Datin Nadia was attached to Time Era Sdn. Bhd., a company involved in manufacturing of electrical and electronic components. Datin Nadia joined the Group as the Manager of Operations in 2002 and held several positions within the Group prior to assuming the post as the General Manager of Group Finance and Business Development until 2012, before pursuing her Master of Business Administration from the Monash University in Melbourne, Australia in 2014. Datin Nadia returned to the Group to assume the role of Group Chief Operating Officer on 5 January 2015 and was subsequently appointed as the Group Managing Director on 8 March 2021.

Datin Nadia is the daughter of Tan Sri Abd Rahim bin Mohamad and Puan Sri Fadzilah binti Md Ariff who are the Executive Chairman and Executive Director, Group Special Projects of the Company respectively.

Management Profile



**PUAN SRI FADZILAH
BINTI MD ARIFF**

EXECUTIVE DIRECTOR,
GROUP SPECIAL PROJECTS

Puan Sri Fadzilah binti Md Ariff ("**Puan Sri**") (Malaysian, aged 73, female) graduated with an Honours Degree in English Literature from the University of Malaya and subsequently completed her Master in Language and Linguistics at the University of York, England. Puan Sri was a lecturer at the University of Technology Malaysia and later at the University of Malaya before joining Zil Enterprise Sdn. Bhd. as the Managing Director in 1992. Puan Sri was appointed to the Board on 18 October 2002 and is currently overseeing special projects within the Group.

Puan Sri is the spouse of Tan Sri Abd Rahim bin Mohamad who is the Executive Chairman of the Company and the mother to Datin Fara Nadia binti Abd Rahim who is the Group Managing Director of the Company.



**DATO' NIK MOHD FUAD
BIN WAN ABDULLAH**

EXECUTIVE DIRECTOR,
GROUP CORPORATE AFFAIRS

Dato' Nik Mohd Fuad bin Wan Abdullah ("**Dato' Nik**") (Malaysian, aged 60, male) graduated with a Bachelor of Commerce from the Australian National University and is a Chartered Accountant of the Malaysian Institute of Accountants and a Certified Practising Accountant ("**CPA**") accredited by CPA Australia.

Dato' Nik joined Zil Enterprise Sdn. Bhd. in 1992 after being with Messrs. Ernst & Young ("**EY**") for four (4) years. During his tenure in EY, Dato' Nik gained valuable experience in risk assurance and assessment, accounting, finance and management, which Dato' Nik has applied in his career of managing power plant businesses. In 2002, Dato' Nik assumed the position of the Company's Director of Finance and subsequently the Executive Director of Energy Sector. Dato' Nik currently holds the position of Executive Director, Group Corporate Affairs since 15 April 2021.

Management Profile



**AUGUSTONE
CHEONG KWOK FAI**

GROUP CHIEF FINANCIAL OFFICER

Mr. Augustone Cheong Kwok Fai (Malaysian, aged 58, male) joined the Company on 21 February 2024 as Director, Corporate Strategy. He subsequently assumed the role of Group Chief Financial Officer on 1 April 2025. Augustone holds a Bachelor of Economics degree majoring in Accountancy from the Monash University, Australia, and is a member of both the Malaysian Institute of Accountants and CPA Australia.

With more than thirty (30) years of work experience, his expertise encompasses amongst others, corporate finance, fundraising, financial analysis and management, as well as corporate planning. Augustone has held senior leadership roles such as serving as the Group Chief Financial Officer at a listed property developer and leading the finance, treasury, corporate finance, and corporate affairs departments in other private and publicly listed companies. Earlier in his career, he had also gained extensive experience in corporate and investment banking while working for several financial institutions.



AZNISYAM BIN TAIB

GROUP FINANCIAL CONTROLLER

En. Aznisyam bin Taib (Malaysian, aged 48, male) is a member of the Malaysian Institute of Accountants. He graduated from Universiti Teknologi MARA with Bachelor (Hons.) in Accountancy.

He began his career with Metas Management and later joined the Company in 2005 as an Accounts Executive in the Energy Sector, where he was subsequently transferred to the Group Finance Division. He has served the Company in various capacities during the last twenty (20) years. He currently holds the position of Group Financial Controller effective from 1 April 2025.



AMIR BIN MAHMOOD

HEAD, INTERNAL AUDIT AND RISK
ASSURANCE DEPARTMENT

En. Amir bin Mahmood (Malaysian, aged 54, male) graduated from Manchester Business School with a Master of Business Administration in 2000. He has extensive experience in general management within the Company and its subsidiaries. He was subsequently posted to the Food and Beverage Sector to head a business unit and was later attached to the Manufacturing Sector before assuming his current role as Head of the Internal Audit and Risk Assurance Department of the Company on 1 January 2019.

In his current role, he is involved in the Group's internal audit, enterprise risk management, business continuity and risk assurance activities. His responsibilities include coordinating the Group's risk-based internal audit programme, monitoring audit findings and implementation of agreed actions, maintaining risk-management processes, and coordinating with Management, the Audit and Risk Committee and outsourced internal auditors on audit planning, reporting and follow-up activities. His responsibilities also include supporting the Group's sustainability-reporting control environment and monitoring information-gathering arrangements relating to IFRS S1 and IFRS S2 reporting.

Management Profile



**RAJA KHAIRELAZLI
BIN RAJA AZMAN**

HEAD, INFORMATION TECHNOLOGY

En. Raja Khairrelazli Bin Raja Azman (Malaysian, aged 51, male), joined the Company on 17 May 2022 and has held various leadership responsibilities within the Group. Effective 25 March 2026, he was appointed as Head of Information Technology, where he is responsible for the Group's IT strategy, infrastructure, cybersecurity, digitalisation, business applications and technology governance.

He has over 25 years of professional and management experience across diverse industries, including banking shared services, property, tourism, and food and beverage. In his current role, he works closely with business units to align technology initiatives with business requirements, enhance operational efficiency, strengthen business continuity, and improve service delivery.

He holds a Bachelor of Business Administration (Hons) in Human Resource Management from Universiti Teknologi MARA (UiTM). His broad management experience and cross-functional background support his role in advancing the Group's digitalisation and building a secure, efficient and technology-enabled operating environment.

Note:

1. Other than traffic offences, if any, none of the Management have any convictions for offences within the past five (5) years and any public sanction or penalty imposed by any relevant regulatory bodies for the financial year ended 30 June 2026.
2. None of the Management have any conflict of interest with the Company or its subsidiaries.
3. Other than above disclosure, none of the management have family relationship with any director and/or major shareholder of the Company.
4. None of the Management have any directorship in public companies and listed issuers.



NURUL SYAZANA PUPONG

MANAGER, STRATAVEST
SDN. BHD.

Puan Nurul Syazana Pupong (Malaysian, aged 39, female) holds a Bachelor's Degree in Mechanical Engineering from Universiti Malaysia Sabah and a Diploma in Mechatronic Engineering from Politeknik Kota Kinabalu. She began her career in 2007 with Serve Vest Power Sdn. Bhd. and joined Stratavest Sdn. Bhd. in September 2014 as a Mechanical Engineer at Libaran Power Station, rising to Manager on 1 May 2020.

With over ten (10) years' experience in the energy sector, she specialises in power plant operations, project execution, and regulatory compliance. She played a key role in renewing the Power Purchase Agreement ("PPA") with Sabah Electricity Sdn. Bhd. in 2021 and 2025, and in recommissioning Diesel Engine 1, idle since 2013. Her notable projects include the MAN diesel engine overhaul, PPA renewals, and business development initiatives in Sabah. She is recognised for her results-driven leadership and commitment to operational excellence and sustainable energy growth.



**NIK HASRULWADI
BIN NIK LAH**

SENIOR PLANT MANAGER,
MUSTEQ HYDRO SDN. BHD.

En. Nik Hasrulwadi bin Nik Lah (Malaysian, aged 48, male) holds a Bachelor's Degree in Mechanical Engineering from Universiti Sains Malaysia. He began his career in 2002 with MMI Industries (M) Sdn. Bhd. and subsequently served with Hydro Aluminium Malaysia, Asiaflex Products (Technip), and UACJ Foil (M) Sdn. Bhd., gaining extensive experience in maintenance engineering, project management, and asset integrity within the industrial and energy sectors.

He joined Musteq Hydro Sdn. Bhd. on 16 May 2018 as the Senior Plant Manager, overseeing the operation and maintenance of the hydroelectric power plant. With over two decades of technical and managerial experience, he leads initiatives to enhance plant performance, ensure compliance with Suruhanjaya Tenaga and Tenaga Nasional Berhad standards, and uphold safety, reliability, and environmental excellence. His leadership emphasises continuous improvement, workforce development, and sustainable operational efficiency across all plant activities.

Management Discussion and Analysis

INTRODUCTION

The principal activities of Eden Inc. Berhad (“Eden” or “the Company”) are investment holding and the provision of management services. The Company is listed on the Main Market of Bursa Malaysia Securities Berhad (“Bursa”) under the Utilities sector and Renewable Energy Electricity subsector.

Eden and its group of companies (collectively, “the Group”) operate two principal segments, namely (i) Energy and (ii) Food and Beverage (“F&B”) and Tourism. All of the Group’s present operations are located within Malaysia.

The Energy segment operates power plants as an independent power producer (“IPP”) in Kelantan (“**Sungai Kenerong Plant**”) and Sandakan, Sabah (“**Libaran Plant**”). The Sungai Kenerong Plant is a 20-megawatt (“MW”) run-of-the-river hydroelectric power plant and supplies electricity exclusively to Tenaga Nasional Berhad (“TNB”). The Libaran Plant, a thermal power facility, is operating with an expanded capacity of 45 MW following a 15 MW increase under the second extension of its power purchase agreement (“PPA”), executed on 27 February 2025 with Sabah Electricity Sdn. Bhd. (“**SESB**”). The first two generating units of 15 MW each began commercial operations on 28 February 2025, while the third unit of 15 MW commenced operations on 28 March 2025.

In addition to its existing generation assets, the Group is expanding its renewable energy portfolio through the development of a new large-scale solar photovoltaic project under the Large Scale Solar 5 (“LSS5”) programme.

SUNGAI KENERONG	LIBARAN PLANT	DCSO LSS5
20 MW HYDRO	45 MW THERMAL	29.99 MWac SOLAR
OPERATING	OPERATING	UNDER DEVELOPMENT
Kelantan	Sandakan, Sabah	Gebeng, Pahang

The F&B and Tourism segment encompasses catering and restaurant operations, as well as the management of an aquarium, commercial retail spaces, and related activities. These operations are primarily concentrated in the northern and central regions of Peninsular Malaysia. Operating as Underwater World Langkawi (“UWL”), the aquarium is one of the island’s top tourist attractions and a recognised “must-visit” destination. It features extensive exhibition spaces featuring sub-temperate and tropical marine wildlife, complemented by commercial retail outlets. The aquarium has also strengthened its role in research and development, particularly in penguin husbandry, earning recognition as a regional leader in this field.

OBJECTIVES AND STRATEGIES

The Group segregates its operations into businesses that will provide short- to medium-term earnings and those that will provide long-term earnings. The strategies of the Group are aligned with five (5) pillars aimed at enhancing shareholder value:



Management Discussion and Analysis

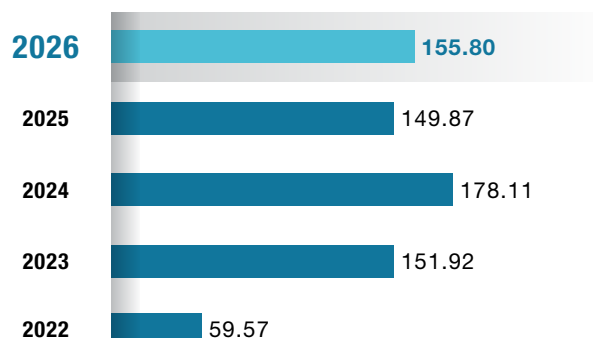
FINANCIAL PERFORMANCE FOR FINANCIAL YEAR ENDED 30 JUNE 2026 ("FYE 2026")

5-YEAR FINANCIAL SUMMARY

		2022	2023	2024	2025	2026
Revenue	(RM'mil)	59.57	151.92	178.11	149.87	155.80
Profit before tax	(RM'mil)	6.91	40.93	91.05	27.60	32.35
Profit after tax	(RM'mil)	0.93	23.88	76.33	22.12	28.15
Shareholders' funds	(RM'mil)	232.27	256.14	339.02	361.10	389.27
Net assets per share	(RM)	0.50	0.55	0.67	0.71	0.77

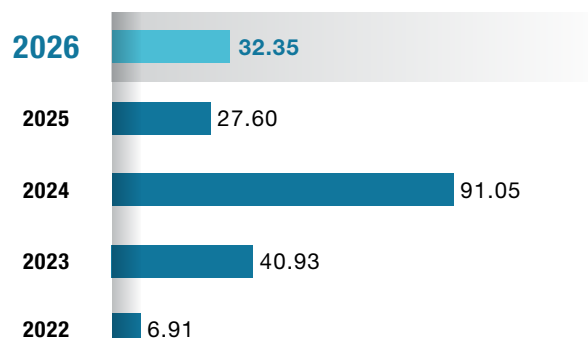
REVENUE (RM'MILLION)

155.80



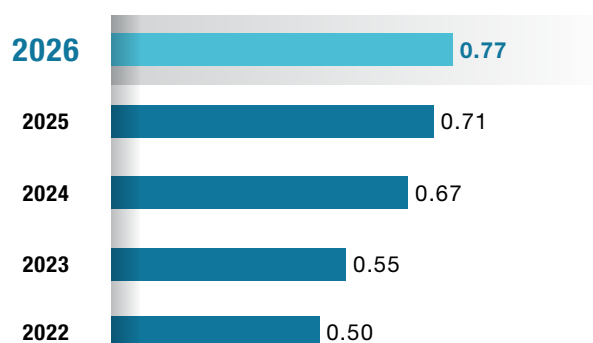
PROFIT BEFORE TAX (RM'MILLION)

32.35



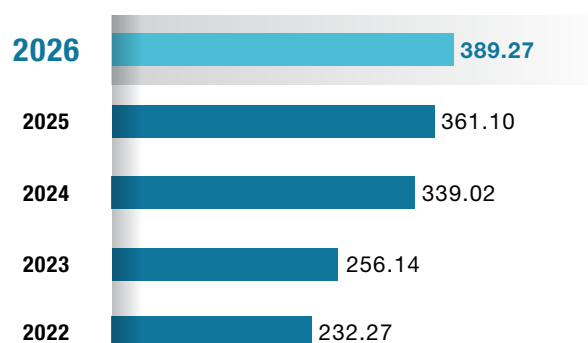
NET ASSETS PER SHARE (RM)

0.77



SHAREHOLDERS' FUNDS (RM'MILLION)

389.27



GROUP REVENUE

RM155.80 MILLION

(FYE 2025: RM149.87 million)

GROUP PROFIT BEFORE TAX

RM32.35 MILLION

(FYE 2025: RM27.60 million)

For the financial year ended 30 June 2026 ("FYE 2026"), the Group recorded revenue of RM155.80 million and profit before tax ("PBT") of RM32.35 million, compared to RM149.87 million and RM27.60 million respectively in the preceding financial year ended 30 June 2025 ("FYE 2025").

Management Discussion and Analysis

The increase in Group revenue was principally supported by higher revenue from the Energy segment. Group PBT increased to RM32.35 million from RM27.60 million, mainly supported by higher other income recognised during the year, which more than offset the lower PBT contributions from the Energy and F&B and Tourism segments.

SEGMENTAL FINANCIAL PERFORMANCE

	FINANCIAL YEAR ENDED			
	30 JUNE 2026	30 JUNE 2025	CHANGES	
	RM'000	RM'000	RM'000	%
REVENUE				
Energy	124,694	118,213	6,481	5
F&B and Tourism	32,753	33,300	(547)	(2)
Investment	9,220	1,500	7,720	515
Elimination	(10,864)	(3,144)	(7,720)	(246)
Group	155,803	149,869	5,934	4
PROFIT/(LOSS) BEFORE TAX				
Energy	22,539	23,697	(1,158)	(5)
F&B and Tourism	*7,294	10,015	(2,721)	(27)
Investment	11,243	(1,668)	12,911	774
Elimination	(8,723)	(4,446)	(4,277)	(96)
Group	32,353	27,598	4,755	17
Tax	(4,200)	(5,478)	1,278	23
PROFIT/(LOSS) AFTER TAX	28,153	22,120	6,033	27

*Note: F&B and Tourism segment PBT is presented after elimination of intra-segment dividend income between companies within the same segment.

ENERGY

REVENUE

RM124.69 MILLION

(FYE 2025: RM118.21 million)

PROFIT BEFORE TAX

RM22.54 MILLION

(FYE 2025: RM23.70 million)

The Energy segment recorded revenue of RM124.69 million and PBT of RM22.54 million compared to RM118.21 million and RM23.70 million respectively in FYE 2025.

The increase in revenue was principally attributable to the full-year availability of 45 MW capacity at the Libaran Plant and higher energy dispatch.

While operational performance improved, PBT was lower than in the preceding financial year after taking into account an impairment loss on other receivables recognised during the financial year.

Management Discussion and Analysis

FOOD AND BEVERAGE (“F&B”) AND TOURISM

REVENUE

RM32.75 MILLION

(FYE 2025: RM33.30 million)

PROFIT BEFORE TAX

RM7.29 MILLION

(FYE 2025: RM10.02 million)

Revenue for the F&B and Tourism segment remained broadly stable at RM32.75 million compared to RM33.30 million in FYE 2025, underpinned by F&B sales and operations at UWL during the year.

The segment recorded PBT of RM7.29 million compared to RM10.02 million in FYE 2025, with the variance primarily attributable to the absence of non-recurring other income recognised in the preceding financial year and lower rental income from tourism operations arising from temporary closure of certain areas to facilitate UWL's redevelopment during the year.

SEGMENTAL REVIEW

ENERGY

The Energy segment operates two (2) power plants comprising the Sungai Kenerong Plant, a 20 MW hydroelectric power plant located in Kelantan, and the Libaran Plant, a 45 MW power plant located in Sandakan, Sabah. The Sungai Kenerong Plant is operated by Musteq Hydro Sdn. Bhd. (“MHSB”) while the Libaran Plant is operated by Stratavest Sdn. Bhd. (“STV”).

In addition to these operating assets, the segment is progressing the development of its Large Scale Solar 5 (“LSS5”) solar power generation project as part of its strategy to expand its renewable energy portfolio and establish additional sources of long-term recurring earnings.

Sungai Kenerong Plant

The Sungai Kenerong Plant is a run-of-the-river hydroelectric power plant with two main tributaries for its power generation. It commenced operations in 2000 under a 30-year PPA with TNB.

During FYE 2026, the plant continued to focus on operational reliability, preventive maintenance and upgrading of the plant's systems and equipment. In the second half of the financial year, hydro generation was moderated by scheduled maintenance works and seasonal water flow conditions.

The plant remains an important recurring earnings contributor to the Group's Energy segment.

Libaran Plant

The Libaran Plant operates under the second extension of its PPA signed on 27 February 2025 with SESB. The extension is for a period of two (2) years, with an enhanced capacity of 45 MW, representing an increase of 15 MW. Two generating units of 15 MW each commenced operations on 28 February 2025, followed by a third 15 MW unit on 28 March 2025. With three units now operational, STV has significantly expanded its capacity and strengthened its earnings potential.

FYE 2026 was the first full financial year to benefit from the expanded 45 MW capacity, supported by improved operational cost efficiencies. Revenue was also boosted by higher energy despatch from the Libaran Plant following its prioritisation by the relevant authorities during the fourth quarter of FYE 2026.

The Group is pursuing a further extension of the PPA (“Libaran PPA Extension”) for a period of at least three (3) years beyond the current term. The Libaran PPA Extension, once implemented, is expected to reinforce the plant's continued earnings contribution to the Group.

Management Discussion and Analysis

LSS5 Solar Project

As part of its strategy to expand its renewable energy portfolio, the Group, through DC Solar One Sdn. Bhd., is developing a 29.99 MWac large-scale solar photovoltaic project in Gebeng, Pahang under the LSS5 programme.

The project achieved financial close in April 2026 and commenced construction during the fourth quarter of FYE 2026, with commercial operations expected by the first quarter of the financial year ending 30 June 2028, providing an additional earnings stream for the Group and further strengthening its renewable energy portfolio.

The LSS5 project represents an important step in the Group's strategy of expanding beyond its existing hydroelectric and thermal generation assets and increasing its participation in renewable energy projects.

F&B AND TOURISM

The operations of the F&B and Tourism segment are located in the Klang Valley and Langkawi. The F&B segment is operated by Eden Catering Sdn. Bhd., which provides catering services for governmental, industrial, corporate and private customers, as well as operating food and beverage outlets under concession agreements with Bank Negara Malaysia ("BNM") and Institut Kanser Negara ("IKN").

Underwater World Langkawi Sdn. Bhd., together with Infra Nova Sdn. Bhd., operates Underwater World Langkawi, which comprises an aquarium together with commercial retail spaces in Langkawi.

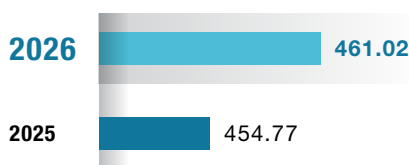
For FYE 2026, the F&B and Tourism segment recorded broadly stable revenue of RM32.75 million compared with RM33.30 million in FYE 2025, supported by F&B sales and contributions from UWL during the year. PBT declined to RM7.29 million from RM10.02 million in FYE 2025, mainly due to the absence of non-recurring other income recognised in FYE 2025 and lower rental income to facilitate UWL's redevelopment.

FINANCIAL POSITION

BALANCE SHEET

TOTAL ASSETS (RM'MILLION)

461.02



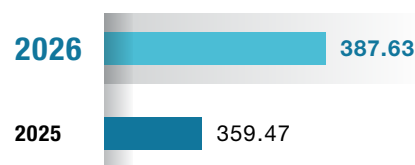
TOTAL LIABILITIES (RM'MILLION)

73.40



TOTAL EQUITY (RM'MILLION)

387.63



The Group's financial position remained strong in FYE 2026, with total assets increasing to RM461.02 million as at 30 June 2026, from RM454.77 million as at 30 June 2025. This reflected the Group's positive financial performance and higher carrying value of investment properties during the year.

The Group's total equity increased to RM387.63 million from RM359.47 million in the preceding financial year, principally reflecting profits generated during FYE 2026. Equity attributable to shareholders of the Company rose to RM389.27 million from RM361.10 million in FYE 2025. Meanwhile, the Group's total liabilities declined to RM73.40 million as at 30 June 2026 compared to RM95.30 million in the previous year. Together, the larger equity base and lower liabilities strengthen the Group's capacity to withstand uncertainty and exploit growth opportunities, subject to prudent capital allocation.

Management Discussion and Analysis

CURRENT ASSETS AND CURRENT LIABILITIES

	FYE 2026 RM'000	FYE 2025 RM'000
Current Assets	90,415	84,536
Current Liabilities	50,953	62,303
Current Ratio (times)	1.77	1.36

As at 30 June 2026, the Group's recorded current assets increased to RM90.42 million compared with RM84.54 million as at 30 June 2025, while current liabilities decreased to RM50.95 million from RM62.30 million. Consequently, the Group's current ratio improved to 1.77 times from 1.36 times, reflecting a stronger short-term liquidity position. The Group maintained adequate liquidity to meet its short-term obligations, supported by available funding arrangements to mitigate potential liquidity risks.

CAPITAL MANAGEMENT

The Group's capital management is aimed at maintaining a strong financial position and healthy capital ratios to support business sustainability and maximise shareholder value. In managing its capital structure, the Group considers prevailing economic conditions and retains flexibility to respond through measures such as declaring or revising dividends, returning capital to shareholders, issuing new shares, or undertaking asset disposals to reduce debt where necessary.

The Group monitors capital based on its gearing ratio. This ratio is calculated as net debt divided by total equity as shown in the statement of financial position. Net debt is calculated as total borrowings less deposits, cash and bank balances. Borrowings are incurred by the Company and its operating subsidiaries.

The Group's net cash position rose to RM44.75 million as at 30 June 2026, in comparison to net cash of RM34.66 million the year before. Total borrowings decreased to RM1.84 million from RM4.50 million, resulting in a low gross gearing ratio (calculated as total borrowings divided by total equity) of 0.005 times. As the Group was in a net cash position, the net gearing ratio was not applicable.

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Total loans and borrowings	1,837	4,500	1,002	-
Net debt	(44,748)	(34,660)	(30,156)	(31,423)
Total equity	387,625	359,468	350,131	337,444
Gross gearing ratio	0.005	0.013	0.003	N/A
Gearing ratio	N/A	N/A	N/A	N/A

Management Discussion and Analysis

RISK MANAGEMENT

The management of risks for the Group is important to ensure long-term sustainable growth for the Group that would create value for its shareholders. Risk management activities are carried out through risk review analysis, internal control systems and adherence to the Group's risk management policies as elaborated in the Annual Report's Statement on Risk Management and Internal Control. The key risk areas of the Group are highlighted below.

FINANCIAL RISK MANAGEMENT

The Group is exposed to various financial risks arising from its operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk, and interest rate risk, which are discussed further in the Audited Financial Statements for FYE 2026 in Note 39(c).

Credit Risk

The Group has adopted a policy of only trading with recognised and creditworthy customers. It is the Group's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis to manage the Group's exposure to credit losses.

Liquidity Risk

The Group maintains sufficient liquid financial assets and reserves, together with project financing facilities, to meet its project and operational funding requirements. The stronger net cash position and improved current ratio provide a buffer against short term funding pressures. As the Group's development projects progresses, management will continue to assess the timing of commitments against available cash and financing, preserving flexibility for core operations and unforeseen requirements.

Interest Rate Risk

The Group faces interest rate risk arising from variable interest rate loans and borrowings. The Group monitors this exposure and will consider fixed rate financing, where appropriate and viable, balancing funding cost, flexibility and repayment requirements.

OPERATING RISK MANAGEMENT

Concession or Major Contracts / Single Buyer Risks

The Group's core Energy segment is reliant to a significant extent on concession agreements. Cancellation, termination, expiration or renegotiation of key contracts could have adverse financial effects on the Group. However, such risks are mitigated by the Group's long track record of successfully fulfilling its obligations under such agreements, which not only reinforces its reputation but also positions it favourably to secure new contracts in the future.

Economic Volatility and Market Demand

The Group's F&B and Tourism segment is exposed to economic volatility, seasonality, competition and changes in consumer preferences, which may affect travel demand, visitor numbers and spending patterns. The Group is therefore seeking to diversify its F&B offerings and broaden its customer base in response to evolving market trends. For tourism operations, the planned redevelopment of the aquarium and commercial spaces in Langkawi is intended to enhance the visitor experience and strengthen the complex's appeal. Upon completion, rental income from the redeveloped commercial spaces is expected to complement aquarium revenue and help cushion seasonal fluctuations in visitor numbers.

Geopolitical and Fuel Price Risk

The operating performance of the Libaran Plant may be affected by geopolitical developments, particularly in the Middle East, which may result in volatility in global fuel prices and changes in prevailing energy despatch priorities.

The Group continues to monitor geopolitical developments, fuel price movements and prevailing despatch patterns, and will take appropriate measures to optimise the operations of the Libaran Plant and mitigate potential operational and financial impacts.

Management Discussion and Analysis

Plant Reliability and Seasonality

The Group continues to focus on routine and preventive maintenance, with equipment upgrades where required, to support operational reliability across its power plants. While seasonal rainfall and river flows may affect electricity output at Sungai Kenerong, these maintenance measures help minimise avoidable downtime and enable the plant to make effective use of available water flows.

Project Development and Execution Risk

The Group is undertaking several development and redevelopment initiatives, including the construction of its large-scale solar project in Gebeng, Kuantan and the redevelopment of UWL.

These projects are exposed to risks associated with regulatory approvals, construction delays, cost escalation, contractor performance, availability of funding and achievement of targeted completion or commercial operation dates.

Management closely monitors project progress, costs and funding requirements and works with the relevant contractors, consultants, financiers and authorities to manage these risks.

Future Land Development Risk

The Group's Gebeng landholdings offer scope for long-term value creation, subject to market demand, land-use feasibility, infrastructure readiness, approvals and suitable partnership and funding arrangements. These factors may affect development timing and returns. Management intends to assess opportunities in phases, considering partner capability, project viability and risk allocation before determining investment structure and committing capital.

Health, Safety and Security Risk

The Group recognises the importance of maintaining a safe and secure environment for employees, contractors and visitors across its power generation, F&B and tourism operations. Health and safety considerations also form part of the continued operations of its energy generation businesses including the planning and implementation of the LSS5 solar project and other core activities such as the existing UWL operations and redevelopment.

The Group continues to review its standard operating procedures and safety measures to support compliance with applicable requirements and the needs of its businesses. Ongoing maintenance and equipment upgrades contribute to safe and reliable operations, while attention to workplace and visitor safety supports business continuity.

OUTLOOK

In FYE 2026, the Group delivered another year of positive performance, enabled by steady contributions from its core business segments. Going forward, the Group remains focused on sustaining profitability in the financial year ending 30 June 2027 ("FYE 2027").

The Energy segment is expected to remain the Group's primary earnings contributor, underpinned by stable operations at the Libaran Plant upon extension of its PPA and continued contributions from the Sungai Kenerong Plant. The Group will continue to monitor geopolitical developments in the Middle East, including their potential impact on fuel prices, while taking appropriate measures to optimise operations at both plants.

At the same time, the Group's inaugural large-scale solar plant in Gebeng, Kuantan achieved financial close in April 2026 and commenced construction during the fourth quarter of FYE 2026. Once operational, the project is expected to broaden the Group's earnings base and expand its renewable energy capacity.

The F&B and Tourism segment continues to be supported by resilient catering operations at IKN and BNM, alongside visitor-driven activities at UWL. The redevelopment of UWL is expected to temporarily impact near-term earnings from the tourism operations, whilst positioning the Group for stronger long-term prospects upon completion. Meanwhile, measures announced under Budget 2027 to support tourism, including the extension of the Visit Malaysia campaign into 2027 and initiatives for Langkawi, provide further support for the Group's tourism business.

The Board has not recommended any dividend for FYE 2026. Future dividend decisions will take into account the Group's financial position, strategic priorities, capital expenditure and operational requirements.

Sustainability Statement

**Sustainable Growth,
Through Conscious Practice**

Sustainability Statement



DEFINITIONS AND ABBREVIATIONS

Except when the context otherwise requires, the following definitions and abbreviations shall apply throughout this report:

ABAC	Anti-Bribery and Corruption	HACCP	Hazard Analysis and Critical Control Points
AI	Artificial Intelligence	HVAC	Heating, Ventilation, and Air Conditioning
AkuaTAR	Akuarium Tunku Abdul Rahman	IFRS	International Financial Reporting Standards
ARC	Audit and Risk Committee	IPCC	Intergovernmental Panel on Climate Change
BCP	Business Continuity Plan	ISSB	International Sustainability Standards Board
BESS	Battery Energy Storage Systems	IT	Information Technology
BOD	Board of Directors	LACC	Langkawi Autism Care Centre
CCUS	Carbon Capture, Utilisation and Storage	MACC	Malaysian Anti-Corruption Commission
DOE	Department of Environment	MFO	Medium Fuel Oil
ECoS	Energy Commission of Sabah	ML	Megalitres
Eden or the Group	Eden and its subsidiary companies	MMLR	Main Market Listing Requirements
EPA	Environmental Protection Agency	MWh	Megawatt hour
ERM	Enterprise Risk Management	NETR	National Energy Transition Roadmap
ERP	Emergency Response Plan	NGFS	Network for Greening the Financial System
ERT	Emergency Response Team	NSRF	National Sustainability Reporting Framework
ESG	Environmental, Social and Governance	OSH	Occupational Safety and Health
F&B	Food & Beverage	PPA	Power Purchase Agreement
FRI	Fisheries Research Institute	PPE	Personal Protective Equipment
FY	Financial Year	SCWG	Sustainability Committee Working Group
FYE	Financial Year Ended	SEAZA	Southeast Asian Zoos and Aquariums Association
GEF	Grid Emission Factor	SSP	Shared Socioeconomic Pathway
GHG	Greenhouse Gas	STEM	Science, Technology, Engineering and Mathematics
		tCO₂e	Tonnes of CO ₂ e

Sustainability Statement

EXECUTIVE SUMMARY

SUSTAINABILITY PERFORMANCE AND OUTLOOK – FYE 30 JUNE 2026

Eden Inc. Berhad (“Eden” or the “Group”) continued to advance its sustainability agenda during FYE 2026, focusing on responsible business practices, environmental management, employee development, community engagement and operational resilience. The Report covers eight entities within the Group’s reporting scope, with selected climate-related disclosures focusing on its Energy Sector operations.

GOVERNANCE AND SUSTAINABILITY MANAGEMENT

The Board of Directors, supported by the Audit and Risk Committee, Management and Sustainability Committee Working Group, oversees the Group’s sustainability matters. During FYE 2026, the Group maintained its focus on ethical business practices, stakeholder engagement and risk management, while identifying opportunities to strengthen formal corruption-risk assessments, sustainability data management and climate-related governance.

ECONOMIC AND COMMUNITY CONTRIBUTIONS

Local suppliers accounted for 99.04% of Group procurement expenditure in FYE 2026. Community investment increased by 24.3% to RM41,315, while the number of reported beneficiaries decreased from 5,715 to 2,116. These indicators reflect the Group’s community expenditure and reported reach, rather than independently measured social outcomes.

ENVIRONMENTAL PERFORMANCE

Environmental performance presented mixed trends. Electricity consumption increased marginally from 3,013 MWh to 3,028 MWh, while water consumption declined from 84 ML to 53 ML. Total waste generated increased from 42.60 to 54.29 metric tonnes. Scope 1 and selected Scope 3 emissions increased, whereas Scope 2 emissions decreased slightly compared with FYE 2025. The Group continues to pursue improvements in resource efficiency, emissions management and waste reduction.

SOCIAL RESPONSIBILITY AND WORKFORCE DEVELOPMENT

Female representation on the Board increased to 41%, compared with 29% in FYE 2025 on a Group wide basis. At Eden Inc Berhad female representation on the Board remained at 29% in FYE 2026, the same as in FYE 2025. Employee development remained a priority, with 2,594.5 training hours recorded during the year. The number of employees trained on occupational health and safety standards increased from 111 to 128, while no work-related fatalities were reported.

CLIMATE RESILIENCE AND FUTURE PRIORITIES

The Group undertook a preliminary qualitative assessment of climate-related physical and transition risks for Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd., with reference to selected IFRS S2 disclosure requirements. Climate-related risk assessment methodologies and their formal integration into enterprise risk management remain under development. The Group also continued its business continuity planning and biodiversity conservation activities.

OVERALL OUTLOOK

FYE 2026 reflected progress in selected sustainability indicators alongside areas requiring continued improvement. Looking ahead, the Group intends to strengthen sustainability governance, climate-risk management, operational resilience, environmental efficiency and the quality of its sustainability data and disclosures. The Report has not been subjected to external assurance.

Sustainability Statement

1. APPROACH

The Sustainability Report was developed through the following processes: -

- a. Engagement with key personnel from the holding company and the Group's most active subsidiaries to review and update material sustainability matters through discussions and survey sessions.
- b. Interviews with relevant key personnel to obtain further insights into the Group's sustainability initiatives, practices and performance.
- c. Collection and review of relevant information and supporting documentation relating to sustainability initiatives implemented during the reporting period.



2. APPROACH TO SUSTAINABILITY

The Group is guided by five core values that shape decision-making and business conduct:-



EXCELLENCE

To pursue higher goals.



INTEGRITY & PROFESSIONALISM

To be honest and accountable.



COMMITMENT

To work with passion, commitment and enthusiasm.



CREATIVITY

To tap the latent creative power within individuals.



CORPORATE SOCIAL RESPONSIBILITY

To be able to give back to society.

Building on these values, Eden advances three interlinked pillars of sustainability:-

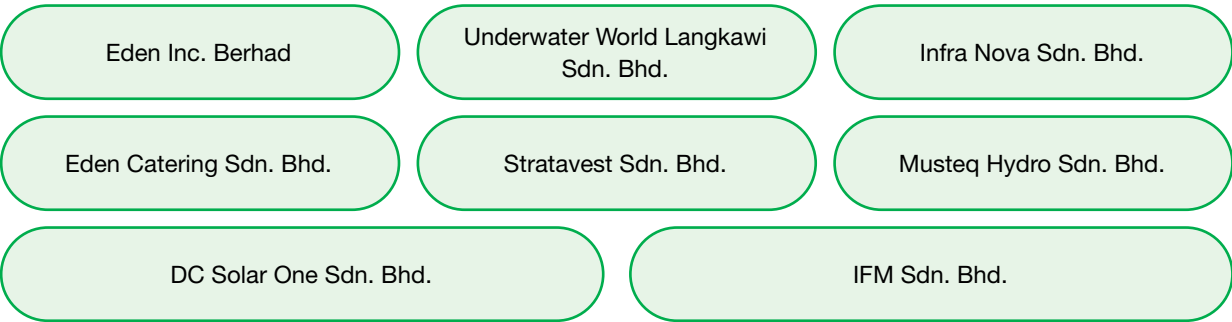
- **Environmental sustainability:** Preserving natural resources and ecosystems for future generations through biodiversity protection, energy conservation, emissions reduction, and pollution mitigation.
- **Economic sustainability:** Ensuring long-term growth and equitable development by practicing responsible resource management, advancing sustainable economic activities, and supporting fair trade.
- **Social sustainability:** Fostering a fair and inclusive society by promoting community development, equality, and social justice, while ensuring that all individuals have access to fundamental necessities such as food, shelter, and education.

Sustainability Statement

3. REPORTING SCOPE & BOUNDARY

This Report covers the sustainability matters of Eden for the reporting period from 1 July 2025 to 30 June 2026, unless otherwise stated.

The Report includes the Group’s most active subsidiaries across its energy, F&B and tourism operations. Unless otherwise stated, the entities within the reporting scope are:-



Where practicable, the Group provides rolling performance data covering three financial years (“FYs”) and continues to enhance data-collection processes to enable more comprehensive reporting in future cycles.

The Group has also voluntarily included selected climate-related disclosures for FYE 2026 with reference to selected requirements of International Financial Reporting Standards (“IFRS”) S2. These voluntary climate-related disclosures currently focus on the Group’s Energy Sector operations, comprising Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd.. The climate-related reporting boundary is therefore narrower than the overall Sustainability Report boundary.

The Group intends to progressively enhance its climate-related disclosures as its climate governance, assessment methodologies, data availability and internal capabilities continue to develop.

4. REPORTING GUIDELINES AND FRAMEWORK

This Report has been prepared with reference to recognised local and international sustainability reporting frameworks and guidelines to support transparent, relevant, and decision-useful sustainability disclosures. The reporting requirements and reference frameworks used in this Report are set out below:-

Framework	Basis of Application
 Applicable Bursa Malaysia Securities Berhad Main Market Listing Requirements, including the relevant PN9A saving and transitional provisions.	Applied to meet the mandatory sustainability reporting requirements applicable to the Group for FYE 2026
 IFRS S2 – Climate-related Disclosures	Basis for the Sustainability Statement requirements applicable to FYE 2026. Legacy indicators C1–C11 are retained separately for continuity and materiality

These reporting frameworks provide the basis for the Group’s sustainability disclosures and support the presentation of balanced, relevant, and comparable information on material ESG matters.

Sustainability Statement

Section	Basis	Entities / boundary	Status
Governance, Economic, Environment, Social and Performance Data Table	Applicable Bursa Main Market Listing Requirements and PN9A transitional provisions. Legacy indicators C1–C11 retained as reporting references.	Defined Group reporting scope of eight entities, with indicator-specific boundaries explained.	Mandatory Sustainability Statement requirements; additional metrics retained for continuity and materiality.
Climate-Related Disclosures: Governance, Strategy and Risk Management	Prepared with reference to selected IFRS S2 disclosure requirements.	Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd.	Voluntary climate disclosures; no assertion of full IFRS S1/S2 compliance.
Climate-Related Disclosures: GHG Emissions Metrics	Same emissions inventory presented under the legacy C11 classifications in the Performance Data Table.	Defined Group emissions boundary; Scope 3 covers Category 6—Business Travel and Category 7—Employee Commuting only.	Same emissions figures as the Performance Data Table; selected climate disclosures.

The IFRS S2 Index cross-references selected requirements only and is not an assertion of compliance with IFRS S2. Emissions data in Metrics and Targets are Group-wide and are the same figures reported as Bursa indicator C11.

For FYE 2026, the Group presents voluntary climate-related disclosures prepared with reference to selected IFRS S2 requirements. These disclosures are not presented as an assertion of formal adoption of, or full compliance with, IFRS S1 or IFRS S2.

5. ASSURANCE

This Report has not been subjected to an assurance process.

The Group will continue to evaluate the adoption of an independent assurance process in future reporting cycles to enhance the credibility and reliability of its sustainability disclosures.

6. STAKEHOLDER ENGAGEMENT

The Group recognises that effective stakeholder engagement is essential for building trust and supporting long-term sustainable value creation. Through ongoing engagement with key stakeholder groups, the Group integrates ESG considerations into its business strategy, strengthens risk management, and enhances decision-making.

The Group engages with a broad range of stakeholders, including local communities, customers, employees, suppliers, regulators and investors. These stakeholders provide valuable perspectives that support the identification of emerging risks and opportunities, as well as the continuous improvement of the Group's ESG practices.

The Board and Management maintain regular engagement with stakeholders to ensure that relevant developments are communicated in a timely manner and that stakeholder feedback is considered in the Group's sustainability priorities.

Sustainability Statement

To structure stakeholder engagement, the Group adopts the following approach:-

- **Identification** – Mapping of internal stakeholders (Board, management and employees) and external stakeholders (customers, suppliers, local communities, regulators and investors).
- **Analysis** – Assessment of stakeholders based on their level of influence, legitimacy and urgency in relation to the Group's operations.
- **Understanding Expectations** – Engagement through dialogues and surveys to capture stakeholder concerns, expectations and sustainability priorities.
- **Prioritisation** – Classification of stakeholders based on their level of influence and interest to determine the appropriate frequency and depth of engagement. This prioritisation is reviewed periodically.

The Group maintains ongoing communication with key stakeholder groups as summarised below:-

Stakeholders	Frequency	Objectives	Methods of Engagement
Government / Regulators	On-going	<ul style="list-style-type: none"> • Compliance with applicable laws and regulations 	<ul style="list-style-type: none"> • Meetings, discussion • Seminars and functions
Shareholders / Investors	Yearly	<ul style="list-style-type: none"> • Improve shareholders' values • Sustainability status • Strong corporate governance • Increased transparency 	<ul style="list-style-type: none"> • Annual general meeting • Corporate announcements • Press releases
Industry leaders and professionals	On-going	<ul style="list-style-type: none"> • Identify potential opportunities within the businesses/ sectors & improve business operations 	<ul style="list-style-type: none"> • Meetings and discussion • Seminars and conferences
Customers	On-going	<ul style="list-style-type: none"> • Customer satisfaction • Reduce downtime • Create fair trade 	<ul style="list-style-type: none"> • Meetings and discussions • Promotional events
Employees	On-going	<ul style="list-style-type: none"> • Employees' development progress • Career progression • Commensurate remuneration • Job satisfaction • Succession planning • Equal employment opportunities • Talent Management 	<ul style="list-style-type: none"> • Townhall meetings/ discussions • Yearly performance appraisals • "Team Meet" and birthday celebrations • Regular pickleball sessions • Hiking and other outdoor activities
Suppliers/ Bankers	On-going	<ul style="list-style-type: none"> • Credit worthiness • Timely repayment of principal and interest 	<ul style="list-style-type: none"> • Meetings and discussions • Site visits
Communities	On-going	<ul style="list-style-type: none"> • Understanding of local requirements • Creating employment • Strengthen Corporate & Social Responsibility 	<ul style="list-style-type: none"> • Community events and engagements whether formal or informal

Eden recognises that stakeholder expectations and levels of influence may evolve over time. The Group will continue to review and refine its engagement approach to ensure it remains relevant and aligned with its sustainability objectives. By integrating stakeholder feedback into decision-making processes, the Group aims to strengthen trust, manage ESG-related risks and support long-term value creation.

Sustainability Statement

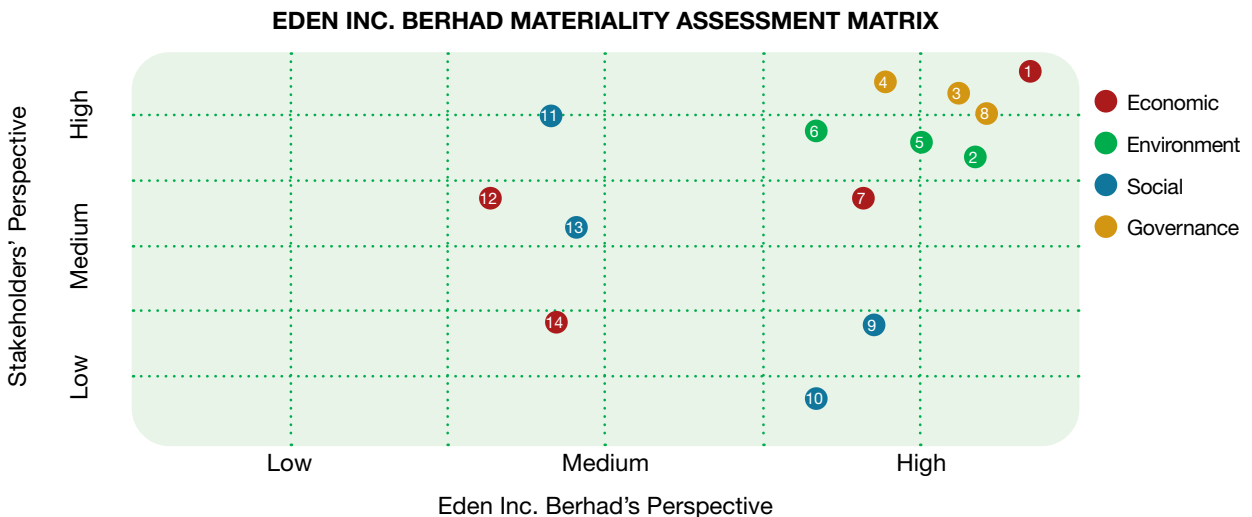
7. MATERIAL MATTERS

In FYE 2024, Eden conducted a formal assessment of its material sustainability topics to identify material topics relevant to both stakeholders and business operations. A subsequent review in FYE 2025 concluded that no changes were required to the materiality matrix. In FYE 2026, the Group reviewed its material topics again and confirmed that no new material topics were required, while reprioritising selected topics to reflect the Group's current risk and governance focus, as set out below.

The review process followed the methodology applied in prior years, including:-

- Internal evaluation of prior material topics to assess ongoing performance and emerging risks;
- Stakeholder engagement through targeted consultations with key internal stakeholders to validate the significance of identified ESG issues;
- Management and Board discussions to assess the potential impacts of material topics on Eden's operations, reputation and financial performance.

The Group reviewed its materiality assessment in 2026. Consequently, Risk Management, Risk Appetite and Internal Control and Information Technology ("IT"), Cybersecurity and Data Protection were, from both shareholders' and Group's perspective, increased in materiality terms. This change reflects the increased emphasis on risk oversight, risk appetite, internal controls, cybersecurity, data protection and related governance practices. The material sustainability matters presented below reflect the outcome of the assessment, taking into consideration stakeholder priorities and the strategic relevance of these matters to the Group.



- | | | |
|--|--|---|
| 1. Business Continuity Plan | 5. Biodiversity and Conservation | 10. Talent Management |
| 2. Emission and Waste Management/ Energy Use Reduction | 6. Green Technology/ Environment Protection | 11. Health & Safety/ Workplace Conditions |
| 3. Risk Management, Risk Appetite and Internal Controls | 7. Succession Plan | 12. Supply Chain |
| 4. Compliance with Laws and Regulation/ Ethical Business | 8. Information Technology/ Cybersecurity and Data Protection | 13. Diversity and Equality |
| | 9. Training and Development | 14. Material Procurement |

Climate-related risks and opportunities were assessed separately from the Group's broader sustainability materiality assessment and are therefore not reflected in the Group's materiality matrix. The outcomes of this assessment are presented in the relevant sections of this Report, covering the Group's governance, strategy, risk management, and metrics and targets in relation to climate-related matters.

Sustainability Statement

8. SUSTAINABILITY GOVERNANCE

The Group's sustainability governance provides the framework through which it directs and controls operations to achieve its sustainability objectives. The BOD retains ultimate oversight of sustainability matters. Governance and risk oversight is exercised through the Audit and Risk Committee ("ARC") and the Group's existing governance and risk management arrangements, under whose authority the Sustainability Committee Working Group ("SCWG") is established. Coordination and implementation of sustainability practices across the Group are undertaken by Management and the SCWG.

The SCWG, operating under established governance policies, guidelines, and corporate values, monitors the implementation of sustainability initiatives, reviews emerging ESG developments, and assesses material sustainability-related risks and opportunities. The SCWG reports to the ARC on sustainability progress, ESG risks, and recommendations, and also reviews the Group's Sustainability Statement prior to recommending it to the Board for approval and inclusion in the Annual Report.

Sustainability topics were incorporated into risk-register reviews and business-continuity planning sessions, ensuring that ESG considerations remain part of the Group's broader risk-management and internal-control processes. This integrated approach provides clear lines of accountability, reinforces internal controls, and supports the achievement of the Group's sustainability objectives.

Further information on the Board's oversight of climate-related risks and opportunities, including its governance responsibilities, competencies, and reporting processes, is provided in the Climate-Related Disclosures section of this Report.



CODE OF ETHICS

The Group places strong emphasis on ethical conduct and good corporate governance through its **Directors' Code of Ethics**, which establishes the principles and standards of conduct expected of Directors in carrying out their duties with integrity, accountability, and professionalism.

For further details, please refer to the Directors' Code of Ethics:

<https://www.edenzil.com/wp-content/uploads/2018/04/Directors-Code-of-Ethics.pdf>

REGULATORY COMPLIANCE

The Group is committed to complying with all applicable laws, regulations, and regulatory requirements in the jurisdictions where it operates. Compliance forms an integral part of the Group's governance framework and is supported through established policies, operational procedures, and internal controls. The Group continuously reviews and strengthens its governance practices to ensure compliance with evolving regulatory requirements while promoting ethical and responsible business conduct.

ANTI-BRIBERY AND ANTI-CORRUPTION

The Group maintains zero tolerance towards bribery and corruption and is committed to conducting its business in accordance with the Malaysian Anti-Corruption Commission ("MACC") Act 2009 and other applicable anti-corruption laws in the jurisdictions where it operates.

The Group continues to implement its Anti-Bribery and Anti-Corruption ("ABAC") Policy, which establishes the principles, responsibilities, and procedures for preventing, detecting, and responding to bribery and corruption risks. The Policy is supported by ongoing awareness programmes and employee training to reinforce ethical business conduct and strengthen the Group's anti-corruption culture.

Sustainability Statement

In FYE June 2026, structured anti-corruption training and awareness programmes were conducted to enhance employees' understanding of the ABAC Policy and their responsibilities in maintaining ethical business practices. The Group continued to strengthen its governance framework by promoting awareness of anti-corruption practices and fostering a culture of integrity across the organisation.

Entity	Unit of measurement	Employee Category	Financial Year Ended		
			FYE June 2024	FYE June 2025	FYE June 2026
C1(a) % of employees who have received training on anti-corruption by employee category					
Group	%	Senior Management	0	0	40
		Management	0	0	60
		Executive	0	0	29
		Non-Executive	0	0	0

For further details on the ABAC Policy, please refer to the "Anti-Bribery and Anti-Corruption Policy", available on the website: - <https://www.edenzil.com/wp-content/uploads/2020/06/Anti-Bribery-Corruption-Policy.pdf>

RISK MANAGEMENT

The Group adopts risk management methodologies to identify, assess, monitor, and manage risks that may affect the achievement of its strategic objectives and long-term value creation.

The integration of climate-related risks specifically into the risk management framework remains at a preliminary stage and continues to be developed, as further described under Climate-Related Disclosures – Risk Management.

The Group adopts a structured risk management process comprising the following key stages: -



Risk management is embedded within the Group's governance and business planning processes and is overseen by the BOD and Management.

In FYE June 2026, none of the Group's operations were formally assessed for corruption-related risks, and the percentage of operations assessed remained at 0%, consistent with the previous reporting period.

As the Group is in the process of enhancing its risk management practices, a structured corruption risk assessment covering the Group's operations is planned for implementation in the next financial year. The outcomes of the assessment will support the systematic identification, evaluation and management of corruption-related risks and strengthen the Group's overall governance and risk management practices.

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		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C1(b) Percentage of operations assessed for corruption-related risks				
Group	%	0	0	0

WHISTLEBLOWING POLICY AND MECHANISM

The Group is committed to maintaining a culture of integrity, transparency, and accountability. The Whistleblowing Policy provides employees, contractors, business partners, and other stakeholders with a secure and confidential channel to report suspected misconduct, unethical behaviour, fraud, corruption, or breaches of laws and internal policies without fear of retaliation.

All reports are handled in accordance with established procedures to ensure appropriate investigation, confidentiality, and protection for whistleblowers acting in good faith.

In FYE June 2026, the Group recorded zero whistleblowing reports and zero confirmed incidents of corruption, maintaining its record of no confirmed corruption cases throughout the reporting period. The Group remains committed to sustaining this performance by continuously promoting ethical conduct, strengthening governance practices, and encouraging the timely reporting of any suspected misconduct.

For further details on the Whistleblowing Policy and Mechanism, please refer to the “Whistle Blowing Policy”, available on the website:-

https://edenzil.com/wp-content/uploads/2025/03/Whistle-Blowing-Policy_v2.pdf

		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C1(c) Confirmed incidents of corruption				
Group	Number	0	0	0

DATA PRIVACY AND INFORMATION SECURITY

The Group recognises the importance of protecting personal and confidential information and is committed to maintaining appropriate information security and data privacy practices across its operations. Information security measures are implemented to safeguard the Group's information assets against unauthorised access, cyber threats, and data loss while supporting business continuity and regulatory compliance.

Key information security measures include:-

- **Access Controls:** Sensitive data is protected by strict authorisation limits, allowing only approved personnel to access different levels of accounting, operational, and other critical systems.
- **Network Protection:** The IT team regularly assesses firewalls and intrusion-prevention systems to maintain strong defences against emerging cyber risks.
- **Continuous Monitoring:** Systems are routinely reviewed to identify vulnerabilities and ensure compliance with evolving data-protection standards.

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These measures support the Group's commitment to protecting stakeholder information, maintaining business resilience, and preserving stakeholder confidence in an increasingly digital operating environment.

In FYE June 2026, the Group recorded zero substantiated complaints concerning breaches of customer privacy and zero identified incidents of data breaches. The Group remains committed to maintaining robust information security practices and continues to strengthen its cybersecurity and data governance framework to minimise data privacy risks.

		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
<i>C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data</i>				
Group	Number	0	0	0

9. ECONOMIC

PROCUREMENT PRACTICES

The Group recognises that responsible procurement practices play an important role in supporting local economic development, strengthening supply chain resilience, and creating long-term value for stakeholders. Where practicable, the Group prioritises engagement with local suppliers while ensuring procurement decisions continue to meet operational, quality, commercial, and sustainability requirements.

Local Sourcing

During FYE June 2026, 99.04% of the Group's total procurement expenditure was directed towards local suppliers, demonstrating its continued commitment to supporting local businesses and contributing to economic growth within the communities where it operates. By sourcing locally where feasible, the Group seeks to strengthen supply chain resilience, improve operational efficiency, and foster long-term partnerships with local suppliers.

			Financial Year Ended	
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C7(a) Proportion of spending on local suppliers				
Group	%	99.87	98.03	99.04

COMMUNITY INVESTMENT

The Group is committed to creating positive and lasting social value through meaningful community investment initiatives. Its community engagement efforts focus on improving community well-being, supporting vulnerable groups, strengthening partnerships with local organisations, and promoting sustainable development.

In FYE June 2026, the Group continued to support local communities through a range of community investment initiatives benefiting children, the elderly, underserved communities, and other vulnerable groups. Key initiatives undertaken during the reporting period include: -

- Emergency Relief Initiative for Fire Victims in Kg Bahagia, Sandakan
- Educational Beach Walk & Beach Clean-up X Politeknik Tuanku Syed Sirajuddin
- Wild & Blue awareness booth at Underwater World Langkawi X AIESEC
- Science, Technology, Engineering and Mathematics ("STEM") Carnival at SK Padang Matsirat
- AIESEC x Langkawi Autism Care Centre ("LACC")
- Blood Donation
- Majlis Sentuhan Kasih Ramadan 2026

Sustainability Statement

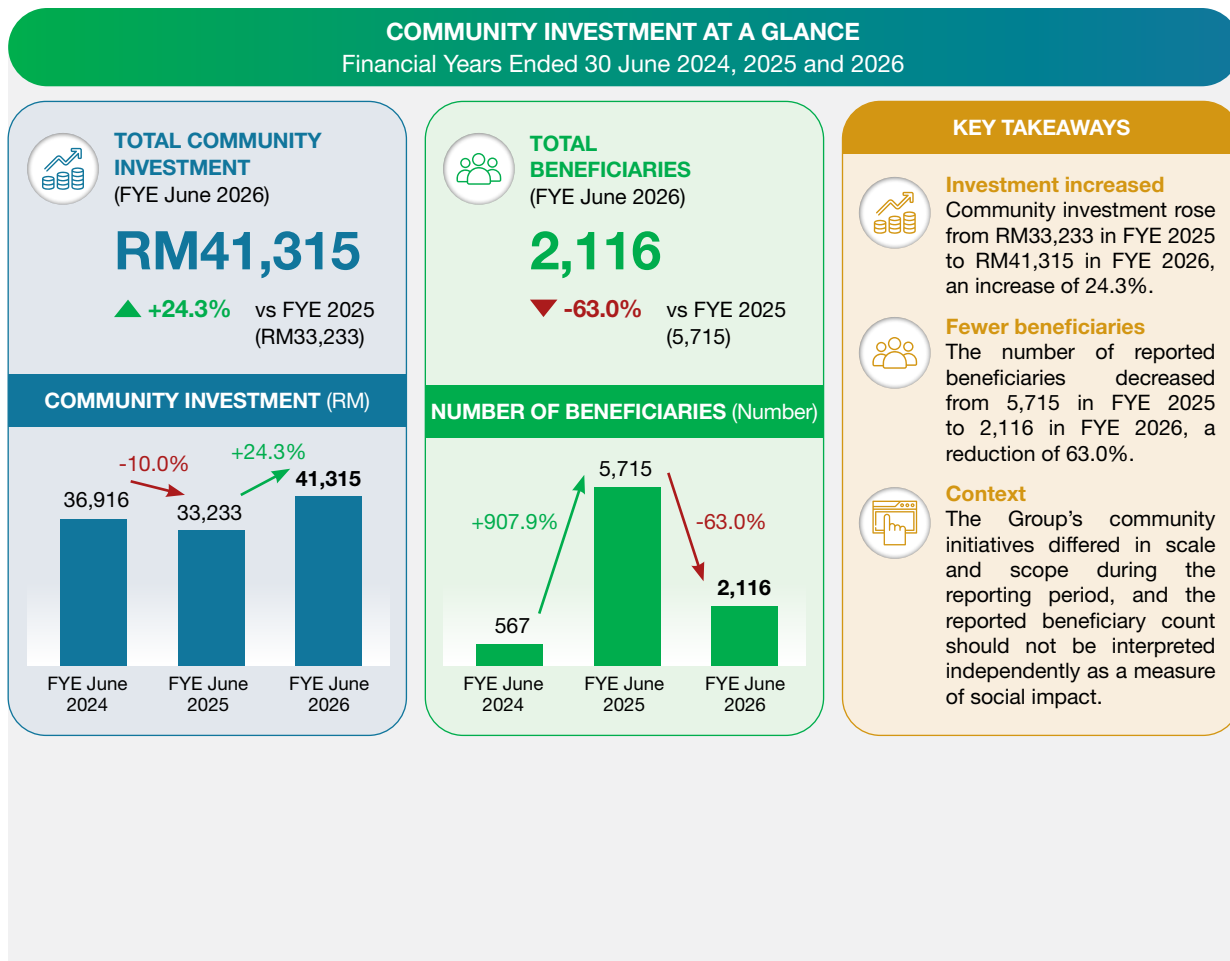
Impact and Contributions

Community investment increased from RM33,233 in FYE 2025 to RM41,315 in FYE 2026, while the reported number of beneficiaries decreased from 5,715 to 2,116. These indicators reflect the amount invested and the number of beneficiaries reported, respectively, and should not be interpreted independently as measures of social impact.

Financial Year Ended				
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer				
Group	RM	36,916	33,233	41,315
C2(b) Total number of beneficiaries of the investment in communities				
Group	Number	567	5,715	2,116

Future Commitments

The Group remains committed to strengthening its community investment efforts by expanding partnerships with community organisations and identifying opportunities to maximise the positive impact of its initiatives. Moving forward, the Group will continue to support programmes that address community needs while promoting sustainable and inclusive development.



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Summary of Community Investment					
Indicator	Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	Group	RM	36,916	33,233	41,315
C2(b) Total number of beneficiaries of the investment in communities	Group	Number	567	5,715	2,116
Trend Analysis					
▼ -10.0%	Community investment decreased by 10.0% from RM36,916 in FYE 2024 to RM33,233 in FYE 2025.				
▲ +24.3%	Community investment increased by 24.3% from RM33,233 in FYE 2025 to RM41,315 in FYE 2026.				
▲ +907.9%	Number of beneficiaries increased significantly from 567 in FYE 2024 to 5,715 in FYE 2025.				
▼ -63.0%	Number of beneficiaries decreased by 63.0% from 5,715 in FYE 2025 to 2,116 in FYE 2026.				

10. CLIMATE-RELATED DISCLOSURES

For FYE 2026, the Group has voluntarily included selected climate-related disclosures with reference to selected requirements of IFRS S2 – Climate-related Disclosures, issued by the International Sustainability Standards Board (“ISSB”). This marks the Group’s voluntary early consideration of climate-related reporting and reflects its commitment to enhancing the transparency, consistency, and comparability of climate-related information provided to investors and other stakeholders.

The Group’s mandatory Sustainability Statement requirements for FYE 2026 are addressed separately based on the applicable Bursa Malaysia reporting requirements. The continued inclusion of selected sustainability metrics in this Report reflects their relevance to the Group’s material sustainability matters and supports continuity and comparability with prior reporting periods.

The Group’s voluntary climate-related disclosures currently focus on its Energy Sector operations, comprising Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd.. The climate-related assessment considers physical and transition risks and opportunities and their potential implications, business model, operations and long-term prospects.

The Group will continue to enhance its climate-related governance, assessment methodologies, data collection processes and reporting capabilities as its internal capabilities and reporting maturity develop.

REPORTING BOUNDARY AND TIME HORIZON

As this is the Group’s first year of climate-related reporting, the assessment currently covers the Group’s principal business segments, namely the Energy Sector operations, comprising Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd.. This phased implementation approach enables the Group to establish the necessary governance processes, climate assessment methodologies, and data management capabilities before progressively expanding the scope of climate-related reporting to other business segments in future reporting periods.

For its preliminary climate-related assessment, the Group uses indicative short-, medium- and long-term reference horizons of 2030, 2040 and 2050, respectively. These horizons are used to structure the assessment and do not represent separately verified targets or implementation deadlines. They may be refined as the Group’s climate-risk assessment methodology develops.

Sustainability Statement

Short Term	Medium Term	Long Term
By 2030	By 2040	By 2050

These time horizons are broadly aligned with Malaysia's national aspiration to achieve net-zero GHG emissions by 2050 and are consistent with the implementation timelines set out under the Twelfth and the Thirteenth Malaysia Plan and the National Energy Transition Roadmap ("NETR").

BASIS OF VOLUNTARY CLIMATE-RELATED DISCLOSURES

The Group's climate-related disclosures for FYE 2026 are provided on a voluntary basis and have been developed with reference to selected requirements of IFRS S2. The Group has not represented these disclosures as being fully in accordance with IFRS S2.

Where relevant, the Group has considered the transition provisions and phased implementation approach under Malaysia's National Sustainability Reporting Framework ("NSRF") in developing its climate-related disclosures. The application of any specific transition relief has been considered in the context of the Group's voluntary early consideration of selected IFRS S1 and IFRS S2 requirements and does not represent an assertion that the Group has commenced full mandatory application of the ISSB Standards.

In the FYE 2026 Sustainability Report, the Group voluntarily presents selected Scope 3 GHG emissions relating to business travel (Category 6) and employee commuting (Category 7) on a Group-wide basis, together with comparative figures for FYE 2024 and FYE 2025.

The Group will continue to enhance its climate-related data collection, governance and reporting capabilities in preparation for the applicable future reporting requirements.

11. GOVERNANCE

The Group oversees climate-related risks and opportunities through its established sustainability governance framework. The BOD retains ultimate oversight of the Group's sustainability matters, including climate-related risks and opportunities. Management, supported by the SCWG, coordinates the identification, assessment and reporting of relevant sustainability and climate-related matters and the preparation of the Sustainability Statement.

The Group is progressively incorporating climate-related considerations into its broader risk-management and strategic-planning processes as its climate-risk governance, assessment processes and internal capabilities continue to develop.

Board-Level Oversight

The BOD has overall responsibility for overseeing the Group's climate-related risks and opportunities as part of its broader sustainability governance responsibilities. The BOD provides strategic direction and oversight on the consideration of climate-related matters in the Group's business strategy, risk-management and long-term planning processes.

Sustainability Statement

The responsibilities of the BOD include:-

BOD	Oversight	Provide strategic oversight of climate-related risks and opportunities as part of the Group's sustainability governance framework.
	Approval	Review and approve climate-related strategies, key initiatives, and material climate-related disclosures included in the Sustainability Report.
	Integration	Oversee the progressive consideration and incorporation of climate-related risks into the Group's risk-management and strategic-planning processes.
	Monitoring	Monitor climate-related matters and relevant developments reported by Management.
	Review	Review emerging climate-related regulatory developments and consider their existing implications for the Group's operations and strategy.

Audit and Risk Committee Oversight

Governance and risk oversight of the Group's sustainability and climate-related matters is exercised through the ARC and the Group's existing governance and risk management arrangements. The SCWG is established under the authority of, and reports to, the ARC on sustainability progress, climate-related and ESG risks, and recommendations.

The ARC's responsibilities in this regard include reviewing and approving the SCWG's Terms of Reference and any amendments thereto; receiving regular reports from the SCWG on sustainability progress, climate-related risks, and recommendations; overseeing the integration of climate-related risks into the Group's overall risk framework; and, together with Internal Audit, monitoring the effectiveness of ESG risk mitigation measures.

Management's Role in Governance

Coordination and implementation of the Group's sustainability and climate-related initiatives are undertaken by Management and the SCWG, which is chaired by the Executive Director, Corporate Affairs. The Executive Director, through the SCWG, coordinates the execution and monitoring of climate-related matters, with material matters escalated to the ARC for governance and risk oversight.

The SCWG is responsible for:

SCWG	Oversight and Execution	Oversight, execution and monitoring of climate-related matters and relevant actions.
	Risk Assessment	Identify, assess, monitor, and manage climate-related risks and opportunities as part of the Group's ongoing climate-risk management process.
	Coordination	Coordinate the identification, assessment and reporting of relevant sustainability and climate-related matters.
	Monitoring	Monitor developments relating to identified climate-related risks and opportunities.
	Reporting	Provide regular reports on the implementation status of IFRS S2 to Audit and Risk Committee ("ARC").

The Group will continue to develop its climate-related governance and reporting processes as its climate-risk management practices and internal capabilities mature.

Sustainability Statement

Impact of Sustainability on Remuneration Policies

Climate-related considerations are currently not incorporated into the Group's executive remuneration framework.

STRATEGY

The Group identified and assessed climate-related risks and opportunities across its Energy Sector operations with reference to IFRS S2 – Climate-related Disclosures. The assessment considers both physical and transition risks that could reasonably be expected to affect the Group's strategy, business model, operations and long-term enterprise value.

Climate-related risks and opportunities are assessed over indicative short-, medium- and long-term reference horizons, as described under Reporting Boundary and Time Horizon.

As at the reporting date, there remains uncertainty regarding the timing, magnitude and potential financial effects of the identified climate-related risks. Accordingly, the Group has assessed the potential impacts qualitatively at this stage, as the available information and data are insufficient to reliably quantify their potential effects on the Group's financial position, financial performance and cash flows.

The Group recognises that climate-related risks and their potential financial implications may evolve over time. As part of its ongoing climate-related reporting journey, the Group will continue to strengthen its assessment methodologies, data quality and analytical capabilities, taking into consideration evolving climate-related information, regulatory requirements and market conditions. This will support the Group in progressively enhancing the identification, assessment and quantification of the potential financial impacts of climate-related risks and opportunities.

12. SCENARIO ANALYSIS AND CLIMATE RISK ASSESSMENT

The Group considered relevant climate scenarios and climate-related projections as part of its FYE 2026 assessment of physical and transition climate-related risks. The assessment considered different potential climate futures to support the identification and evaluation of climate-related risks relevant to the Group's operations.

The assessment referenced internationally recognised climate scenarios and sources, including scenarios developed by the Intergovernmental Panel on Climate Change ("IPCC") and the Network for Greening the Financial System ("NGFS")¹. The scenarios considered different assumptions regarding future climate conditions and the pace of the transition towards a lower-carbon economy.

Risk	Scenario	Description	Key Implications
Physical Risk	SSP1-2.6	Low-emissions pathway; moderate global warming; orderly mitigation and adaptation.	Considers potential physical climate impacts under a moderate warming pathway.
	SSP5-8.5	High-emissions pathway; slow or absent mitigation; high global warming.	Considers potential exposure to acute and chronic physical hazards, including severe flooding, heatwaves, storms, soil erosion, and water scarcity.
Transition Risk	Net Zero 2050	Global policy and market actions to achieve net zero by 2050; warming limited to 1.5°C; early policy implementation and decarbonisation.	Assesses transition risks arising from rapid policy, technology, and market shifts; impacts operating costs, capital expenditure, procurement, and competitiveness.
	Current Policies	Delayed or fragmented policy action; limited emissions reduction.	Assesses slower transition pathway; transition risks lower than Net Zero 2050, but physical risks remain; highlights vulnerability under slower policy progress.

SSPs²: Shared Socioeconomic Pathways

¹ NGFS climate scenarios. <https://www.ngfs.net/ngfs-scenarios-portal/>

² AR6 Synthesis Report: Climate Change 2023. https://www.ipcc.ch/report/ar6/syr/downloads/report/IPCC_AR6_SYR_LongerReport.pdf

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The assessment was primarily qualitative in nature and focused on understanding the potential exposure of the Group's operations to physical and transition climate-related risks under different climate conditions. The Group did not conduct a scenario analysis to quantify the financial implications of these climate-related risks during FYE 2026.

The scenario information and climate projections considered provide a basis for the Group to progressively enhance its climate-risk assessment methodologies. As data availability, assessment methodologies and internal capabilities mature, the Group may further develop its assessment of the potential financial implications of climate-related risks and opportunities.

13. CLIMATE-RELATED RISKS AND OPPORTUNITIES

For FYE 2026, the Group undertook a preliminary qualitative assessment of climate-related risks and opportunities focusing on its Energy Sector operations, comprising Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd.. The extent of assessment coverage across individual assets and operations remains subject to further validation.

The assessment identified both physical and transition risks that may affect operational continuity, infrastructure resilience, operating costs, asset performance and long-term value creation. Opportunities relating to renewable energy development and climate adaptation were also identified.

Physical Risks

The Group's power generation assets are directly exposed to acute and chronic physical climate hazards due to their outdoor infrastructure and dependence on weather conditions.

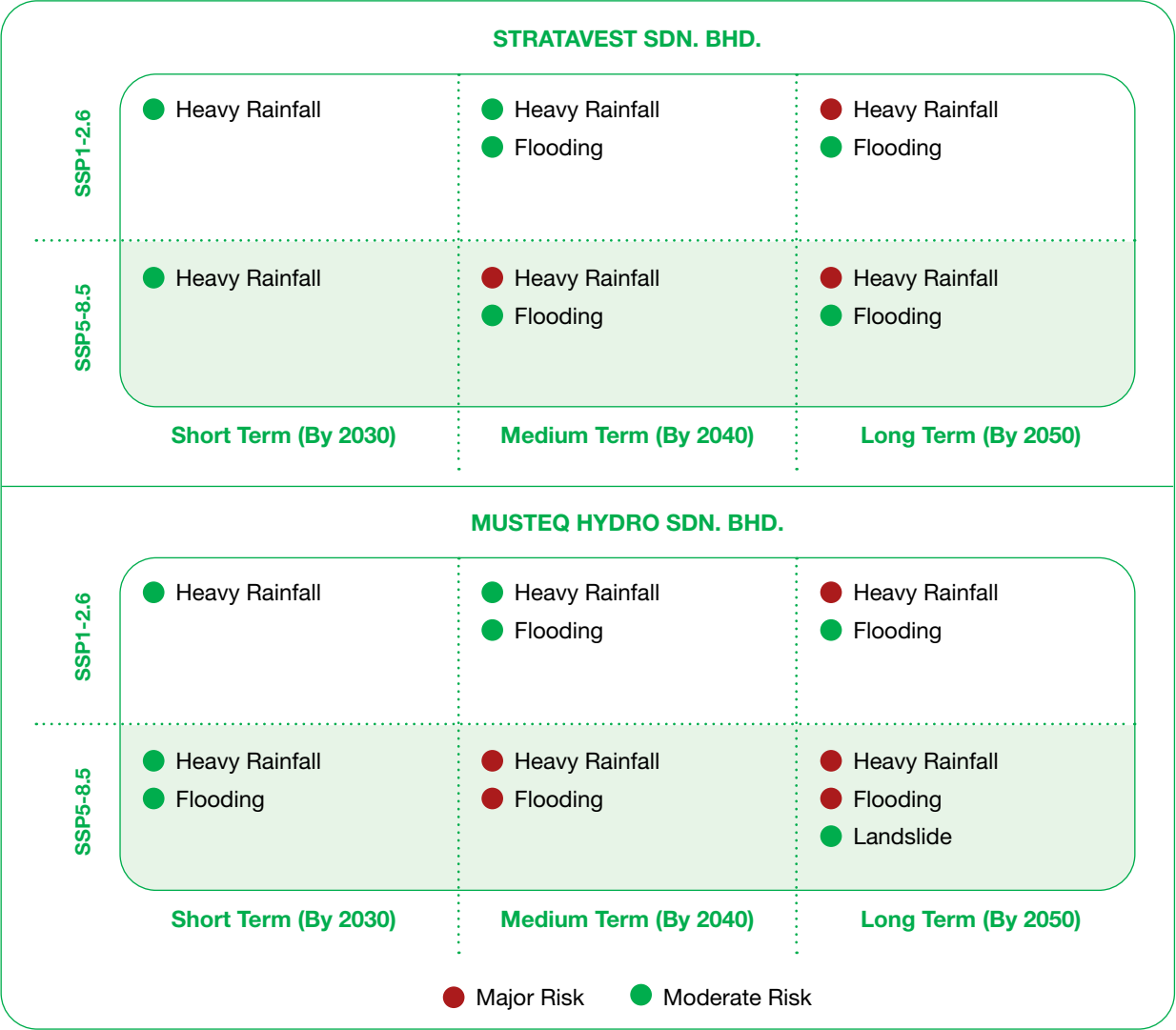
For FYE 2026, the Group assessed the potential financial and operational effects of physical climate-related events qualitatively. The available climate-related reporting data does not provide a verified measure of any resulting financial losses or operational disruptions. Nevertheless, increasing climate variability and the growing frequency and severity of extreme weather events are expected to increase future risk exposure. The following sections summarise the key physical climate-related risks identified across the Group's Energy Sector operations and their implications for each operating entity.

Risk	Description
Heavy Rainfall	<p>Heavy rainfall is an acute physical climate-related hazard characterised by short-duration, high-intensity rainfall events or prolonged periods of persistent precipitation. Such events may affect operational reliability by overwhelming drainage systems, damaging exposed infrastructure and disrupting maintenance and site accessibility.</p> <p>The Group's exposure varies across its operating assets. The Sungai Kenerong Hydro Power Station faces additional risks associated with increased sediment loading, debris accumulation and slope instability due to its hydroelectric operations and mountainous terrain.</p>
Flooding	<p>Flooding is an acute and chronic physical climate-related hazard arising from prolonged rainfall, elevated river levels and rapid surface runoff. Flood events may disrupt operations, damage infrastructure and increase maintenance and recovery costs, particularly for assets located near river systems.</p> <p>The Libaran Power Station is less exposed to riverine flooding due to its proximity to Sungai Jipon, while the Sungai Kenerong Hydro Power Station is additionally exposed to sediment and debris transported during high-flow events, which may affect hydraulic structures and electricity generation. However, during the 28 years of operational history of the Libaran Plant, no riverine flooding has occurred due to the geological features of the river.</p>
Landslide	<p>Landslides are acute physical climate-related events involving the downslope movement of soil, rock and debris, typically triggered by prolonged or intense rainfall. Such events may damage infrastructure, restrict access and increase recovery costs, particularly for assets located in steep or mountainous terrain.</p> <p>Landslide risk is relatively limited at the Libaran Power Station. The Sungai Kenerong Hydro Power Station is more susceptible to this risk due to its mountainous setting, where landslides may affect the sole access road, penstock corridors and transmission infrastructure, resulting in operational disruption.</p>

Sustainability Statement

Entity-Specific Assessment

The Group recognises that physical climate risks vary according to the characteristics and operating environments of each asset. Accordingly, separate assessments were undertaken for Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd., considering their geographical locations, infrastructure characteristics and operational activities. The figures below illustrate the key physical climate-related risks across each operating entity under different climate scenarios and time horizons. The illustration below focuses on physical climate-related risks rated as Moderate risk and above.



• Stratavest Sdn. Bhd.

Based on the climate risk assessment, Stratavest Sdn. Bhd.’s operations are exposed to potential flooding and rainfall. The assessment considers the geographical location and critical infrastructure to evaluate the potential impacts, estimated exposure and existing measures associated with each identified physical climate-related risk.

Sustainability Statement

Risk	Affected Business Activities	Potential Impact	Existing Measures
Heavy Rainfall	Outdoor electrical equipment, drainage systems, internal roads, maintenance activities and plant accessibility (Estimated exposure: <25%)	<ul style="list-style-type: none"> • Water ingress into electrical and control systems may result in equipment malfunction and temporary generation interruptions. • Outdoor maintenance activities and site accessibility may be disrupted, affecting operational efficiency. • Localised erosion and drainage overflow may increase inspection and maintenance requirements, resulting in higher operating costs. • Prolonged operational disruptions may result in reduced electricity generation, potential revenue impacts and increased costs associated with repairs, recovery activities and operational adjustments. 	<ul style="list-style-type: none"> • Routine inspection and maintenance of drainage systems. • Continuous weather monitoring to support operational planning.
Flooding	Plant access roads, fuel delivery routes, external electrical infrastructure and logistics operations (Estimated exposure: 25–50%)	<ul style="list-style-type: none"> • Flood events may temporarily interrupt electricity generation and restrict access to critical operational facilities. • Damage to electrical equipment and supporting infrastructure may require significant repair or replacement expenditure. • Extended operational disruptions may increase operating costs and affect asset resilience. • Prolonged outages may result in reduced electricity generation revenue and potential contractual exposure under the Power Purchase Agreement (“PPA”). 	<ul style="list-style-type: none"> • Monitoring of weather conditions to provide early awareness.

- Musteq Hydro Sdn. Bhd.

Musteq Hydro Sdn. Bhd.’s operations are exposed to a broader range of physical climate-related risks due to the characteristics of its hydroelectric facilities and surrounding mountainous river catchment. In addition to heavy rainfall and flooding, the assessment also considers landslide risks that may affect the resilience of its infrastructure and operational continuity.

Risk	Affected Business Activities	Potential Impact	Existing Measures
Heavy Rainfall	Intake weir, trash rack, desander basin, penstock, powerhouse, access roads, drainage systems and electricity generation operations (Estimated exposure: >75%)	<ul style="list-style-type: none"> • Water ingress may disrupt electrical and control systems, resulting in temporary operational interruptions. • Increased sediment and debris loading may reduce the efficiency of intake structures and desander systems, affecting generation performance. • Reduced site accessibility and accelerated infrastructure deterioration may increase operating and maintenance costs. • Changes in rainfall patterns may affect water availability and the predictability of hydropower generation, potentially affecting operational performance and financial outcomes over time. 	<ul style="list-style-type: none"> • Emergency Response Team (ERT) procedures are in place in case of flooding. • Access road maintenance is conducted under the Access Road Maintenance Contract Service.

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Flooding	Intake weir, powerhouse, switchyard, penstock, transmission infrastructure, access roads and electricity generation operations (Estimated exposure: >75%)	<ul style="list-style-type: none"> • Flood inundation may damage critical electrical, hydraulic and civil infrastructure, resulting in temporary operational disruptions. • Sediment and debris may damage turbine components and reduce generation efficiency. • Significant repair and restoration activities may increase operating costs and capital expenditure. • Extended outages may reduce contracted electricity generation revenue and increase exposure under the PPA.
Landslide	Access roads, penstock corridor, transmission towers, intake area and slope protection structures (Estimated exposure: 25–50%)	<ul style="list-style-type: none"> • Landslides may damage access roads, penstock corridors and transmission infrastructure, disrupting plant operations. • Increased sediment inflow may reduce turbine efficiency and increase maintenance requirements. • Infrastructure damage may require significant repair works and slope stabilisation measures, increasing capital and operating expenditure. • Prolonged access restrictions and operational disruptions may reduce electricity generation and associated revenue.

Based on the above, heavy rainfall and flooding were identified as the most significant physical climate-related risks across both operating entities. In addition, Musteq Hydro Sdn. Bhd. is exposed to landslide risk due to the characteristics of its mountainous terrain and river catchment. The severity of these risks is expected to increase over the medium and long term under higher-emissions climate scenarios.

Any additional measures remain subject to further evaluation by Management, including their appropriateness, timing and implementation. The Group will continue to enhance its climate-risk management and resilience planning as its assessment methodologies, data availability and internal capabilities mature.

Transition Risks

Transition climate-related risks arise from the shift towards a low-carbon economy and may result from evolving policies and regulations, technological advancements, changing market dynamics, and increasing stakeholder expectations. These developments may affect the Group's operating costs, revenue stability, competitiveness and long-term strategic resilience.

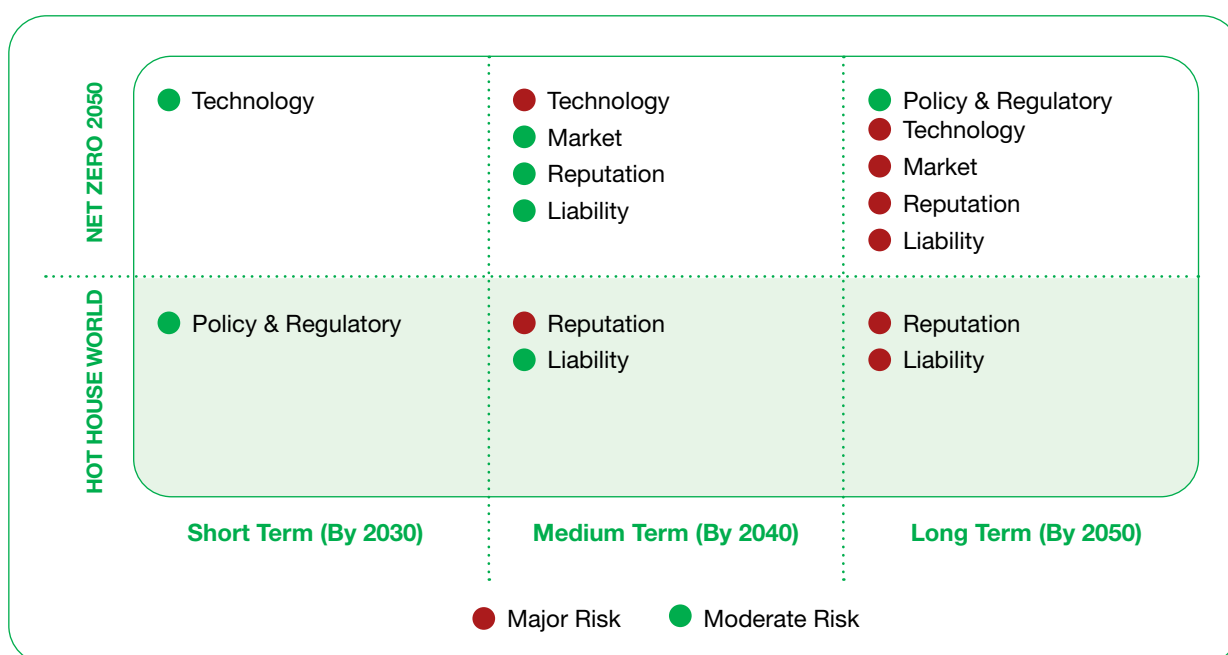
During FYE 2026, the Group performed a qualitative assessment of transition climate-related risks across its Energy Sector operations. The assessment considered the implications of evolving regulatory requirements, technological developments, market conditions and stakeholder expectations on the Group's operations and business activities.

Risk	Description
Policy & Regulatory Risk	Policy and regulatory risk arises from evolving climate-related legislation, carbon pricing mechanisms, emissions standards and disclosure requirements that may increase compliance obligations, operating costs and capital investment requirements. The risk is more significant for Stratavest Sdn. Bhd. due to its thermal generation operations, while Musteq Hydro Sdn. Bhd. faces comparatively lower exposure as a renewable energy operator, although both entities remain subject to evolving regulatory and climate-related disclosure requirements.

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Technology Risk	Technology risk arises from the rapid advancement and increasing adoption of low-carbon technologies, which may affect the competitiveness and long-term viability of existing generation assets. While Stratavest Sdn. Bhd. is more exposed due to conventional thermal generation, Musteq Hydro Sdn. Bhd. may also be affected by evolving grid integration requirements and advances in alternative renewable technologies.
Market Risk	Market risk arises from structural changes in energy markets, customer preferences and financing conditions associated with the transition to a low-carbon economy. These developments may affect the competitiveness of generation assets, electricity tariffs, power purchase arrangements and long-term revenue opportunities, particularly for conventional thermal generation.
Reputation Risk	Reputation risk arises from increasing stakeholder expectations regarding climate performance, environmental stewardship and transparent climate-related disclosures. This risk is greater for Stratavest Sdn. Bhd. due to its thermal generation operations, while both operating entities remain subject to increasing expectations from investors, regulators and other stakeholders regarding effective climate governance and transition planning.
Liability Risk	Liability risk arises from increasing legal and regulatory accountability relating to climate-related incidents, environmental impacts and the adequacy of climate-related disclosures. While exposure is considered higher for Stratavest Sdn. Bhd. due to the nature of its thermal generation operations, both entities remain subject to potential legal, regulatory and reputational consequences arising from inadequate climate risk management or disclosure practices.

Under the Net Zero 2050 scenario, transition-related risks may become more significant over time due to accelerated decarbonisation policies, technological developments and changing market dynamics.



The table below summarises the affected business activities, potential impacts and existing measures associated with each identified transition climate-related risk.

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Risk	Affected Business Activities	Potential Impact	Existing Measures
Policy & Regulatory Risk	Stratavest Sdn. Bhd.: Thermal generation operations, PPA compliance, environmental compliance, emissions reporting, fuel procurement, future project development. (Estimated exposure: >75%)	<ul style="list-style-type: none"> Increased operating and compliance costs from carbon pricing and emission regulations Additional capital expenditure for retrofit or emissions-control upgrades More restrictive operating environment for Stratavest Sdn. Bhd.'s thermal generation asset New water allocation and ecological flow requirements affecting Musteq Hydro Sdn. Bhd.'s operations Increased climate disclosure and governance obligations across the Group 	<ul style="list-style-type: none"> Monitoring of compliance with applicable environmental legislation, licensing conditions and Energy Commission of Sabah ("ECoS") requirements. Periodic review of regulatory developments and climate-related reporting obligations. Annual emissions monitoring and environmental compliance assessments. Ongoing evaluation of renewable energy opportunities and transition initiatives to align with the evolving regulatory landscape.
Technology Risk	Stratavest Sdn. Bhd.: Upgrading requirement to meet grid system (Estimated exposure: >75%)	<ul style="list-style-type: none"> Accelerated transition towards low-carbon technologies may reduce the competitiveness and long-term commercial viability of conventional thermal generation assets. Ageing infrastructure may require increased capital investment, maintenance expenditure and technology upgrades to maintain operational efficiency. Delayed adoption of emerging technologies may limit access to new business opportunities, green financing and ESG-linked investment. Additional investment may be required for grid integration, monitoring systems and operational optimisation. 	<ul style="list-style-type: none"> Periodic asset maintenance and lifecycle management programmes to maintain plant reliability and operational efficiency. Monitoring of emerging renewable energy, energy storage and grid technologies. Periodic assessment of capital investment requirements for technology upgrades and grid integration. Engagement with technology providers, consultants and industry stakeholders to monitor technological developments.
Market Risk	Power generation revenue, PPA renewal, fuel procurement, electricity sales, business development, financing. (Estimated exposure: >75%)	<ul style="list-style-type: none"> Changes in energy market dynamics and customer preferences may reduce the competitiveness of conventional thermal generation assets and affect future revenue opportunities. PPA renewal uncertainty and potential tariff renegotiations may affect long-term revenue stability. Rising fuel and logistics costs may increase operating expenses and reduce profit margins. Changes in renewable energy market conditions may affect future investment returns and commercial viability of new projects. Increased financing and insurance costs may affect the overall cost of capital for energy projects. 	<ul style="list-style-type: none"> Consider maintaining long-term PPA arrangements, where appropriate. Monitoring of fuel prices, logistics costs and electricity market developments. Evaluate opportunities to diversify the energy portfolio through renewable and lower-carbon energy investments. Periodic assessment of future PPA opportunities and market competitiveness. Active engagement with regulators, off-takers and industry stakeholders regarding market developments.

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Reputation Risk	<p>Corporate reputation, investor relations, ESG reporting, stakeholder engagement, business development, access to sustainable financing.</p> <p>(Estimated exposure: 50-75%)</p>	<ul style="list-style-type: none"> Increased stakeholder scrutiny of fossil fuel generation assets may affect investor confidence, business opportunities and access to sustainable financing. Perceived inadequate management of environmental and climate-related impacts may weaken stakeholder trust and the Group's social licence to operate. Inadequate climate disclosures may increase reputational exposure and affect relationships with investors, lenders and other stakeholders. 	<ul style="list-style-type: none"> Annual sustainability reporting and climate-related disclosures with reference to applicable reporting requirements. Regular engagement with investors, regulators, local communities and other key stakeholders. Monitoring of environmental compliance and timely management of stakeholder concerns. Corporate communication processes to support transparent ESG-related disclosures.
Liability Risk	<p>Regulatory compliance, environmental management, corporate governance, ESG disclosures, legal compliance, operational risk management.</p> <p>(Estimated exposure: 50-75%)</p>	<ul style="list-style-type: none"> Climate-related operational incidents, including flooding, fuel spills or environmental contamination, may result in regulatory penalties, remediation costs, legal claims and increased insurance costs. Downstream hydrological impacts during prolonged low-flow periods may result in stakeholder disputes, regulatory intervention and potential operational constraints. Inaccurate or incomplete climate-related disclosures may expose the Group to regulatory scrutiny, investor concerns and potential legal claims. Weak climate risk governance and mitigation practices may increase exposure to compliance costs, contractual disputes and legal liabilities. 	<ul style="list-style-type: none"> Ongoing monitoring of compliance with environmental permits, licences and statutory requirements. Review of the Emergency Response Plan ("ERP") and incident reporting procedures for environmental and operational events. Periodic legal and regulatory compliance reviews, including climate-related disclosure obligations. Appropriate insurance coverage and corporate governance processes to manage operational and legal risks.

Climate-related Opportunities

Climate-related opportunities arise from the transition towards a lower-carbon economy and increasing demand for renewable energy, cleaner technologies and climate-resilient infrastructure. The Group continues to evaluate opportunities that enhance operational efficiency, diversify its energy portfolio, strengthen long-term competitiveness and support sustainable value creation across its Energy Sector operations.

Opportunity	Description
Enhance Generation Efficiency Through Digitalisation and Asset Optimisation	Enhance operational efficiency and plant reliability through predictive maintenance, digital monitoring systems, artificial intelligence ("AI") analytics, turbine upgrades and fuel optimisation initiatives, supporting improved asset availability and reduced operating costs.
Grid Modernisation and Renewable Energy Integration	Invest in smart grid technologies, transmission upgrades and grid flexibility solutions to improve system reliability, facilitate greater integration of renewable energy and strengthen long-term operational resilience.

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Adoption of Low-Carbon and Emerging Energy Technologies	Evaluate and adopt emerging low-carbon technologies, including battery energy storage systems (“BESS”), carbon capture, utilisation and storage (“CCUS”), hydrogen-ready generation systems and other emissions reduction technologies to enhance regulatory preparedness, reduce transition risks and strengthen long-term competitiveness.
Expansion into Renewable and Low-Carbon Energy Solutions, Products and Services	Diversify the Group’s energy portfolio through renewable generation, hybrid energy projects, energy storage solutions and low-carbon energy services to create new revenue opportunities, strengthen market competitiveness and reduce exposure to transition risks.
Capture Growing Demand for Renewable Electricity	Capitalise on increasing demand from governments, utilities and corporate customers for renewable electricity and low-carbon energy solutions to support revenue growth, strengthen customer relationships and improve access to sustainable financing.
Access Sustainable and Transition Financing Opportunities	Pursue green bonds, sustainability-linked financing, transition finance and government incentives to support renewable energy investments, optimise funding costs and accelerate the Group’s energy transition initiatives.
Participation in Decarbonisation and Climate Resilience Initiatives	Participate in industry collaborations, government programmes and climate resilience initiatives to strengthen climate governance, enhance stakeholder confidence, access industry best practices and support long-term sustainable value creation.

Uncertainty in Climate Resilience

Assessing climate-related risks and the Group’s resilience under different climate scenarios involves inherent uncertainties and the application of professional judgement. Key sources of uncertainty considered in the assessment include:-

- **Climate projections:** There is uncertainty regarding the future frequency, severity and geographical distribution of extreme weather events, including heavy rainfall, flooding, strong winds and heatwaves. This reflects differences in global and regional climate models and the limitations of downscaled climate projections for Southeast Asia.
- **Scenario assumptions:** Publicly available climate scenarios, including those developed by the IPCC, are based on assumptions relating to future GHG emissions, socioeconomic development, technological advancement and policy responses. Variations in these assumptions may influence projected climate outcomes and their implications for the Group’s operations.
- **Regulatory and market developments:** The pace and direction of climate-related policies, carbon pricing mechanisms, energy transition initiatives and stakeholder expectations remain uncertain and may influence the timing and magnitude of transition-related risks.
- **Data availability and maturity:** The assessment is based on the best information available at the reporting date, including publicly available climate datasets and internal operational information. As climate data, methodologies and internal capabilities continue to improve, future re-assessments may be required to ensure continued relevance to the Group.

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Capacity to Adapt to Climate Change

The Group continues to assess its capacity to adapt its strategy, operations and business model in response to evolving climate-related risks and opportunities. While comprehensive short-, medium- and long-term adaptation plans are still being developed, the Group maintains operational flexibility through capital expenditure planning, operational budgets, contingency reserves and appropriate insurance coverage.

Existing assets and infrastructure are managed with consideration of operational requirements, while adaptation and mitigation options may be evaluated as appropriate. These may include low-carbon technologies, energy efficiency improvements and site-specific infrastructure upgrades.

The Group will continue to develop its adaptation planning as climate-related data, assessment methodologies and internal capabilities mature. Potential adaptation and mitigation options will remain subject to further evaluation by Management.

14. RISK MANAGEMENT

This section describes the processes through which the Group identifies, assesses, prioritises and monitors climate-related risks and opportunities.

Step	Process	Description
1	Identify 	Climate-related physical risks, transition risks and opportunities are identified through climate projections, NGFS transition scenarios, operational assessments, market developments, policy changes and management judgement.
2	Assess 	Risks and opportunities are assessed at a preliminary, qualitative level, drawing selectively on elements of the Group's existing ERM methodology (e.g. likelihood and impact considerations) as a reference point rather than as a fully integrated process. This assessment was carried out as part of the Group's inaugural climate-reporting exercise for FYE 2026.
3	Prioritise 	Material climate-related risks are prioritised according to their significance to the Group's strategy, operations and financial performance and escalated to Management and the BOD where appropriate.
4	Respond 	Existing measures are in place to manage certain physical and transition climate-related risks, as set out under Strategy – Climate-Related Risks and Opportunities. The Group may also consider additional mitigation and adaptation options to further manage identified risks, strengthen operational resilience and capture relevant climate-related opportunities. The appropriateness, timing and implementation of these additional options remain subject to further evaluation by Management.
5	Monitor & Review 	Existing operational monitoring activities are carried out as described under Strategy. However, a formal and structured monitoring and review process specific to climate-related risks has not yet been established. Climate-related matters are reported to the SCWG as and when necessary; a structured monitoring and review cycle, and its integration into the Group's ERM framework, will be developed as the Group's climate-risk management capabilities mature.

Integration with Overall Risk Management

The Group's climate-related risk assessment for FYE 2026 represents an initial, preliminary step towards understanding climate-related risks and opportunities. It was performed as a standalone climate-reporting, qualitative exercise, informed by selected elements of the Group's ERM methodology.

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Formal integration of climate-related considerations into the Group's enterprise risk management framework, including a regular monitoring and review cycle, has not yet commenced and will be developed over time as the Group's governance arrangements, assessment processes and internal capabilities mature. Additional potential mitigation options remain subject to further evaluation by Management, including their appropriateness, timing and implementation.

Through this progressive approach, the Group aims to further incorporate climate-related considerations into its overall risk-management and strategic-planning processes as its climate-risk management capabilities develop.

15. METRICS AND TARGETS

Note: Scope 1, 2 and 3 emissions below are reported on a Group-wide basis and are the same figures reported as Bursa indicator C11 in the Performance Data Table. The other disclosures in this section relate to Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd. only.

The Group uses climate-related metrics and targets to monitor exposure to climate-related risks and opportunities and support informed decision-making. These metrics are incorporated into the Group's operational monitoring and business planning processes to strengthen oversight of climate-related performance and support the long-term resilience of its Energy Sector operations. As the Group's integration of climate-related considerations into its ERM framework continues to develop, these metrics will also support the future evaluation of mitigation measures.

Climate-Related Metrics

With reference to IFRS S2, the discussion of climate-related risks, opportunities, governance, and strategy presented in this section relates specifically to the Group's Energy Sector operations, which represent the reporting boundary for the Group's voluntary climate-related disclosures. Scope 1, Scope 2 and selected Scope 3 GHG emissions disclosed under Metrics and Targets below are reported on a Group-wide basis, consistent with the Group's emissions data presented in the Performance Data Table of this Report.

The principal climate-related metrics monitored by the Group are summarised below: -

Climate-related Metric	Description
Scope 1 GHG Emissions	Direct GHG emissions arising from fuel combustion across the Group's operations, reported on a Group-wide basis.
Scope 2 GHG Emissions	Indirect GHG emissions associated with purchased electricity consumed across the Group's operations, reported on a Group-wide basis.
Scope 3 GHG Emissions	Other indirect GHG emissions arising from business travel (Category 6) and employee commuting (Category 7), which have been measured and disclosed from FYE June 2024 onwards.
Internal Carbon Price	The Group does not currently apply an internal carbon price in investment appraisal or operational decision-making processes.

The Group measures and discloses Scope 1, Scope 2 and selected Scope 3 GHG emissions in accordance with the *GHG Protocol: A Corporate Accounting and Reporting Standard (2004)*, applying the operational control approach. Under this approach, GHG emissions are reported for operations over which the Group has operational control, providing a consistent basis for measuring and managing emissions attributable to its activities.

Scope 1 and Scope 3 GHG emissions were calculated using emission factors published in the GHG Protocol calculation tools and guidance, referencing the UK Government GHG Conversion Factors 2025, where applicable. Scope 2 GHG emissions were calculated using the latest applicable Malaysia Grid Emission Factor ("GEF") published by the relevant national authority.

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The Group's Scope 1, Scope 2 and Scope 3 GHG emissions are reported on a Group-wide basis. Scope 1 GHG emissions primarily arise from fuel consumed by company-owned vehicles and stationary fuel combustion. Scope 2 GHG emissions comprise indirect emissions associated with purchased electricity consumed across the Group's operations. Scope 3 GHG emissions currently include Category 6 (Business Travel) and Category 7 (Employee Commuting), reflecting the categories assessed to be relevant and for which reliable data is presently available.

The FYE 2025 Scope 1 emissions have been restated to include additional fuel consumption sources. The equivalent restatement was not applied to FYE 2024.

During FYE 2026, the Group recorded the following GHG emissions across its operations.

		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C11(a) Scope 1 Emission				
Group	Tonnes of CO ₂ e (“tCO ₂ e”)	84,431.49	69,089.45*	70,034.50
C11(b) Scope 2 Emission**				
Group	tCO ₂ e	2,257.60	2,260.95	2,247.53
C11(c) Scope 3 Emission				
Group	tCO ₂ e	683.28	393.03	442.66

* Restated: The FYE June 2025 Scope 1 GHG emissions have been restated following the adoption of the expanded reporting format, which includes additional fuel consumption sources (system oil, cylinder oil and company vehicle fuel) that were not captured previously. This allows for more comprehensive emissions management. This change has not been reflected in FYE 2024.

** Associated with electricity consumption.

Stack Emissions Monitoring

The Group is committed to minimising its environmental footprint through effective emissions management and pollution prevention. These efforts are supported by compliance with applicable environmental legislation and regulatory requirements administered by the Department of Environment ("DOE") and other relevant authorities.

To ensure compliance with applicable air emission requirements, Stratavest Sdn. Bhd. conducts periodic stack emissions monitoring at the plant. Monitoring covers particulate emissions, including black smoke, and gaseous emissions to verify compliance with the applicable environmental standards and licence conditions.

The amount of carbon produced from stack monitoring: -

		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
Periodic Stack Emission				
Stratavest Sdn. Bhd.	tCO ₂ e	0.84	0.65	0.70

Note: The periodic stack emissions presented above form part of the Group's Scope 1 GHG emissions reported under the Climate-related Disclosures – Metrics and Targets section.

Sustainability Statement

This indicator is exclusively applicable to STV due to its operations. However, the value of this indicator has also been reported under Scope 1.

To improve energy efficiency and reduce GHG emissions, the Group implemented the following initiatives during the reporting period: -

- Promoted virtual meetings to reduce business travel and associated fuel and electricity consumption;
- Raised employee awareness of energy conservation through responsible use of lighting and air-conditioning systems; and
- Progressively replaced ageing lighting and equipment with more energy-efficient alternatives.

The Group will continue to strengthen its energy management practices by investing in energy-efficient equipment and identifying opportunities to optimise operational performance. These initiatives support the Group's efforts to reduce GHG emissions while contributing to its long-term sustainability objectives.

Climate-related Targets

The Group has not established quantitative climate-related targets for its Energy Sector operations during the current FY. This reflects the ongoing development of data systems, emissions baselines and internal methodologies required to support robust and measurable target setting.

In the interim, Management monitors year-on-year trends in GHG emissions and other relevant climate-related performance indicators to identify opportunities for continuous improvement and to inform the ongoing evaluation of mitigation measures. The establishment of quantitative climate-related targets will be considered as data quality, internal capabilities and regulatory expectations continue to mature.

16. ENVIRONMENT

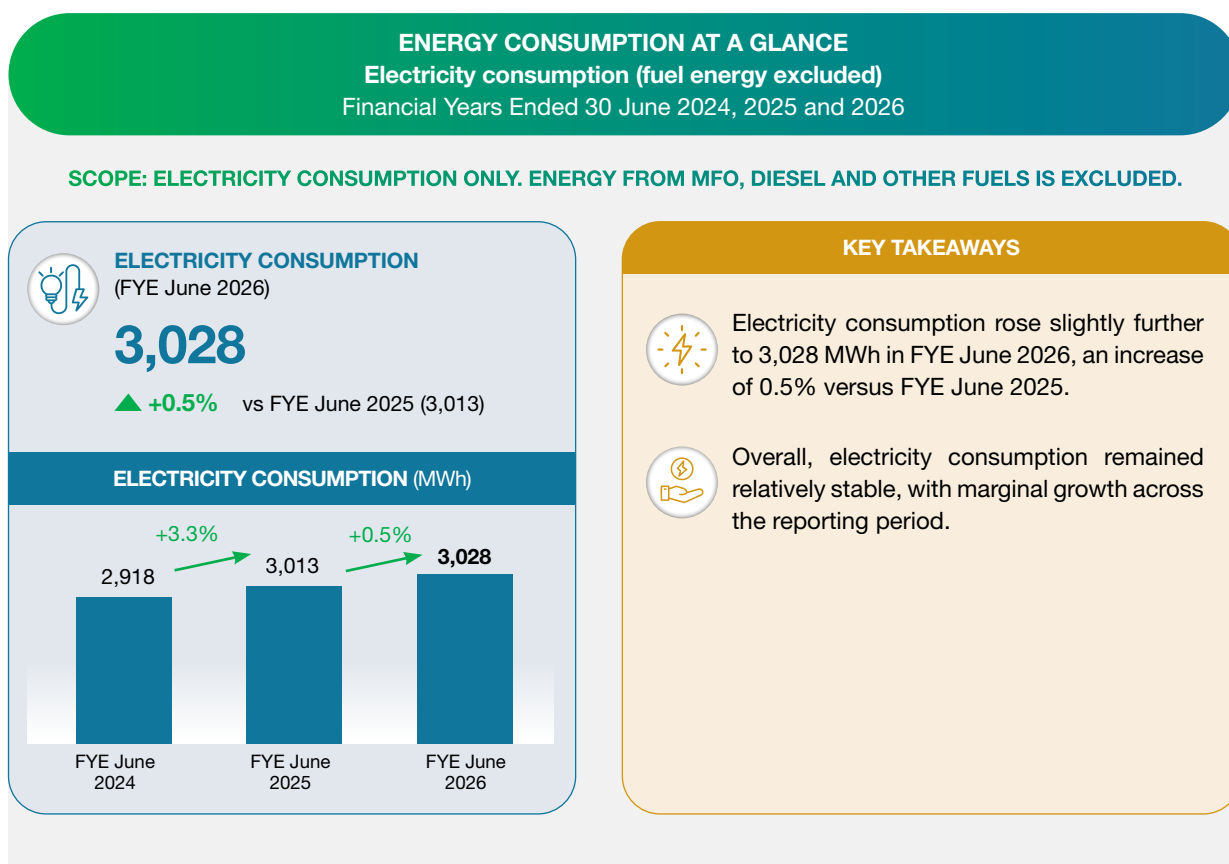
Responsible environmental stewardship is fundamental to long-term business resilience and sustainable value creation. The Group is committed to minimising its environmental footprint through the efficient use of resources, responsible emissions management, and compliance with applicable environmental laws and regulations.

The Group's environmental management focuses on improving energy efficiency, reducing GHG emissions, promoting responsible water use and waste management, and safeguarding the natural environment across its operations. These efforts support operational efficiency, strengthen environmental performance and contribute towards Malaysia's transition to a lower-carbon economy.

ENERGY MANAGEMENT

Effective energy management plays an important role in improving operational efficiency, reducing operating costs and lowering GHG emissions. Accordingly, the Group monitors its energy consumption to identify opportunities for efficiency improvements while supporting responsible resource utilisation across its operations.

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In FYE 2026, electricity consumption — fuel energy excluded — was 3,028 MWh, compared with 3,013 MWh in FYE 2025. The Group continues to implement energy efficiency initiatives to optimise energy performance and reduce overall energy consumption.

			Financial Year Ended	
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C4(a) Electricity consumption — fuel energy excluded				
Group	MWh	2,918	3,013	3,028

Looking ahead, the Group will continue to improve energy efficiency by progressively replacing ageing heating, ventilation and air-conditioning (“HVAC”) systems, lighting and motors with more energy-efficient alternatives during scheduled maintenance and facility upgrades.

WATER MANAGEMENT

The Group recognises water as an important natural resource and is committed to managing water consumption responsibly across its operations. Water use is monitored to support operational efficiency, ensure compliance with applicable regulatory requirements and identify opportunities to improve resource management.

In FYE 2026, the Group recorded total water consumption of 53 Megalitres (“ML”), representing a decrease compared with the previous financial year. The reduction was primarily attributable to lower water consumption following the closure of one of the Group’s catering branches in Penang during the reporting period.

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			Financial Year Ended	
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C9(a) Total volume of water used				
Group	ML	81	84	53

The Group will continue to monitor and report on its water consumption as part of its ongoing commitment to responsible resource management and transparent environmental reporting.

WASTE MANAGEMENT

The Group is committed to minimising waste generation and promoting responsible waste management practices across its operations. Waste streams are monitored to ensure compliance with applicable environmental regulations while supporting efficient resource utilisation and reducing environmental impacts.

In FYE 2026, the Group recorded 54.29 metric tonnes of waste generated, an increase of 27.4% from FYE 2025. Waste diverted from disposal increased by 76.8% to 5.68 metric tonnes, while waste directed to disposal increased by 23.4% to 48.61 metric tonnes. The diversion share improved from 7.5% to 10.5%. Percentage changes and shares are calculated using the underlying quantities before presentation rounding.

		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C10(a) Total waste generated				
Group	Metric tonnes	52.09	42.60	54.29
C10(b) Total waste diverted from disposal				
Group	Metric tonnes	3.65	3.21	5.68
C10(c) Total waste directed to disposal				
Group	Metric tonnes	48.44	39.39	48.61

Waste Management at Libaran Power Plant

At Stratavest Sdn. Bhd.'s Libaran Power Plant, sludge generated is classified and managed in accordance with the Environmental Quality Act 1974 and applicable DOE requirements. Licensed waste contractors are engaged for the collection, transportation and disposal of the sludge, ensuring compliance with regulatory requirements while minimising potential environmental impacts.

The quantity of sludge generated during the reporting period is presented below: -

		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
Sludge generated				
Stratavest Sdn. Bhd.	Metric tonnes	10.0	11.7	31.7

Sustainability Statement

The increase in sludge generated during FYE 2026 was due to additional sludge from the Medium Fuel Oil (“MFO”) spillage incident, which was reported to the DOE. The increased sludge release was disposed in accordance with relevant government regulations.

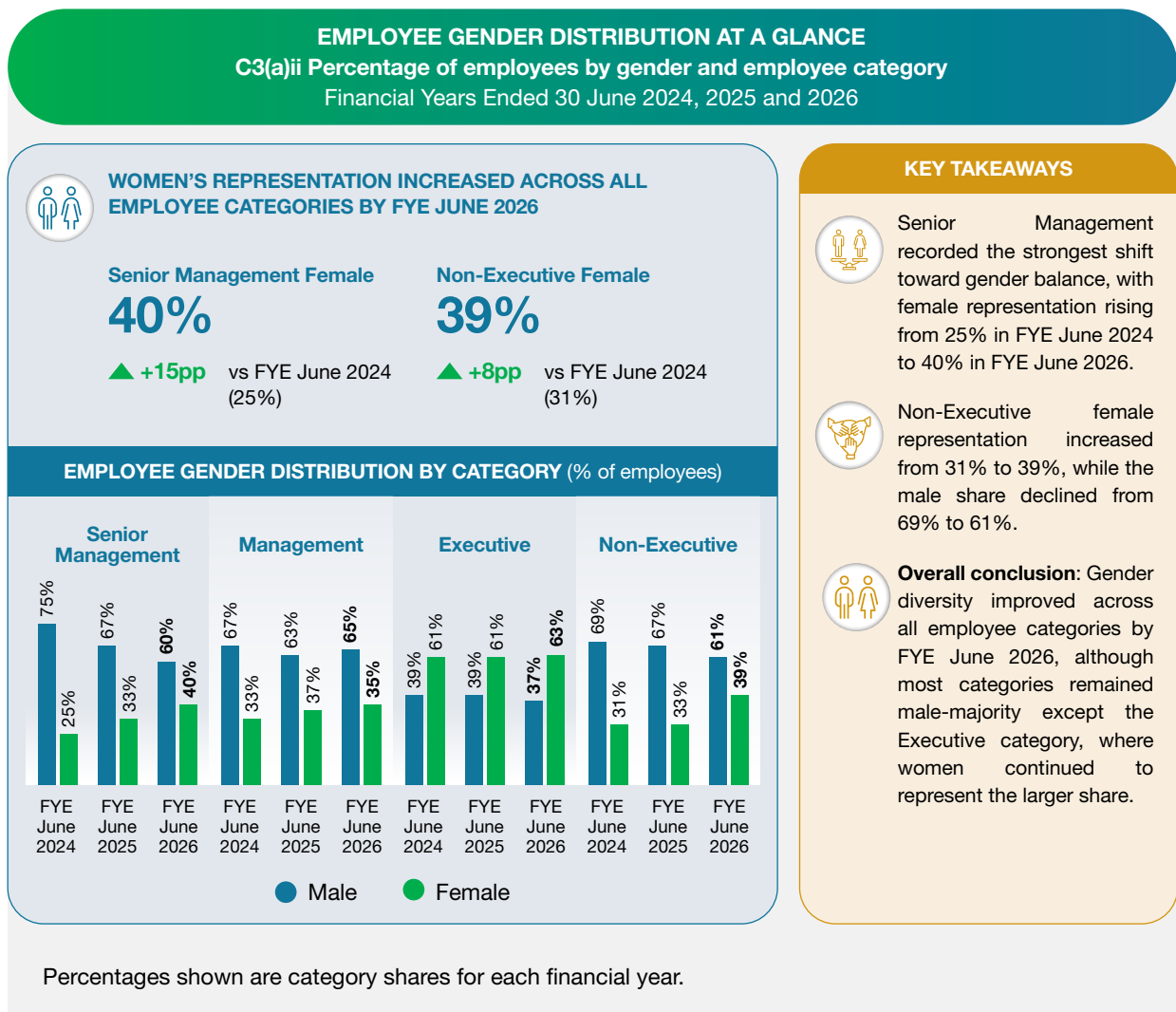
The Group will continue to strengthen its waste management practices through waste reduction initiatives, responsible disposal methods and ongoing monitoring to minimise environmental impacts and support sustainable operations.

17. SOCIAL

DIVERSITY

The Group is committed to fostering a diverse, equitable and inclusive workplace where employees are valued and provided with equal opportunities to contribute and develop. We recognise that a workforce comprising individuals with diverse backgrounds, experiences and perspectives strengthens decision-making, encourages innovation and enhances organisational resilience.

In FYE 2026, the Group continued to promote diversity across its workforce by providing equal employment opportunities based on merit, regardless of gender, age, ethnicity or other personal characteristics. The Group believes that an inclusive workplace encourages collaboration, broadens perspectives and supports sustainable business performance by enabling employees to contribute their skills and ideas effectively.



Sustainability Statement

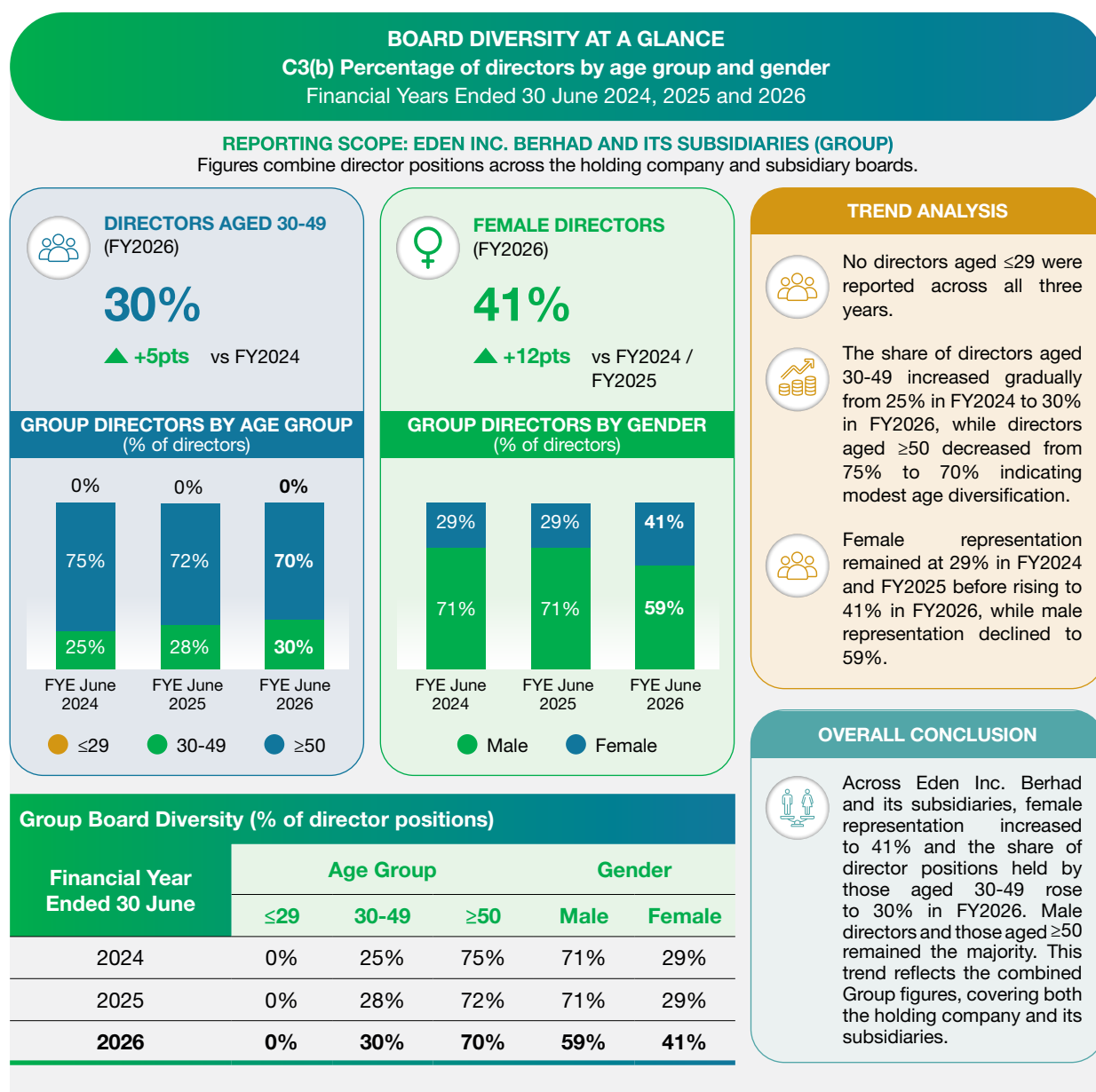
The Group remains committed to cultivating an inclusive work environment where diversity is respected and employees are empowered to achieve their full potential, supporting long-term value creation for both the organisation and its stakeholders.

Entity	Category	Age Group/ Gender	Unit of measurement	Financial Year Ended		
				FYE June 2024	FYE June 2025	FYE June 2026
C3(a)i Percentage of employees by age group and employee category						
Group	Senior Management	≤29	%	0	0	0
		30 – 49	%	50	17	20
		≥50	%	50	83	80
	Management	≤29	%	0	0	0
		30 – 49	%	33	37	50
		≥50	%	67	63	50
	Executive	≤29	%	27	35	39
		30 – 49	%	45	52	39
		≥50	%	28	13	22
	Non-Executive	≤29	%	49	55	53
		30 – 49	%	40	36	40
		≥50	%	11	9	8
C3(a)ii Percentage of employees by gender and employee category						
Group	Senior Management	Male	%	75	67	60
		Female		25	33	40
	Management	Male	%	67	63	65
		Female		33	37	35
	Executive	Male	%	39	39	37
		Female		61	61	63
	Non-Executive	Male	%	69	67	61
		Female		31	33	39

Note: Percentages are rounded independently to the nearest whole number and may not sum to 100%.

Sustainability Statement

To support consistent governance practices and facilitate the sharing of knowledge and expertise across the Group, several directors of the Group also serve on the boards of its key subsidiaries.



			Financial Year Ended		
Entity	Age Group/ Gender	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C3(b)i Percentage of directors by age group					
Group	≤29	%	0	0	0
	30 – 49	%	25	28	30
	≥50	%	75	72	70
C3(b)ii Percentage of directors by gender					
Group	Male	%	71	71	59
	Female	%	29	29	41

Sustainability Statement

The following table presents the directors of Eden Inc. Berhad separately. As at 30 June 2026, the Board of Eden Inc. Berhad comprised seven directors: five male and two female. One director was aged 30–49, while six were aged 50 and above.

Dimension	Category	Number of directors	Percentage (%)
Gender	Male	5	71
Gender	Female	2	29
Gender	Total	7	100
Age group	≤29	0	0
Age group	30–49	1	14
Age group	≥50	6	86
Age group	Total	7	100

LABOUR PRACTICES

The Group is committed to fostering a supportive and inclusive workplace by investing in employee development, continuous learning and career progression. Through structured training programmes, mentoring and coaching initiatives, the Group seeks to equip employees with the knowledge, skills and competencies required to perform effectively while supporting their long-term professional growth.

In FYE 2026, the Group conducted training programmes covering both technical and non-technical competencies. The programmes were designed to strengthen employees' professional capabilities, develop leadership potential and enhance awareness of key areas including occupational safety and health, ethics, quality management, cybersecurity and emerging technologies. Employees also received training on new systems and operational processes to support efficiency, compliance and continuous improvement.

The Group recorded a total of 2,594.5 training hours during the reporting period, an increase from 2,029 training hours in FYE 2025. This increase reflects the Group's continued investment in employee development and its commitment to building a capable, resilient and future-ready workforce.

			Financial Year Ended		
Entity	Category	Unit	FYE June 2024	FYE June 2025	FYE June 2026
C6(a) Total hours of training by employee category					
Group	Senior Management	Hours	14.00	35.00	70.00
	Management	Hours	147.00	278.50	177.50
	Executive	Hours	731.00	862.50	711.50
	Non-executive	Hours	3,264.00	853.00	1,635.50
	Total	Hours	4,156.00	2,029.00	2,594.50

In addition to employee development, the Group monitors key workforce indicators to support effective workforce planning and talent management. In FYE 2026, 75% of employees were engaged under contract or temporary employment arrangements, with the remainder employed on a permanent basis. Employee turnover during the reporting period comprised 1 senior management personnel, 6 management personnel, 16 executives and 59 non-executives. These workforce metrics enable Management to monitor workforce stability, strengthen employee retention and support equitable career development opportunities across all levels of the organisation.

Sustainability Statement

			Financial Year Ended		
Entity	Category	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C6(b) Percentage of employees that are contractors or temporary staff					
Group	-	%	70	74	75
C6(c) Total number of employee turnover by employee category					
Group	Senior Management	Number	0	0	1
	Management	Number	0	3	6
	Executive	Number	33	25	16
	Non-executive	Number	63	46	59

EMPLOYEE BENEFITS

The Group recognises that its employees are fundamental to its long-term success and remains committed to providing a fair, supportive and inclusive workplace that promotes employee well-being, engagement and professional development.

In FYE 2026, the statutory minimum monthly wage applicable under Malaysia's Minimum Wages Order 2024 was RM1,700. The Group recognises its obligations under applicable employment and wage legislation and remains committed to fair employment practices and equitable treatment of employees.

To promote employee well-being and foster a positive workplace culture, the Group organised various wellness and engagement initiatives throughout the reporting period, including badminton and pickleball sessions, as well as staff birthday celebrations. These activities encourage healthy lifestyles, strengthen teamwork and enhance employee engagement across the organisation.

The Group also remains committed to respecting and protecting human rights within its operations. In FYE 2026, the Group recorded zero substantiated complaints concerning human rights violations, remaining consistent with the previous two financial years. Management continues to promote a respectful and inclusive working environment through fair employment practices, employee engagement and compliance with applicable labour laws.

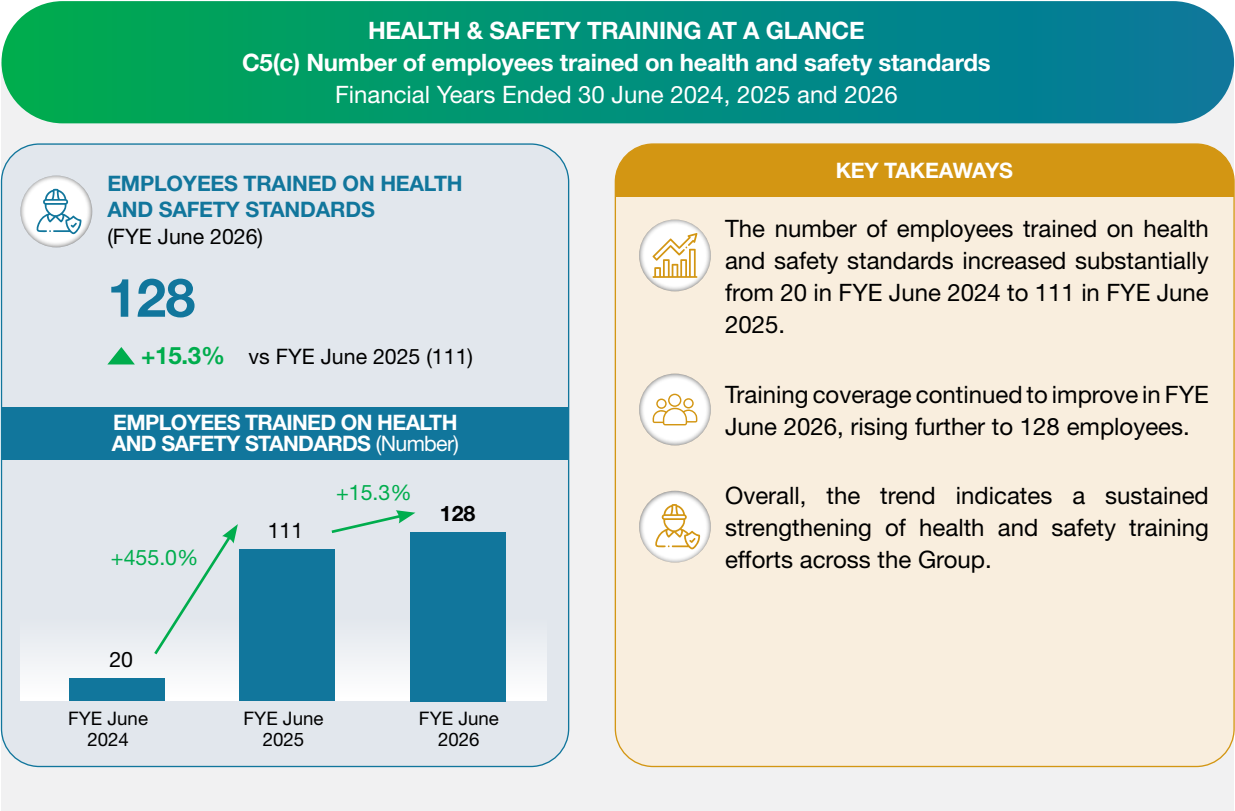
The Group will continue to enhance its employee benefits and engagement initiatives to support workforce well-being, strengthen employee retention and contribute to sustainable organisational performance.

		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C6(d) Number of substantiated complaints concerning human rights violations				
Group	Number	0	0	0

OCCUPATIONAL SAFETY AND HEALTH

The Group monitors occupational safety performance using the **Lost-Time Incident Rate (LTIR)**, expressed as the number of lost-time incidents per 200,000 hours worked. The reported Group LTIR for FYE 2026 was 0.00. The Group continues to strengthen the consistency of incident and hours-worked data used in consolidated safety reporting. The Group is committed to providing a safe and healthy working environment by integrating occupational safety and health ("OSH") considerations into its daily operations. Recognising the nature of its power generation activities, the Group places strong emphasis on identifying workplace hazards, preventing work-related injuries and illnesses, and ensuring compliance with applicable occupational safety and health legislation and regulatory requirements.

Sustainability Statement



In FYE 2026, the Group maintained a proactive approach to creating safe, healthy, and conducive workplaces.

- Regular Inspections and Audits:** Comprehensive safety inspections and audits were conducted across all facilities (particularly at our power plants) to identify hazards, implement corrective actions, and ensure full compliance with relevant safety policies and statutory requirements.
- Active Employee Engagement:** Employees are encouraged to participate in safety programmes, promptly report potential hazards, and provide feedback on improvements. Business-unit management and staff jointly review and update safety procedures to address evolving operational risks and align with industry best practices.
- Protective Equipment and Emergency Readiness:** Appropriate personal protective equipment (“PPE”)—including helmets, gloves, goggles, and safety vests, is provided according to job-specific risks. Critical safety equipment, such as fire extinguishers and emergency exits, is routinely maintained to ensure readiness in the event of an emergency.

Through these initiatives, the Group continues to strengthen its occupational safety and health management practices, promote employee well-being and foster a strong culture of safety across its operations.

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		Financial Year Ended		
Entity	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C5(a) Number of work-related fatalities				
Group	Number	0	0	0
C5(b) Lost time incident rate				
Group	Rate	0.00	0.76*	0.00
C5(c) Number of employees trained on health and safety standards				
Group	Number	20	111	128

* Revision to FYE 2025 LTIR of 0.76 is obtained by weighting entity-reported rates from Eden Catering Sdn. Bhd. and Underwater World Langkawi Sdn. Bhd. by estimated working hours for 274 employees throughout the year, eight hours daily, five days weekly and state holidays, with Eden Catering Sdn. Bhd. staff in Selangor. The estimate replaces 2.39, which incorrectly added entity rates.

18. BUSINESS CONTINUITY AND SUSTAINABLE OPERATIONS

The Group continues to strengthen its Business Continuity Plan as a core element of operational resilience. Building on last year's groundwork, the current approach emphasises scenario testing, cross-functional drills, and rapid-response protocols to address unexpected disruptions such as floods, pandemics, or fires. Updated recovery strategies and regular plan reviews ensure that critical functions can be restored swiftly and safely, protecting stakeholders and assets while minimising downtime.

19. BIODIVERSITY AND CONSERVATION

Underwater World Langkawi participated in the following programmes listed below: -

- Animal exchange programme with Penang Bird Park and Aquaria KLCC.
- Collaboration with the Fisheries Research Institute ("FRI") concerning live-feed culture, including brine shrimp and rotifers, and clownfish breeding at Aquarium Tunku Abdul Rahman ("AkuaTAR"), Batu Maung. An Underwater World Langkawi aquarist participated in related husbandry training in November 2025.
- UWL has been a member of Malaysian Association of Zoological Parks and Aquaria since 2000 and Southeast Asian Zoos and Aquariums Association ("SEAZA") since 2024. The associations primarily function as collective bodies that represent and provide support for zoos and aquariums in the region. These serve as a liaison with the government and aim to improve the standards of animal welfare, conservation, education, and management among their members.
- Collaboration with the Department of Fisheries and MareCet (Malaysian NGO that monitors welfare of zoo animals) in rescue, treatment, rehabilitation and release of injured sea turtles in Langkawi.
- African penguin exchange programme involving transferring Underwater World Langkawi penguins to Chimelong Ocean Kingdom in China and Magic Aquarium Tashkent, Uzbekistan.

Together, these initiatives reflect the Group's commitment to marine conservation, animal welfare and environmental stewardship.

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20. PERFORMANCE DATA TABLE

This Performance Data Table retains the legacy Bursa indicators C1–C11 for continuity and comparison and presents metrics relevant to the Group's material sustainability matters. Indicator-specific reporting boundaries are explained where applicable. The voluntary climate-risk assessment and related narrative focus on Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd., while the GHG emissions figures use the defined Group emissions boundary and are reproduced consistently under the C11 classifications. Scope 3 covers business travel and employee commuting only. Figures follow indicator-specific rounding conventions, and independently rounded percentages may not sum to 100%.

Common Indicator	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
ANTI-CORRUPTION				
C1(a) % of employees who have received training on anti-corruption by employee category				
• Senior Management	%	0	0	40
• Management	%	0	0	60
• Executive	%	0	0	29
• Non-Executive	%	0	0	0
C1(b) % of operations assessed for corruption-related risks				
• Group	%	0	0	0
C1(c) Confirmed incidents of corruption				
• Group	Number	0	0	0
COMMUNITY / SOCIETY				
C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer				
• Group	RM	36,916	33,233	41,315
C2(b) Total number of beneficiaries of the investment in communities				
• Group	Number	567	5,715	2,116
DIVERSITY				
C3(a) % of employees by gender & age group, for each employee category				
• Senior Management, Male	%	75	67	60
• Senior Management, Female		25	33	40
• Management, Male	%	67	63	65
• Management, Female		33	37	35
• Executive, Male	%	39	39	37
• Executive, Female		61	61	63
• Non-Executive, Male	%	69	67	61
• Non-Executive, Female		31	33	39
• Senior Management, ≤29	%	0	0	0
• Senior Management, 30 – 49		50	17	20
• Senior Management, ≥50		50	83	80
• Management, ≤29	%	0	0	0
• Management, 30 – 49		33	37	50
• Management, ≥50		67	63	50

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Common Indicator	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
• Executive, ≤29		27	35	39
• Executive, 30 – 49	%	45	52	39
• Executive, ≥50		28	13	22
• Non-Executive, ≤29		49	55	53
• Non-Executive, 30 – 49	%	40	36	40
• Non-Executive, ≥50		11	9	8
Diversity – Group including Eden Inc. Berhad and subsidiaries¹				
C3(b) Directors by gender				
• Male	%	71	71	59
• Female		29	29	41
C3(b) Directors by age group				
• ≤29		0	0	0
• 30 – 49	%	25	28	30
• ≥50		75	72	70
Diversity – Eden Inc. Berhad holding company Board only¹				
C3(b)i Directors by age group				
• ≤29		-	0	0
• 30 – 49	%	-	29	14
• ≥50		-	71	86
C3(b)ii Directors by gender				
• Male	%	71	71	71
• Female		29	29	29
ENERGY MANAGEMENT				
C4(a) Electricity consumption only – fuel energy excluded				
• Group	MWh	2,918	3,013	3,028
HEALTH & SAFETY				
C5(a) Number of work-related fatalities				
• Group	Number	0	0	0
C5(b) Lost time incident rate				
• Group	Rate	0.00	0.76 ²	0.00
C5(c) Number of employees trained on health & safety standards				
• Group	Number	20	111	128
LABOUR PRACTICES & STANDARDS				
C6(a) Total hours of training by employee category				
• Senior Management		14.00	35.00	70.00
• Management	Hours	147.00	278.50	177.50
• Executive		731.00	862.50	711.50
• Non-Executive		3,264.00	853.00	1,635.50
C6(a) Total training hours				
• Group	Hours	4,156.00	2,029.00	2,594.50

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Common Indicator	Unit of measurement	FYE June 2024	FYE June 2025	FYE June 2026
C6(b) Employees who are contractors or temporary staff				
• Group	%	70	74	75
C6(c) Total number of employee turnover by employee category				
• Senior Management	Number	0	0	1
• Management		0	3	6
• Executive		33	25	16
• Non-Executive		63	46	59
C6(d) Number of substantiated complaints concerning human rights violations				
• Group	Number	0	0	0
SUPPLY CHAIN MANAGEMENT				
C7(a) Proportion of spending on local suppliers				
• Group	%	99.87	98.03	99.04
DATA PRIVACY & SECURITY				
C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data				
• Group	Number	0	0	0
WATER				
C9(a) Total volume of water used				
• Group	ML	81	84	53
WASTE				
C10(a) Total waste generated				
• Group	Metric tonnes	52.09	42.60	54.29
C10(b) Total waste diverted from disposal				
• Group	Metric tonnes	3.65	3.21	5.68
C10(c) Total waste directed to disposal				
• Group	Metric tonnes	48.44	39.39	48.61
EMISSIONS				
C11(a) Scope 1 Emissions				
• Group	tCO ₂ e	84,431.49	69,089.45*	70,034.50
C11(b) Scope 2 Emissions (from generation of purchased electricity)				
• Group	tCO ₂ e	2,257.60	2,260.95	2,247.53
C11(c) Scope 3 Emissions				
• Group	tCO ₂ e	683.28	393.03	442.66

* Restated: The FYE June 2025 Scope 1 GHG emissions have been restated following the adoption of the expanded reporting format, which includes additional fuel consumption sources (system oil, cylinder oil and company vehicle fuel) that were not captured previously. This change was not applied to FYE 2024.

¹ Director scope: Group figures count director positions across Eden Inc. Berhad and its subsidiaries. Holding company director-age figures for FYE 2024 are not presented.

² Revision to FYE 2025 LTIR of 0.76 is obtained by weighting entity-reported rates from Eden Catering Sdn. Bhd. and Underwater World Langkawi Sdn. Bhd.. The following are assumed: 274 employees throughout the year, eight hours daily, five days weekly and state holidays, with Eden Catering Sdn. Bhd. staff in Selangor. The estimate replaces 2.39, which incorrectly added entity rates.

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21. IFRS S2 INDEX

Unless otherwise indicated, the disclosures under Governance, Strategy and Risk Management relate to the Group's Energy Sector operations, comprising Stratavest Sdn. Bhd. and Musteq Hydro Sdn. Bhd.. Scope 1, Scope 2 and selected Scope 3 GHG emissions disclosed under Metrics and Targets are reported on a Group-wide basis. This index cross-references selected IFRS S2 disclosure requirements considered by the Group in preparing its voluntary climate-related disclosures for FYE 2026. It is provided for reference purposes only and does not constitute, and should not be read as, an assertion of full compliance with, or adoption of, IFRS S2.

REFERENCE NO.	DISCLOSURE DESCRIPTION	SECTION
GOVERNANCE		
	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:-	
Paragraph 6(a)	(i) how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s);	Section 11: Governance
	(ii) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	To be disclosed in future reporting periods
	(iii) how and how often the body(s) or individual(s) is informed about sustainability-related/ climate-related risks and opportunities;	
	(iv) how the body(s) or individual(s) takes into account sustainability-related/ climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and	Section 11: Governance
	(v) how the body(s) or individual(s) oversees the setting of targets related to sustainability-related/ climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	Section 11: Governance
	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: -	
Paragraph 6(b)	(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	Section 11: Governance
	(ii) whether management uses controls and procedures to support the oversight of sustainability-related/ climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	

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REFERENCE NO.	DISCLOSURE DESCRIPTION	SECTION
STRATEGY		
	An entity shall disclose information that enables users of general-purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall: -	
Paragraph 10	(a) describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Sections 12 and 13: Scenario Analysis and Climate Risk Assessment; Climate-Related Risks and Opportunities
	(b) explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk;	
	(c) specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	
	(d) explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	Section 10: Climate-Related Disclosures - Reporting Boundary and Time Horizon
	An entity shall disclose information that enables users of general-purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose: -	
Paragraph 13	(a) a description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain;	Section 13: Climate-Related Risks and Opportunities
	(b) a description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	
	An entity shall disclose information that enables users of general-purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	
Paragraph 14	(a) information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about:	Section 13: Climate-Related Risks and Opportunities
	(a)(i) current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments);	

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	(a)(ii) current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications);	
	(a)(iii) current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains);	
Paragraph 14	(a)(iv) any climate-related transition plans the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies; and	To be established and disclosed in future reporting periods, as the Group's data systems, emissions baselines and methodologies continue to develop.
	(a)(v) how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33–36.	
	(b) information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a).	
	(c) quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).	
An entity shall disclose information that enables users of general-purpose financial reports to understand: -		
Paragraph 15	(a) the effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects); and	Sections 11 and 13 - Strategy and Climate-Related Risks and Opportunities
	(b) the anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	
An entity shall disclose information that enables users of general-purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1–B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: -		
Paragraph 22	(a) the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general-purpose financial reports to understand: -	
	(i) the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis;	Section 13: Climate-Related Risks and Opportunities
	(ii) the significant areas of uncertainty considered in the entity's assessment of its climate resilience;	Section 13: Climate-Related Risks and Opportunities

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	(iii) the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including: -	
	(1) the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities;	Section 13: Climate-Related Risks and Opportunities
	(2) the entity's ability to redeploy, repurpose, upgrade or decommission existing assets; and	
	(3) the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience; and	
	(b) how and when the climate-related scenario analysis was carried out, including: -	
	(i) information about the inputs the entity used, including: -	Section 12: Scenario Analysis and Climate Risk Assessment
	(1) which climate-related scenarios the entity used for the analysis and the sources of those scenarios;	
	(2) whether the analysis included a diverse range of climate-related scenarios;	
	(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;	
Paragraph 22	(4) whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;	
	(5) why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;	
	(6) the time horizons the entity used in the analysis; and	
	(7) what scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis);	
	(ii) the key assumptions the entity made in the analysis, including assumptions about: -	
	(1) climate-related policies in the jurisdictions in which the entity operates;	Section 12: Scenario Analysis and Climate Risk Assessment
	(2) macroeconomic trends;	
	(3) national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources);	
	(4) energy usage and mix; and	
	(5) developments in technology; and	
	(iii) the reporting period in which the climate-related scenario analysis was carried out (see paragraph B18).	

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REFERENCE NO.	DISCLOSURE DESCRIPTION	SECTION
RISK MANAGEMENT		
	To achieve this objective, an entity shall disclose information about: -	
	(a) the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about: -	
	(i) the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes);	Section 14: Risk Management
	(ii) whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks;	
	(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria);	Section 14: Risk Management
Paragraph 25	(iv) whether and how the entity prioritises climate-related risks relative to other types of risk;	Section 14: Risk Management
	(v) how the entity monitors climate-related risks; and	Section 14: Risk Management
	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period;	Section 14: Risk Management
	(b) the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities; and	Section 14: Risk Management
	(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	Section 14: Risk Management

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REFERENCE NO.	DISCLOSURE DESCRIPTION	SECTION
METRICS AND TARGETS		
	An entity shall disclose information relevant to the cross-industry metric categories of: -	
	(a) greenhouse gases—the entity shall: -	
	(i) disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent (see paragraphs B19–B22), classified as: -	
	(1) Scope 1 greenhouse gas emissions;	Section 15: Metrics and Targets
	(2) Scope 2 greenhouse gas emissions; and	
	(3) Scope 3 greenhouse gas emissions;	Section 15: Metrics and Targets (Disclosed on a voluntary basis – Categories 6 and 7 only)
	(ii) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions (see paragraphs B23–B25);	Section 15: Metrics and Targets - Climate-Related Metrics
Paragraph 29	(iii) disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: -	
	(1) the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions;	Section 15: Metrics and Targets - Climate-Related Metrics
	(2) the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and	
	(3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	
	(iv) for Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1) – (2), disaggregate emissions between: -	
	(1) the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and	Section 15: Metrics and Targets - Climate-Related Metrics
	(2) other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries);	
	(v) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(2), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions (see paragraphs B30–B31); and	Section 15: Metrics and Targets - Climate-Related Metrics

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(vi) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose: -

Paragraph 29	(1) the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011); and	Section 15: Metrics and Targets (Disclosed on a voluntary basis – Categories 6 and 7 only)
	(2) additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance (see paragraphs B58–B63);	
	(b) climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks;	Quantitative disclosure to be developed in future reporting periods; climate-related risks, opportunities and associated capital considerations are currently described qualitatively under Section 13: Climate-Related Risks and Opportunities.
	(c) climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks;	
	(d) climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities;	
	(e) capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities	
	(f) internal carbon prices—the entity shall disclose: -	
	(i) an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis); and	Section 15: Metrics and Targets
	(ii) the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions;	
	(g) remuneration—the entity shall disclose: -	
Paragraph 33	(i) a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)); and	Section 11: Governance
	(ii) the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	
	An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose: -	
	(a) the metric used to set the target (see paragraphs B66–B67);	To be established and disclosed in future reporting periods, as the Group's data systems, emissions baselines and methodologies continue to develop.
	(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	
	(c) the part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region);	
	(d) the period over which the target applies;	
	(e) the base period from which progress is measured;	

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	(f) any milestones and interim targets;	
	(g) if the target is quantitative, whether it is an absolute target or an intensity target; and	
	(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	
Paragraph 34	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: -	To be established and disclosed in future reporting periods, as the Group's data systems, emissions baselines and methodologies continue to develop.
	(a) whether the target and the methodology for setting the target has been validated by a third party;	
	(b) the entity's processes for reviewing the target;	
	(c) the metrics used to monitor progress towards reaching the target; and	
Paragraph 35	(d) any revisions to the target and an explanation for those revisions.	To be established and disclosed in future reporting periods, as the Group's data systems, emissions baselines and methodologies continue to develop.
	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	
Paragraph 36	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose:	
	(a) which greenhouse gases are covered by the target.	
	(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	
	(c) whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target (see paragraphs B68–B69).	
	(d) whether the target was derived using a sectoral decarbonisation approach.	
	(e) the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the entity shall disclose information including, and with reference to paragraphs B70–B71:	
	(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	
	(ii) which third-party scheme(s) will verify or certify the carbon credits;	
	(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and	
	(iv) any other factors necessary for users of general-purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	

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EDEN INC. BERHAD
BMLR Transition Period

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Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Anti-corruption	C1(a) Employees receiving anti-corruption training — Senior Management	%	0	40	—	No assurance	
Anti-corruption	C1(a) Employees receiving anti-corruption training — Management	%	0	60	—	No assurance	
Anti-corruption	C1(a) Employees receiving anti-corruption training — Executive	%	0	29	—	No assurance	
Anti-corruption	C1(a) Employees receiving anti-corruption training — non-executive	%	0	0	—	No assurance	
Anti-corruption	C1(b) Percentage of operations assessed for corruption-related risks	%	0	0	—	No assurance	
Anti-corruption	C1(c) Confirmed incidents of corruption	Number of confirmed incidents	0	0	—	No assurance	
Community/Society	C2(a) Total amount invested in the community where target beneficiaries are external to the listed issuer	MYR	33,233	41,315	—	No assurance	Community investment figures are rounded to the nearest ringgit.
Community/Society	C2(b) Total number of beneficiaries of investment in communities	Number of beneficiaries	5,715	2,116	—	No assurance	
Diversity	C3(a) Male employees — Senior Management	%	67	60	—	No assurance	Percentages are rounded independently to the nearest whole percentage and may not sum to 100%. This applies to all C 3 percentages.
Diversity	C3(a) Female employees — Senior Management	%	33	40	—	No assurance	

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EDEN INC. BERHAD
BMLR Transition Period

Date & Time: 2026-10-30 12:27:55
Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	C3(a) Male employees — Management	%	63	65	—	No assurance	
Diversity	C3(a) Female employees — Management	%	37	35	—	No assurance	
Diversity	C3(a) Male employees — Executive	%	39	37	—	No assurance	
Diversity	C3(a) Female employees — Executive	%	61	63	—	No assurance	
Diversity	C3(a) Male employees — non-executive	%	67	61	—	No assurance	
Diversity	C3(a) Female employees — non-executive	%	33	39	—	No assurance	
Diversity	C3(a) Employees aged 30–49 — Senior Management	%	17	20	—	No assurance	
Diversity	C3(a) Employees aged ≥50 — Senior Management	%	83	80	—	No assurance	
Diversity	C3(a) Employees aged ≤29 — Senior Management	%	0	0	—	No assurance	
Diversity	C3(a) Employees aged ≤29 — Management	%	0	0	—	No assurance	
Diversity	C3(a) Employees aged 30–49 — Management	%	37	50	—	No assurance	
Diversity	C3(a) Employees aged ≥50 — Management	%	63	50	—	No assurance	
Diversity	C3(a) Employees aged ≤29 — Executive	%	35	39	—	No assurance	

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EDEN INC. BERHAD

BMLR Transition Period

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Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	C3(a) Employees aged 30-49 — Executive	%	52	39	—	No assurance	
Diversity	C3(a) Employees aged ≥50 — Executive	%	13	22	—	No assurance	
Diversity	C3(a) Employees aged ≤29 — non-executive	%	55	53	—	No assurance	
Diversity	C3(a) Employees aged 30-49 — non-executive	%	36	40	—	No assurance	
Diversity	C3(a) Employees aged ≥50 — non-executive	%	9	8	—	No assurance	
Diversity	C3(b) Male directors	%	71	71	—	No assurance	Based on the Director count of Eden Inc Berhad as the listed entity. Please refer to the Sustainability Report for more details.
Diversity	C3(b) Female directors	%	29	29	—	No assurance	Based on the Director count of Eden Inc Berhad as the listed entity.
Diversity	C3(b) Directors aged ≤29	%	0	0	—	No assurance	Based on the Director count of Eden Inc Berhad as the listed entity.
Diversity	C3(b) Directors aged 30-49	%	29	14	—	No assurance	Based on the Director count of Eden Inc Berhad as the listed entity.
Diversity	C3(b) Directors aged ≥50	%	71	86	—	No assurance	Based on the Director count of Eden Inc Berhad as the listed entity.

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EDEN INC. BERHAD

BMLR Transition Period

Date & Time: 2026-10-30 12:27:55

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Energy management	Electricity consumption (fuel energy excluded)	MWh	3,013	3,028	—	No assurance	Figures cover electricity consumption only and exclude energy from utilizing medium fuel oil, diesel and other fuels. Associated emissions from purchased electricity are reported under C11(b), Scope 2, in tCO ₂ e.
Health and safety	C5(a) Number of work-related fatalities	Number	0	0	—	No assurance	
Health and safety	C5(c) Number of employees trained on health and safety standards	Number of employees	111	128	—	No assurance	
Health and safety	C5(b)—Lost-time incident rate	Rate	0.76	0.00	—	No assurance	FYE2025 LTIR of 0.76 is an estimate, obtained by weighting entity-reported rates from Eden Catering and Underwater World Langkawi by estimated working hours. The estimate replaces 2.39 for FYE 2025 as a more precise calculation.
C6(a) - Labor Practices and Standards. Total hours of training by employee category	Senior management	Number of training hours	35	70	—	No assurance	
C6(a) - Labor Practices and Standards. Total hours of training by employee category	Management	Number of training hours	278.50	17750	—	No assurance	
C6(a) - Labor Practices and Standards. Total hours of training by employee category	Executive	Number of training hours	862.50	711.50	—	No assurance	

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Sustainability Statement

EDEN INC. BERHAD

BMLR Transition Period

Date & Time: 2026-10-30_12:27:55

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
C6(a) - Labor Practices and Standards. Total hours of training by employee category	Non-executive	Number of training hours	853.00	1635.50	—	No assurance	Training hours retain fractional amounts where applicable.
Labor practices and standard	C6(b) Employees who are contractors or temporary staff	%	74	75	—	No assurance	
Labor Practices and Standards	C6(c) Employee turnover—Senior Management	Number of employees	0	1	—	No assurance	
Labor Practices and Standards	C6(c) Employee turnover—Management	Number of employees	3	6	—	No assurance	
Labor Practices and Standards	C6(c) Employee turnover—Executive	Number of employees	25	16	—	No assurance	
Labor Practices and Standards	C6(c) Employee turnover—non-executive	Number of employees	46	59	—	No assurance	
Labor practices and standards	C6(d) Substantiated complaints concerning human rights violations	Number of substantiated complaints	0	0	—	No assurance	
Supply chain management.	C7(a) Proportion of spending on local suppliers	%	98.03	99.04	—	No assurance	
Data privacy and security.	C8(a) Substantiated complaints concerning breaches of customer privacy and losses of customer data	Number of substantiated complaints	0	0	—	No assurance	
Water	C9(a) Total volume of water used	ML (megaliters)	84	53	—	No assurance	
Waste management	C10(a)—Total waste generated	Metric tons	42.60	54.29	—	No assurance	

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EDEN INC. BERHAD

BMLR Transition Period

Date & Time: 2026-10-30_12:27:55

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Waste management	Waste diverted from disposal	Metric tons	3.21	5.68	—	No assurance	
Waste management	Waste directed to disposal	Metric tons	39.39	48.61	—	No assurance	
C11—Emissions management	C11(a) Scope 1—Direct emissions	tCO ₂ e (tons of CO ₂ equivalent).	69,089.45	70,034.50	—	No assurance	The FYE June 2025 Scope 1 GHG emissions have been restated following the adoption of the expanded reporting format, which includes additional fuel consumption sources (system oil, cylinder oil and company vehicle fuel) that were not captured previously.
C11—Emissions management	C11(b) Scope 2—Purchased electricity	tCO ₂ e (tons of CO ₂ equivalent).	2,260.95	2,247.53	—	No assurance	Resulting from generation of purchased electricity
C11—Emissions management	C11(c) Scope 3—Business travel and employee commuting	tCO ₂ e (tons of CO ₂ equivalent).	393.03	442.66	—	No assurance	

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Corporate Calendar

JULY 2025

ENERGY | MHSB TRAINING | ZERO OUTAGE POLICY

MHSB conducted an internal training session on the Standard Operating Policies and Procedures (SOPP) for preventive maintenance. The session reinforced employees' understanding of established maintenance procedures and consistent work practices. The initiative supports safe, systematic and reliable operation of the hydroelectric plant through continuous internal capability development.



TOURISM | UWL EDUCATIONAL PROGRAMS | CSR

In July 2025, UWL hosted a colouring and origami session for visitors throughout the month and participated in the MITM Travel Fair on 12 and 13 July, boosting brand visibility and creating new business opportunities. On 16 July, UWL held an Educational Beach Walk and Beach Clean-up with Politeknik Syed Sirajuddin at Pantai Cenang, and also welcomed Chempaka International School for Explorace. UWL also hosted pupils from Sekolah Kebangsaan Bukit Kiara for an educational visit, reinforcing its commitment to experiential learning, marine conservation and environmental stewardship.



Corporate Calendar

JULY 2025

HOLDING CO. | EIB

- **STAKEHOLDER ENGAGEMENT | STRATEGIC RELATIONS**
- **EMPLOYEE ENGAGEMENT | SPORTS & STAFF WELL-BEING**

On 21 July 2025, EIB paid a courtesy visit to the President and Chief Executive Officer of Tenaga Nasional Berhad (“TNB”) at TNB Platinum, Bangsar, Kuala Lumpur, as part of its ongoing stakeholder engagement efforts. The visit gave both parties an opportunity to exchange views and strengthen their professional relationship.



F&B | ECSB

SERVICE QUALITY | CLIENT PERFORMANCE REVIEW

A committee meeting was held at Institut Kanser Negara (“IKN”) on 10 July 2025 to review the quality of food services provided by Eden Catering. The meeting assessed our service levels, identified areas for improvement and supported our continuous progress in the quality of food services for patients and staff.

F&B | ECSB

CATERING SERVICE | INTERNATIONAL EVENT

Eden Catering supported the Asian Fabrics Symposium 2025 on 9 and 10 July, which focused on sustainable textiles and cultural preservation. The engagement reflected Eden Catering’s commitment to environmentally responsible event catering while enhancing its brand exposure.

Catering services was also provided for the ASEAN Youth Volunteer Forum 2025 on 12 July, supporting youth empowerment and regional volunteerism. The engagement reflected Eden Catering’s commitment to social development and community engagement, while strengthening its visibility among regional organisations and future event partners.



Corporate Calendar

AUGUST 2025

ENERGY | STV

- **BUSINESS DEVELOPMENT | NEW GAS SUPPLY & POWER GENERATION**
- **REGULATORY COMPLIANCE | PLANT SAFETY CERTIFICATION**

STV held a discussion at the Sabah Oil and Gas Development Center on 18 August 2025 to explore a potential natural gas supply and power generation project in Sandakan through the Mutiara Cluster, covering gas availability, infrastructure requirements, project feasibility and collaboration opportunities. STV also engaged with Yayasan Sabah to explore potential future projects, identifying areas of mutual interest for future development in Sabah. Together, these engagements support stronger energy infrastructure and reliable energy solutions for the future.

Officers from the Department of Occupational Safety and Health also inspected three (3) units of overhead cranes on 29 August 2025 for the CF renewal, reinforcing regulatory compliance and upholding a safe working environment for all personnel.



ENERGY | MHSB

EMPLOYEE ENGAGEMENT | TOWN HALL & TEAM BUILDING

MHSB organised a staff Town Hall together with team-building activities to strengthen engagement and communication across the organisation. The programme gave management and employees a platform to connect, while the recreational activities encouraged teamwork, camaraderie and a positive workplace culture.



Edén Inc. Berhad (EIB)



Stratavest Sdn. Bhd. (STV)



Musteq Hydro Sdn. Bhd. (MHSB)



Edén Catering Sdn. Bhd. (Edén Catering)



Underwater World Langkawi Sdn. Bhd. (UWL)



DC Solar One Sdn. Bhd. (DCSO)

Corporate Calendar

AUGUST 2025

TOURISM | UWL EDUCATIONAL PROGRAMS | COMMUNITY ENGAGEMENT EVENT

In August 2025, UWL welcomed Tadika Durratun Dianah Langkawi and Pra Sekolah Ewa for an educational visit on 18 August. In conjunction with Independence Day, UWL organised the Pertandingan Bercerita Merdeka 2025 storytelling competition and a marine awareness booth with AIESEC on 30 August, followed by Mermaid Merdeka and Aquarace Merdeka, featuring a mermaid dive performance at the Tunnel Tank, on 31 August. UWL also conducted roadshows across Langkawi Island on 1–2 and 22–23 August to promote the Chenang Night Fun Run 2025 and increase participant registration.



F&B | ECSB CATERING SERVICE | EMPLOYEE ENGAGEMENT

In August 2025, Eden Catering provided catering services for MyFintech Week 2025, delivering quality food and efficient service to delegates, which strengthened its corporate reputation and created opportunities for future large-scale and technology-sector engagements. It also organised a fruit market activity in support of community well-being, which increased café engagement, enhanced brand visibility and created an additional revenue stream.

Eden Catering IKN organised a Bubur Ashura cooking programme at the Loading Bay of Institut Kanser Negara on 7 August 2025, bringing hospital staff together in a spirit of togetherness. The programme strengthened staff engagement, fostered unity and preserved cherished cultural traditions.



Corporate Calendar

AUGUST 2025

ENERGY | DCSO BUSINESS DEVELOPMENT | RENEWABLE ENERGY (SOLAR)

On 19 August 2025, EIB's Executive Chairman, Group Managing Director and representatives, 15 participants in all, visited ERS Energy Sdn. Bhd.'s solar farm in Pekan, Pahang. The visit offered first-hand insight into the development and operation of a solar farm, supporting the Group's continued involvement in renewable energy.



SEPTEMBER 2025



ENERGY | MHSB EMPLOYEE ENGAGEMENT | SPORTS & STAFF WELL-BEING

MHSB organised its annual staff engagement programme, featuring indoor games at Jelawang Pipe Resort. The activity gave employees an opportunity to interact outside the workplace in an informal environment, encouraging teamwork, strengthening camaraderie and supporting positive working relationships.



TOURISM | UWL SALES & MARKETING | TRAVEL FAIR

UWL participated in the MATTA Fair Kuala Lumpur at Malaysia International Trade and Exhibition Centre ("MITEC") from 5 to 7 September 2025. The fair promoted the UWL brand to travel agents and the travelling public, reflecting growing market confidence in UWL and supporting its continued tourism growth.



Corporate Calendar

SEPTEMBER 2025

- TOURISM | UWL**
- **EDUCATIONAL PROGRAMS | COMMUNITY ENGAGEMENT**
 - **MARKETING | EVENT PROMOTION**

In September 2025, UWL welcomed Sekolah Kebangsaan Kuala Perlis for an educational visit on 2 September. In conjunction with Malaysia Day, UWL hosted the school holiday programme “Riuh-Ria Hari Malaysiaku!” from 12 to 21 September and organised the Pertandingan Deklamasi Sajak Patriotik, an online patriotic poetry recitation competition, from 10 to 25 September, nurturing national pride and enhancing its online visibility. UWL also continued its Chenang Night Fun Run 2025 roadshows across Langkawi Island throughout the month to encourage community participation and increase registration.



- F&B | ECSB**
- **CATERING SERVICE | VIP EVENTS**
 - **SAFETY AND COMPLIANCE | GMP AND HACCP AUDIT**



Eden Catering hosted a luncheon for the Raja Muda and Raja Puan of Kedah at Seri Pitis, the Governor’s official residence, delivering a distinguished royal dining experience that strengthened its reputation in VIP hospitality. Eden Catering also provided catering for the FinFit Life 2025 conference, supporting financial and personal well-being, and a barbecue dinner for representatives of the Attorney General’s Chambers (“AGC”) and the Royal Malaysia Police (“PDRM”) in conjunction with the decentralisation of AMLA prosecution, which encouraged networking and collaboration among the attendees.



An internal audit on Good Manufacturing Practice (“GMP”) and Hazard Analysis and Critical Control Points (“HACCP”) was also conducted at the catering premises of the Dietetics and Catering Department, IKN, on 29 and 30 September 2025 to ensure compliance with food safety procedures. The audit identified areas for improvement, upholding the highest food safety standards and safeguarding the well-being of patients and staff.

Corporate Calendar

OCTOBER 2025

ENERGY | STV

- **STAKEHOLDER ENGAGEMENT | GRID OPERATIONS COLLABORATION**
- **TRAINING | ISO CERTIFICATION READINESS**

STV visited the Load Dispatch Centre (“LDC”) in Kota Kinabalu on 4 October 2025, gaining exposure to LDC operations, including real-time monitoring and load management, and strengthening technical cooperation. The visit concluded with a friendly futsal match that promoted teamwork and built relations between both parties, supporting closer collaboration and a more reliable, well-coordinated power system in Sabah.

From 8 to 10 October 2025, a training session on ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 was conducted by Modern Nexus Sdn. Bhd. to prepare staff for ISO certification. The training strengthened understanding of quality, environmental and occupational health and safety management systems, advancing the plant’s journey towards international certification and operational excellence.



TOURISM | UWL

- **EDUCATIONAL PROGRAMS | VISITOR EXPERIENCE | CSR**
- **MARKETING | EVENT PROMOTION**
- **STAKEHOLDER ENGAGEMENT | BANKERS**

In October 2025, UWL took part in STEM Week at Sekolah Kebangsaan Padang Matsirat on 1 October, educating students about marine life and conservation and nurturing young conservation advocates. UWL celebrated Deepavali with the in-house programme “Deepavali Radiance at Sea” from 17 to 21 October, promoting multicultural harmony, and extended its operating hours on 25 October for “Underwater Wonder: Sea of Culture”, offering visitors a special night-time experience. UWL also continued its Chenang Night Fun Run 2025 roadshows across Langkawi Island from 26 to 31 October to increase participant registration and promote a healthy, active lifestyle. In addition, UWL hosted Bank Islam Malaysia Berhad for an on-site briefing on its proposed redevelopment, exchanging views on the planned enhancements, implementation plans and potential financing partnerships to support its long-term growth.



Corporate Calendar

OCTOBER 2025

F&B | ECSB

- **CATERING SERVICE | LARGE-SCALE EVENT**
- **EMPLOYEE ENGAGEMENT | SPORTS & STAFF WELL-BEING**

Eden Catering provided catering services for GIFF 2025, the Global Shariah Majlis 2025 dinner for Syariah scholars and industry leaders, and the MyDIGITAL event in support of Malaysia's digital transformation agenda. These engagements demonstrated its large-scale event capabilities, strengthened its visibility among international, institutional and government stakeholders, and created opportunities for future catering engagements.

In conjunction with Malaysia Sihat Sejahtera Month 2025, staff competitions were held in bowling at Ampang Superbowl, Bangi Gateway, on 5 October and in volleyball at the IKN court on 26 October, promoting a healthy lifestyle and teamwork. Eden Catering IKN also celebrated Dietitian and Healthcare Foodservice Day 2025 at IKN on 14 October, recognising the contribution of dietetics and foodservice professionals and nurturing a motivated and united team.



F&B | ECSB

REGULATORY COMPLIANCE | HALAL CERTIFICATION

The Malaysian Halal Certification (JAKIM) compliance audit for Eden Catering's new application was conducted at IKN on 28 October 2025 to ensure halal compliance in ingredients and strict adherence to procedures and distribution standards. The exercise reinforces Eden Catering's commitment to halal integrity and builds confidence among customers and stakeholders in the quality of its food services.

Corporate Calendar

NOVEMBER 2025

ENERGY | STV

- BUSINESS DEVELOPMENT
- EMPLOYEE ENGAGEMENT | STAFF APPRECIATION
- STAKEHOLDER ENGAGEMENT | AUTHORITY RELATIONS

STV met with Sawit Kinabalu at Sawit Bulkers, Sandakan, on 12 November 2025 to discuss collaboration opportunities at the Sawit Kinabalu Industrial Park. The following day, STV held its Annual Dinner 2025 at Sabah Hotel, Sandakan, in appreciation of its staff's dedication and hard work throughout the year, strengthening camaraderie and boosting morale.

On 14 November 2025, STV led by Dato' Nik Mohd Fuad, hosted a golf friendly match at Sibuga Golf Club, Sandakan for 12 representatives of Federal and Sabah state agencies. The networking platform strengthened relationships and cooperation between STV and local authorities for the benefit of future operations.

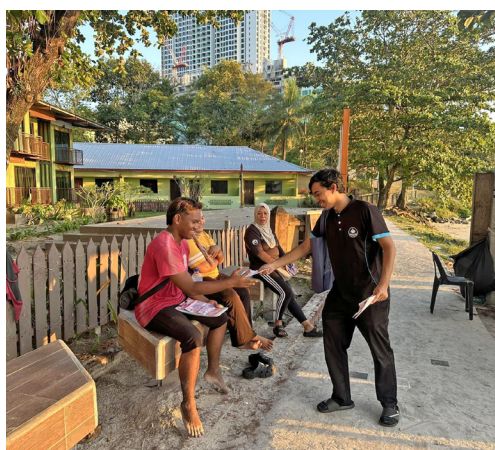


TOURISM | UWL

- MARKETING | EVENT PROMOTION
- EDUCATIONAL PROGRAMS | CSR

In November 2025, UWL continued its Chenang Night Fun Run 2025 roadshows across Langkawi Island from 1 to 10 November, engaging 192 members of the community to boost registration. UWL welcomed 452 pupils from Sekolah Kebangsaan Kedawang on 13 November, followed by Tadika Pasti Pasir Hitam (65 pax) on 27 November and Tabika Kemas Lapangan Terbang Langkawi (47 pax) on 30 November, nurturing an early appreciation of marine life among young learners.

UWL also took part in the Entrepreneurship Carnival at Sekolah Kebangsaan Penghulu Ahmad on 22 November with 350 students, and a tree planting activity at Darulaman Sanctuary on 29 November with 150 participants, promoting environmental care while strengthening relationships with partners and the community.



Corporate Calendar

NOVEMBER 2025

F&B | ECSB

- **BUSINESS GROWTH | KEY CLIENT CATERING (BNM)**
- **SAFETY AND COMPLIANCE**

In November 2025, Eden Catering supported a series of events at Bank Negara Malaysia (“BNM”), beginning with Pesta Rona & Kata at Sasana Kijang on 9 November, a celebration of arts, literature and culture for 300 guests. It also catered the Climate Conference for SMEs 2025 on 17 November for 600 participants, reflecting its commitment to environmentally responsible catering, and the launching of Children’s Festival 2025 on 19 November for 470 guests. The month concluded with the BNM Deepavali Celebration 2025 at Lanai Kijang on 20 November, where Eden Catering served 2,200 guests in a festive celebration of cultural inclusivity and unity.

At IKN, a fire drill table-top exercise was conducted in the Main Meeting Room on 26 November 2025 with 100 staff, enhancing awareness and preparedness in responding to fire emergencies and promoting a safe environment for staff, patients and visitors.



DECEMBER 2025

ENERGY | STV

- **STAKEHOLDER ENGAGEMENT | ENERGY STORAGE AND FUEL SUPPLY**
- **OPERATIONAL COMPLIANCE | PLANT CAPACITY VERIFICATION**

On 12 December 2025, STV attended the launch of South East Asia’s Largest Battery Energy Storage System (“BESS”) by Sabah Electricity Sdn. Bhd. (“SESB”) at the Sabah International Convention Centre (“SICC”), Kota Kinabalu. The attendance strengthened STV’s relationship with SESB and supports modern energy storage infrastructure that enhances grid reliability in Sabah. On 30 December 2025, STV engaged with Sawit Kinabalu and PETRONAS at Menara Kinabalu, Kota Kinabalu, for updates on the progress of the Mutiara Gas Cluster, including potential gas supply opportunities, supporting secure fuel supply planning for the region.

The Annual Available Capacity Test was conducted at the Libaran Power Station on 17 December 2025, witnessed by representatives of TNB and SESB, to verify the plant’s generation capability and confirm that it can achieve the required 45 MW output. The test supports compliance with the Power Purchase Agreement and ensures plant readiness and reliability.



Corporate Calendar

DECEMBER 2025

ENERGY | MHSB EMPLOYEE ENGAGEMENT | STAFF APPRECIATION

MHSB held a farewell and appreciation ceremony on 15 December 2025 in recognition of a long-serving employee's dedication and contribution to the Company. The occasion gave management and colleagues an opportunity to express their appreciation for the employee's years of service, reflecting MHSB's emphasis on recognising commitment and contribution within the organisation.



TOURISM | UWL

- **BRAND & COMMUNITY | 30TH ANNIVERSARY**
- **VISITOR GROWTH | SCHOOL HOLIDAY PROGRAMME**

UWL marked its 30th anniversary with the Chenang Night Fun Run 2025 on 20 December 2025, held at the UWL parking area and drawing 1,135 participants. The run celebrated three decades of UWL, promoted a healthy lifestyle and strengthened ties with the Langkawi community. Ahead of the run, UWL took part in the Langkawi International Half Marathon '25 at Taman Lagenda and MIEC Langkawi on 5 and 6 December to raise awareness of CNFR 2025 and drive participation.

During the year-end school break, UWL hosted the school holiday programme "Frosty Jungle" from 19 to 31 December 2025, welcoming 18,688 visitors with in-house activities that created memorable family experiences and strengthened UWL's position as a favoured holiday destination.



F&B | ECSB

- **BUSINESS GROWTH |
KEY CLIENT CATERING (BNM)**
- **SAFETY | EMERGENCY READINESS
& SUPPLIER ASSURANCE**

Eden Catering catered BNM's Retirees Award 2025 at Lanai Kijang on 4 December 2025 for 95 guests, delivering professional service for a meaningful appreciation ceremony and strengthening its relationship with the client.

At IKN, a fire drill was conducted at the catering premises of the Dietetics and Catering Department on 5 December 2025 with 100 staff, strengthening emergency readiness and fostering a safe, well-prepared workplace. On 18 December 2025, the team also visited its supplier, Yakult Malaysia Sdn. Bhd. at Oakland Industrial Park, Seremban, to ensure the required procedures and food safety requirements are met, strengthening supplier assurance and upholding the quality of food served at IKN.



Corporate Calendar

DECEMBER 2025

HOLDING CO. | EIB **GOVERNANCE | SHAREHOLDER AND** **STAKEHOLDER ENGAGEMENT**

The Company's 47th AGM was held at Resorts World Langkawi, Kedah, on 4 December 2025. The meeting gave shareholders an opportunity to review the Group's performance and strategic direction across its core businesses, and to engage directly with the Board. It reinforced the Group's commitment to transparency, accountability and sound corporate governance.



JANUARY 2026



ENERGY | STV **BUSINESS DEVELOPMENT |** **GAS PROJECT AND PLANT EXTENSION**

On 22 January 2026, STV held a discussion at the Sabah Energy Corporation Office, Kota Kinabalu, to explore the potential development of a natural gas supply and power generation project in Sandakan through the Mutiara Cluster, covering gas availability, infrastructure requirements, project feasibility and collaboration opportunities. On the same day, STV engaged with the Energy Commission of Sabah on the planning and development of the Libaran Power Station plant extension, ensuring the project progresses in line with regulatory requirements. These engagements support stronger energy infrastructure and a reliable power supply for Sabah's future.



ENERGY | MHSB **ASSET RELIABILITY |** **GENERATOR REHABILITATION**

MHSB undertook major rewinding and rehabilitation works on the U21 generator stator at the Sungai Kenerong Small Hydro Plant as part of its asset reliability programme. The works restored the condition of this critical generating asset, improving operational reliability and supporting the continued service of the generating unit.



Corporate Calendar

JANUARY 2026

TOURISM | UWL

- VISITOR EXPERIENCE | SCHOOL HOLIDAY PROGRAMME
- CSR | COMMUNITY PROGRAMME

UWL began 2026 with the school holiday programme “Tides & Treasures” from 1 to 10 January, welcoming 10,088 visitors with themed educational and interactive activities that combined fun and learning for families. On 29 January, UWL, together with AIESEC and Wildlife Park Langkawi, organised a CSR programme at the Langkawi Autism Care Centre for 40 participants, featuring animal exploration and awareness activities that reflected UWL’s commitment to building an inclusive and caring community.



F&B | ECSB

- CATERING SERVICE | CORPORATE AND GOVERNMENT CATERING
- TRAINING | EMPLOYEE ONBOARDING

In January 2026, Eden Catering served 750 guests at the RENTAS & FAST Appreciation Dinner at Lanai Kijang on 7 January and catered the Academic Excellence Awards 2025 at Sasana Kijang on 9 January, supporting the recognition of academic achievement. It also provided catering for the JBMKKS, a high-level government committee formed to tackle private healthcare costs, on 22 January, and a PUSPANITA hi-tea for 120 guests on 30 January. These engagements demonstrated Eden Catering’s capability in managing formal corporate and institutional events, strengthening client confidence and future catering opportunities.

At IKN, an orientation programme was held on 30 January 2026 for 16 new employees, familiarising them with the organisation, workplace rules, Standard Operating Procedures and food safety requirements so they can perform their duties confidently.



Corporate Calendar

FEBRUARY 2026

ENERGY | MHSB

- CSR | COMMUNITY FOOD AID
- REGULATORY COMPLIANCE | GENERATION LICENCE AUDIT

As part of its CSR initiatives, MHSB extended food aid to asnaf communities in Kampung Jelawang and Kampung Stong on 12 February 2026, reaching 120 members of the local community in need. The initiative reflects MHSB's commitment to community well-being and constructive engagement with the communities surrounding its operations.

On 25 February 2026, MHSB underwent a Regulatory Compliance Audit (Management & Engineering Audit) as required by Suruhanjaya Tenaga ("ST") under its generation licence. Conducted by Mecip (M) Sdn. Bhd., an ST-recognised auditor, the audit covered regulatory compliance, technical and financial performance, plant management and engineering practices, safety, manpower competency and emergency preparedness. The exercise reinforces MHSB's commitment to regulatory compliance, operational excellence and continuous improvement.



TOURISM | UWL

- TRAINING | COLLABORATION
- CSR | COMMUNITY HEALTH
- VISITOR EXPERIENCE | FESTIVE PROGRAMME

In February 2026, UWL participated in the MAZPA Zoo & Aquarium Educator's Meet 2026 and Public Speaking Workshop at Farm in The City on 6 February, facilitating knowledge sharing among zoo and aquarium professionals and enhancing the capabilities of UWL's educators. On 16 February, UWL organised a blood donation programme at its Foyer Auditorium with 22 participants, supporting community health. UWL then celebrated Chinese New Year on 17 February with festive activities for 1,065 visitors, promoting cultural appreciation and harmony.



Corporate Calendar

FEBRUARY 2026

F&B | ECSB

- **CATERING SERVICE | INTERNATIONAL EVENT**
- **EMPLOYEE ENGAGEMENT | TEAM BUILDING**
- **SAFETY AND COMPLIANCE | HALAL AND FIRE SAFETY**

Eden Catering supported the SEACEN Policy Summit 2026 at Sasana Kijang on 6 February, serving 150 delegates and strengthening its reputation among regional central banking institutions. From 23 February to 18 March 2026, it hosted Iftar Ramadhan 2026 at the Residential Café, Lanai Kijang, serving 2,000 guests, promoting community fellowship and generating additional revenue.

To strengthen teamwork and communication, Eden Catering organised a staff team building programme at Taman Negara, Pahang, on 1 February 2026 for 120 employees, with the IKN and BNM teams also taking part in sessions at Taman Negara from 31 January to 1 February and at the IKN court from 7 to 8 February. At IKN, the Dietetics and Catering Department organised a Majlis Bacaan Yasin for 100 staff on 6 February in support of its halal certification, and a fire extinguisher training session was conducted for 50 staff on 11 February to strengthen safety readiness.



MARCH 2026

ENERGY | STV

STAKEHOLDER ENGAGEMENT | RAMADHAN IFTAR

In March 2026, STV held a Majlis Berbuka Puasa with its staff at Sabah Hotel, Sandakan and Sasana Kijang, sponsored in part by Glide Technology Sdn. Bhd., IMSE Utama and STV management. The gathering strengthened teamwork and nurtured a spirit of togetherness and appreciation within the STV family. On 15 March 2026, STV also distributed hampers to 12 key stakeholder agencies in Kota Kinabalu as a gesture of appreciation, fostering goodwill and sustaining lasting partnerships for future collaboration.



Corporate Calendar

MARCH 2026

ENERGY | MHSB EMPLOYEE ENGAGEMENT | RAMADAN AND STAFF CELEBRATION

In conjunction with the holy month of Ramadan, MHSB organised an Iftar gathering together with its staff birthday celebration on 12 March 2026. The event brought 22 employees together in the spirit of Ramadan while recognising team members celebrating their birthdays, fostering camaraderie and a stronger sense of belonging within the organisation.



TOURISM | UWL

- CSR | ASNAF COMMUNITY
- EDUCATIONAL PROGRAMS | MARINE EDUCATION
- VISITOR GROWTH | FESTIVE PROGRAMME
- STAKEHOLDER ENGAGEMENT | ROYAL VISIT

In March 2026, UWL organised the Majlis Sentuhan Kasih Ramadan 2026, an Iftar gathering with the asnaf community at Pelangi Beach Resort on 13 March for 62 participants, extending the blessings of Ramadan to those in need. On 17 March, UWL conducted its Edu Marine programme at Sekolah Menengah Kebangsaan Mahsuri for 150 students, introducing them to marine life and nurturing future ocean stewards.

Over the festive season, “EID by The Ocean” from 20 to 29 March welcomed 9,330 visitors with festive-themed activities and interactive engagements, promoting cultural unity and creating joyful memories for families. UWL was also honoured to receive an official visit from Yang Mulia Che Puan Besar Hajah Haminah binti Haji Hamidun on 24 March, fostering goodwill with distinguished guests and the wider community.



Corporate Calendar

MARCH 2026

F&B | ECSB

- **BUSINESS GROWTH | VIP & PUBLIC-SECTOR CATERING**
- **EMPLOYEE ENGAGEMENT | RAMADAN TRADITION**

In March 2026, Eden Catering catered the Bakti Iftar with the Governor at Sasana Kijang on 13 March for 180 guests, delivering a meaningful Ramadan dining experience and enhancing its reputation for official and VIP functions. It also supported Forum Ilmuan Malaysia MADANI Siri 9 on 31 March for 300 participants, strengthening institutional relationships and highlighting its capability in catering for formal public-sector programmes.

At IKN, Eden Catering organised a Bubur Lambuk cooking programme on 10 March 2026 in conjunction with Ramadan, bringing together 100 hospital staff and upholding the tradition of sharing during the holy month.



HOLDING CO. | EIB

EMPLOYEE ENGAGEMENT | STAFF APPRECIATION

On 13 March 2026, the Executive Chairman delivered a virtual address from Amcorp Tower, Petaling Jaya, to employees at the Group's headquarters and subsidiaries, extending Hari Raya greetings and announcing the annual bonus. The address recognised employees' dedication and contributions throughout the year, reinforcing a shared sense of purpose and the Group's emphasis on employee appreciation and morale.

APRIL 2026

ENERGY | MHSB

EMPLOYEE ENGAGEMENT | FESTIVE CELEBRATION

MHSB hosted its Hari Raya Aidilfitri Celebration 2026 on 24 April 2026, bringing together 170 guests to celebrate the festive season. The gathering gave colleagues an opportunity to interact and strengthen relationships in a festive setting, promoting unity, camaraderie and an inclusive workplace.



Corporate Calendar

APRIL 2026

ENERGY | STV

- REGULATORY ENGAGEMENT | PLANT EXTENSION
- STAKEHOLDER ENGAGEMENT | HARI RAYA CELEBRATION
- CSR | PARTICIPATING IN DISASTER RELIEF PROGRAMME

On 8 April 2026, the Energy Commission of Sabah (“ECoS”) Operation team, led by Ir. Ts. Haji Hassan, Director of System Operation, conducted a site visit to the Libaran Power Station to assess its readiness for plant extension, fuel supply security and reliable system operation. STV also attended the ECoS Hari Raya celebration at SICC, Kota Kinabalu, on 22 April, strengthening relationships and goodwill with the Commission and industry partners.

On 28 April 2026, STV carried out a CSR initiative for the victims of the 19 April fire in Kampung Bahagia, Sandakan, which destroyed more than 1,000 homes. The contribution aimed to ease the burden of affected families, reflecting STV’s commitment to standing with the community in times of need.



TOURISM | UWL

- CSR | COMMUNITY CARE
- EDUCATIONAL PROGRAMME | CONSERVATION AWARENESS
- COLLABORATION | ANIMAL CARE BEST PRACTICE

On 3 April 2026, UWL welcomed a memorable and uplifting visit by Nur Umairah Abdul Rahman, a stage four cancer patient. From 19 to 30 April, UWL hosted “Penguin Days: Waddle & Wonder”, welcoming 5,884 visitors and reaching a further 1,800 viewers through TikTok live streaming, raising awareness of penguin conservation through interactive learning. On 29 April, UWL hosted a networking visit for 50 participants, and its representatives were invited to the Wildlife Husbandry Management Workshop, strengthening industry networking and best practices in animal care.

TOURISM | UWL SALES & MARKETING | TRAVEL FAIR

UWL took part in the MATTA Fair at MITEC from 3 to 5 April 2026, further enhancing brand visibility and strengthening its market presence.



Corporate Calendar

APRIL 2026

F&B | ECSB

- CATERING SERVICE | FESTIVE AND VIP EVENTS
- SAFETY AND COMPLIANCE | CERTIFICATION

On 2 April 2026, Eden Catering served 2,200 guests at Gong Xi Raya at Lanai Kijang, a celebration of cultural unity and inclusivity, and delivered a distinguished dining experience for diplomatic representatives at the BNM Annual Dialogue with Ambassadors and High Commissioners. Later in the month, it catered the Prime Minister's meeting with bankers on 21 April and the visit by YB Liew Chin Tong, Deputy Minister of Finance, to the BNM Museum and Art Gallery on 22 April, demonstrating its ability to serve senior government and banking leaders.

At IKN, the TMC certification compliance audit was conducted on 10 April 2026 to ensure compliance with food safety procedures. The catering premises welcomed a visit from HSNZ on 14 April to exchange best practices in food service operations, followed by a Majlis Jamuan Hari Raya Aidilfitri for 100 hospital staff on 15 April and a ward coordination meeting on 17 April to review issues raised from the wards and support quality food services for patients.



Corporate Calendar

APRIL 2026

HOLDING CO. | EIB

- **STRATEGIC GROWTH | CORPORATE STRATEGIC PLAN**
- **EMPLOYEE ENGAGEMENT | WELL-BEING & TEAMWORK**

On 14 April 2026, the Board of Directors and Senior Management came together for a Corporate Strategic Planning Session at Hilton Petaling Jaya to review the Group's strategic direction across its business segments and beyond. The session aligned the leadership on strategic priorities, growth opportunities and organisational readiness, while reinforcing governance, accountability and sustainability considerations in long-term planning.

From 24 to 25 April 2026, ESSC organised a Mount Kinabalu climbing expedition for 15 employees, who tested their physical and mental endurance while supporting one another on the climb. The expedition strengthened relationships beyond the workplace and reflected the Group's commitment to employee well-being, teamwork and an active lifestyle.



MAY 2026

ENERGY | STV

- **BUSINESS DEVELOPMENT | SABAH STRATEGIC PARTNERSHIPS**
- **EMPLOYEE ENGAGEMENT | FAMILY DAY**
- **SAFETY | EMERGENCY RESPONSE CAPABILITY DRILL**

On 20 May 2026, STV met the new Group CEO of Qhazanah Sabah Berhad at Menara Kinabalu, Kota Kinabalu, to discuss potential collaboration in the energy sector, including participation in a Request for Proposal, as well as tourism and other strategic development opportunities in Sabah. On the same day, STV engaged with the Ministry of Industrial Development, Entrepreneurship and Transportation of Sabah and Datuk Ewon Benedict on potential collaboration and development opportunities in industry and investment, strengthening strategic relationships that support Sabah's sustainable growth.

STV organised the Libaran Family Day on 22 May 2026 to strengthen staff engagement and relationships among employees and their families, promoting a healthy work-life balance. On 23 May, the STV team took part in the ERT Drill and Competency Competition 2026 at Kompleks Sukan Sandakan, a fire-fighting competition involving various agencies in Sandakan that strengthened emergency response capabilities, teamwork and coordination.



Corporate Calendar

MAY 2026

ENERGY | MHSB

ASSET RELIABILITY | REFURBISHMENT WORKS

MHSB carried out major refurbishment works on the U11 MIV as part of its ongoing asset reliability initiatives. The works restored and improved the condition of this critical plant component, enhancing operational reliability and extending its serviceability in support of safe and sustainable generating-unit operations.



TOURISM | UWL

- EDUCATIONAL PROGRAMS | SCHOOL VISIT
- VISITOR EXPERIENCE | FESTIVE PROGRAMME
- REDEVELOPMENT | COORDINATION

In May 2026, UWL welcomed SMKA Sharifah Rodziah for a school visit on 1 May, offering 33 students a marine education experience. During the school holidays, UWL hosted “Fin-Tastic Ocean Adventure” from 22 May to 7 June, welcoming 17,136 visitors with in-house activities that promoted ocean awareness, and celebrated Hari Raya Aidiladha on 27 May with festive-themed activities for 919 visitors. Behind the scenes, UWL held a full-day technical coordination meeting and on-site workshop with its project consultants and operations team, aligning the redevelopment plans and work sequence with operational needs to minimise disruption to visitors.



F&B | ECSB

- CATERING SERVICE | VIP EVENT
- SAFETY AND COMPLIANCE | GMP AND HACCP CERTIFICATION

Eden Catering catered the Majlis Perjumpaan Ketua Polis Kuala Lumpur bersama Ketua Agensi Polis Bantuan Kontinjen Kuala Lumpur at Sasana Kijang on 6 May 2026 for 200 guests, strengthening relationships with key stakeholders and its reputation for high-level institutional events.

At IKN, a GMP and HACCP awareness course was conducted for 20 staff on 8 May 2026 to ensure SOPs and food safety requirements are practised. This was followed by the GMP and HACCP certification compliance audit at the catering premises of the Dietetics and Catering Department on 12 and 13 May, reinforcing Eden Catering's commitment to the highest food safety standards.



Corporate Calendar

JUNE 2026

ENERGY | STV BUSINESS DEVELOPMENT | BATTERY ENERGY STORAGE SYSTEM (“BESS”)

STV visited the Lahad Datu BESS at Elopura Power, Lahad Datu, on 29 June 2026, gaining technical insights into battery energy storage operations. The visit supports the Group’s preparedness for Sabah RFP 3 and future energy storage opportunities, strengthening its technical capability to contribute to sustainable energy solutions in Sabah.



ENERGY | MHSB SAFETY | EMERGENCY PREPAREDNESS TRAINING

MHSB conducted an emergency preparedness and safety awareness programme on 26 June 2026 for 16 employees, covering fire drill exercises, first aid and bandaging, and awareness of venomous animals. The programme gave employees practical exposure to emergency response and strengthened awareness of hazards associated with the plant and its surroundings, supporting a safer and more prepared workforce.

TOURISM | UWL VISITOR ENGAGEMENT | SCHOOL HOLIDAY & DIGITAL OUTREACH

The FYE 2025/2026 concluded with a School Holiday Craft Booth from 1 to 7 June 2026, offering 736 visitors hands-on craft activities, and school visits from Tadika Didik Kasih Pintar on 16 and 18 June for 117 young learners. On 27 June, UWL launched the online “Help Name Penguin Chick Contest!”, which ran until 10 July 2026, inviting the public to name a penguin chick and expanding UWL’s social media reach.



Corporate Calendar

JUNE 2026

F&B | ECSB

- **CATERING EVENT | LARGE-SCALE EVENT**
- **EMPLOYEE ENGAGEMENT | SPORTS AND STAFF WELL-BEING**

On 13 June 2026, Eden Catering catered KGP 9.0 at Sasana Kijang for 215 participants and the MEE Appreciation Dinner at Lanai Kijang for 300 guests, followed by the Senior Officer Luncheon at Bank Negara Malaysia's headquarters ("BNM HQ") on 16 June for 120 guests. It also supported Procurement Day 2026 on 24 June for 290 participants, showcasing its food quality and service standards to procurement stakeholders, and the ONE CSS Townhall on 30 June for 200 participants. On 25 June, its Fruit Market activity at BNM HQ gave 300 customers convenient access to fresh local and imported fruits, promoting healthier eating while creating an additional revenue stream.

At IKN, staff celebrated Nurses' Day with a sukaneka (sports day) on 13 June 2026 and took part in a friendly badminton tournament at KIP Mall Bangi on 27 June in conjunction with Malaysia Sihat Sejahtera Month 2026, fostering teamwork and a healthy lifestyle. The Dietetics and Catering Department also held its monthly assembly on 23 June, while the Konvensyen Hospital Mesra Ibadah 2026 at IKN on 24 June brought together 300 participants to promote a supportive environment for patients' religious practices.



Corporate Calendar

JUNE 2026

HOLDING CO. | EIB TRAINING | ANTI-BRIBERY & INTEGRITY

On 16 June 2026, the Group organised an Anti-Bribery and Anti-Corruption Awareness training session which was conducted by Malaysian Integrity Academy Sdn. Bhd.. The programme covered relevant legal and ethical responsibilities, including the corporate liability provisions under the Malaysian Anti-Corruption Commission Act, reinforcing the Group's zero-tolerance approach to bribery and corruption and its culture of integrity, transparency and accountability.

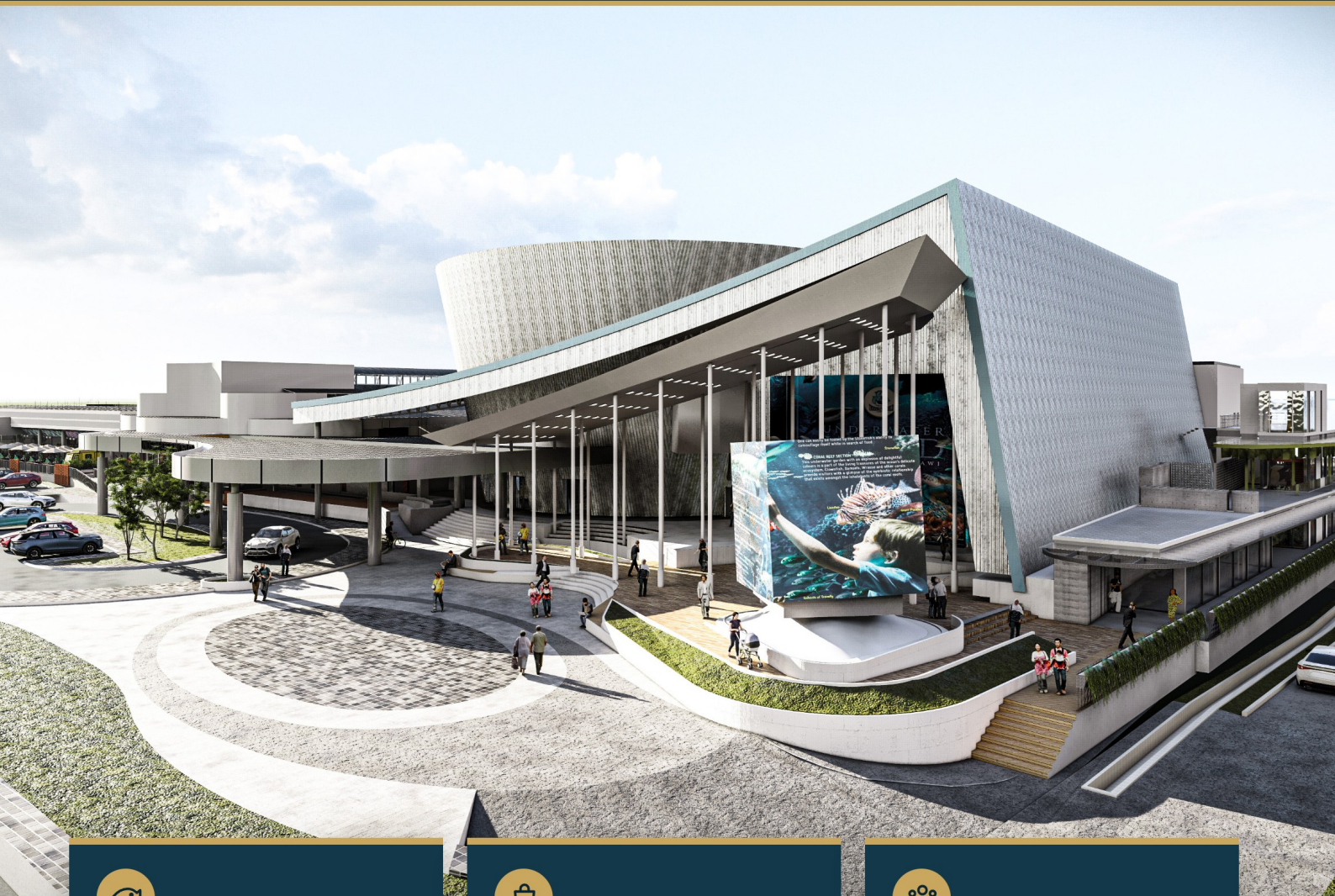


ENERGY | DCSO BUSINESS DEVELOPMENT | SOLAR AND BATTERY TECHNOLOGY

From 1 to 5 June 2026, representatives from EIB and DCSO joined a delegation to China, attending the SNEC 2026 International Solar PV & Smart Energy Conference & Exhibition in Shanghai and visiting solar equipment manufacturers in Hefei, Yancheng and Yixing. The visit allowed the team to engage with industry partners, learn about developments in solar and battery storage technologies, and gain a better understanding of manufacturing capabilities and industry practices.



The wait will not *be too long.*



Upgraded Exhibition Spaces

Refreshed, immersive exhibitions that bring marine life closer to every visitor.



Uplifted Commercial Area

Enhanced retail and dining spaces with a refreshed setting, offering visitors greater choice and comfort.



Community Hub

A welcoming shared space in the heart of Pantai Cenang, bringing visitors and the local community together.

As one of Langkawi's pioneering tourism attractions, UWL is being transformed with a fresh, contemporary look. The redevelopment brings upgraded exhibition spaces, an uplifted commercial area and a welcoming community hub, all designed to enrich the visitor experience and strengthen long-term value.



BREWING SOON AT UNIVERSITI MALAYA

Where the campus comes together.

Rumah Universiti welcomes a new café and community space, where great coffee, shared tables and easy conversation make every visit feel like home.

JAN
2027

FIRST POUR
Soft Launch

Doors open, January 2027

MAR
2027

THE BIG DAY
Grand Opening

Celebrate with us, March 2027



FIND US

Campus Hill, Blok A16, Rumah Universiti
Universiti Malaya, 50603 Kuala Lumpur

FOLLOW US



@campus.hill

Corporate Governance Overview Statement

The Board of Directors of Eden Inc. Berhad ("**Board**") recognises that good corporate governance is of paramount importance in ensuring that the Company is managed in the best interest of all shareholders and stakeholders ranging from but not limited to regulators, lenders, creditors, customers, suppliers, employees, and communities.

The Board also ensures that appropriate systems, processes and procedures are in place for Management to manage the businesses of the Company and its subsidiaries ("**the Group**") and the significant risks arising therefrom. Accordingly, the enhancement of shareholders' value, determination of strategic direction and formulation of Company policies are underpinned by sound corporate governance principles.

The Board is pleased to outline below the manner in which the Group has applied the principles of corporate governance in the Company's procedures and business processes and the extent to which the Company has complied with the corporate governance principles advocated by the Malaysian Code on Corporate Governance ("**MCCG**").

This Corporate Governance Overview Statement ("**this Statement**") is prepared in compliance with paragraph 15.25 of the Main Market Listing Requirements ("**Main LR**") of Bursa Malaysia Securities Berhad ("**Bursa Malaysia Securities**") and guided by the key principles set out in the MCCG.

Detailed disclosures on the application of each Practice of the MCCG during the financial year ended 30 June 2026 ("**FYE 2026**") or where applicable, up to 30 September 2026 (being the latest practicable date) ("**Applicable Period**"), including explanations for any departures and the alternative practices adopted, where applicable, are set out in the Company's Corporate Governance Report for the FYE 2026, which is available for download on the Company's website at www.edenzil.com.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

(I) BOARD RESPONSIBILITIES

The Board is responsible for overseeing the Management and business affairs and makes all major policy decisions of the Company within the powers accorded to it by the Company's Constitution.

The Board's principal responsibilities include, among others, the following: -

- (a) reviewing and adopting a strategic plan for the Group that supports long-term value creation and incorporates economic, environmental and social considerations underpinning sustainability;
- (b) together with the Senior Management, to promote good corporate governance culture within the Group which reinforces ethical, prudent and professional behaviour;
- (c) reviewing, challenging and deciding on Management's proposals for the Group, and monitoring their implementation by Management;
- (d) supervising and assessing Management's performance to determine whether the business is being properly managed;
- (e) ensuring there is a sound framework for internal controls and risk management;
- (f) understanding the principal risks of the Group's businesses and recognising that business decisions involve the taking of appropriate risks;
- (g) setting the risk appetite within which the Board expects the Management to operate and ensuring that there is an appropriate risk management framework to identify, analyse, evaluate, manage and monitor significant financial and non-financial risks;
- (h) ensuring that the Senior Management has the necessary skills and experience, and there are measures in place to provide for the orderly succession of Board and Senior Management;
- (i) ensuring that the Company has in place procedures to enable effective communication with stakeholders;
- (j) ensuring the integrity of the Company's financial and non-financial reporting;

Corporate Governance Overview Statement

- (k) reviewing the leadership needs of the Company, both executive and non-executive, with a view to ensuring the Company's continued ability to compete effectively in the market place;
- (l) ensuring the Company has appropriate policies and procedures to review performance of the Directors and Senior Management and setting an appropriate level of remuneration to attract and retain them; and
- (m) ensuring that the minutes of meetings accurately reflect the deliberations and decisions of the Board, including whether any Director abstained from voting or deliberating on a particular matter.

For the effective function of the Board, the Board has established the following Board Committees to assist in the discharge of its responsibilities: -

- (a) Audit and Risk Committee ("**ARC**"); and
- (b) Nomination and Remuneration Committee ("**NRC**").

The Board Committees operate within clearly defined Terms of Reference ("**TOR**") which were duly approved by the Board and are available for viewing on the Company's corporate website at www.edenzil.com.

Executive Chairman and Executive Directors

Tan Sri Abd Rahim bin Mohamad is the Executive Chairman of the Company, while the following persons are the Executive Directors:

No.	Name	Position
1.	Datin Fara Nadia binti Abd Rahim	Group Managing Director
2.	Puan Sri Fadzilah binti Md Ariff	Executive Director, Group Special Projects
3.	Dato' Nik Mohd Fuad bin Wan Abdullah	Executive Director, Group Corporate Affairs

The roles of the Executive Chairman and the respective Executive Directors are segregated and clearly defined in the Board Charter.

The Executive Chairman leads the Board, promotes good corporate governance practices and provides guidance to the Executive Directors and Senior Management. The Executive Directors are responsible for the day-to-day management of the Company and the Group.

The Company also has an established policy and procedure on Limits of Authority which provides a clearly defined level of authority in relation to governance over transactions carried out and expenditure incurred by the Company.

The Executive Chairman is not a member of the Board Committees, which are chaired by and comprise solely Independent Non-Executive Directors. The Executive Chairman did not attend or participate in any Board Committee meetings held during the FYE 2026, thereby preserving the independence and objectivity of the Board Committees' deliberations.

In addition, Dato' Naharudin bin Ali ("**Dato' Naharudin**") has been identified by the Board as the Senior Independent Non-Executive Director of the Company to act as: -

- a sounding board for the Chairman;
- an intermediary for other directors when necessary; and
- the point of contact for shareholders and other stakeholders.

Corporate Governance Overview Statement

Company Secretaries

The Board is supported by three (3) qualified and competent Company Secretaries, namely Ms. Chua Siew Chuan, Ms. Yeow Sze Min and Ms. Chew Kit Yee. All of the Company Secretaries are qualified Chartered Secretaries under the Companies Act 2016 and are members of the Malaysian Institute of Chartered Secretaries and Administrators (“MAICSA”). The Company Secretaries keep abreast of regulatory changes, corporate governance development and observe the roles and responsibilities of the Company Secretaries entailed in the Board Charter.

Access to information and advice

The Board has unrestricted access to all information within the Company, whether as a full Board or in their individual capacity, which is necessary for the discharge of its responsibilities. The Company Secretaries ensure that the Board receives appropriate and timely information for its decision-making, that the Board meeting procedures are followed, and compliance with all the applicable statutory and regulatory requirements. The Board is regularly updated and apprised by the Company Secretaries who are experienced, competent and knowledgeable on the laws and regulations (or any amendments thereto), as well as directives issued by the regulatory authorities. The Company Secretaries attend and ensure that all Board meetings are properly convened, and that accurate and proper records of the proceedings and resolutions passed are taken and maintained in the statutory books kept at the registered office of the Company. The Company Secretaries also facilitate timely communication of decisions made by the Board at the Board meetings to the Management for action. The Company Secretaries work closely with the Management to ensure that there are timely, and appropriate information flows within and to the Board. The Directors also have the option of seeking independent professional advice in discharging their fiduciary duties.

The Chairman of the Board and the respective Board Committees set the meeting agenda. The Directors and committee members are provided with the relevant agenda and Board papers detailing the matters to be considered as early as practicable prior to each meeting, allowing sufficient time for them to review and analyse the matters presented and, where necessary, obtain further information or clarification before the meeting. The meeting papers include reports on the Group’s financial and operational performance and corporate developments.

The Board delegates specific responsibilities to the respective committees of the Board, namely the ARC and the NRC, in order to enhance business, corporate efficiency and effectiveness. The Chairman of the respective committees will brief the Board on the matters discussed at the committee meetings and minutes of these meetings are circulated to the Board for notation.

During the FYE 2026, the minutes of meetings were circulated to the Directors to ensure that they accurately reflected the deliberations and decisions of the Board and/or Board Committees, including any abstention by a Director from voting or deliberating on a particular matter, if any.

Corporate Governance Overview Statement

Board's Commitment

The number of meetings attended by each Director is as follows: -

Directors	Designation	No. of Board Meetings Attended	Percentage (%)
Tan Sri Abd Rahim bin Mohamad	Executive Chairman	7/7	100
Datin Fara Nadia binti Abd Rahim	Group Managing Director	7/7	100
Puan Sri Fadzilah binti Md Ariff	Executive Director, Group Special Projects	7/7	100
Dato' Nik Mohd Fuad bin Wan Abdullah	Executive Director, Group Corporate Affairs	7/7	100
Dato' Naharudin bin Ali	Senior Independent Non-Executive Director	7/7	100
Mr. Cheong Kee Yoong	Independent Non-Executive Director	7/7	100
Dato' Wee Cheng Kwan	Independent Non-Executive Director	7/7	100

The Board met seven (7) times during the FYE 2026. Each Director has attended more than 50% of the Board meetings, thus fulfilling the requirement of the Main LR of Bursa Malaysia Securities.

Board Charter

The Board Charter of the Company was established on 25 April 2017 and revised on 22 April 2019. The Board is guided by its Board Charter which outlines the Board's roles and responsibilities, formal schedule of matters reserved for the Board, its authority, Board Committees, and other guidance on the Board's conduct.

Directors' Code of Ethics

The Company has adopted a Directors' Code of Ethics which sets out the standards of business conduct and ethical behaviour expected of Directors in discharging their responsibilities or representing the Company, including in relation to declarations of interest, conduct at meetings and the acceptance of gifts.

Anti-Bribery and Anti-Corruption Policy

The Anti-Bribery and Anti-Corruption Policy ("**ABAC Policy**") was adopted on 27 February 2020 and last reviewed on 21 August 2024, with no revisions made as the ABAC Policy remained relevant and effective. The ABAC Policy provides information and guidance to the Directors and employees of the Group on the standards of behaviour expected of them and on recognising and addressing bribery and corruption. This supports the Group's continued compliance with applicable anti-bribery and anti-corruption laws and regulations. The Group also conducted training on Anti-Bribery and Anti-Corruption Awareness for its staff on 15 June 2026.

Corporate Governance Overview Statement

Whistleblowing Policy

The Company expects the highest standards of integrity, probity, transparency and accountability from all employees to preserve and protect the Group's interests and reputation. The Board established the Whistleblowing Policy on 25 April 2017 with the following objectives: -

- (a) To provide avenues for employees to disclose any acts of wrongdoing;
- (b) To assure the employees that they will be protected from reprisals, discrimination, or victimisation for whistleblowing in good faith; and
- (c) To provide a formal mechanism for action on all whistleblowing reports made and any matters of wrongdoing reported by other sources (e.g. from the Management, Group Internal Audit, members of the public etc.).

The Board reviewed the Whistleblowing Policy on 21 August 2024 with no revisions made as the Whistleblowing Policy remained relevant and effective. As at the date of this Statement, the Company has not received any complaint under this procedure.

Fit and Proper Policy

A Fit and Proper Policy was adopted by the Board on 1 July 2022 to set out the criteria for selection of candidates that are proposed to be appointed as Directors of the Group as well as Directors who are seeking for re-election based on the following criteria: -

- Character and Integrity;
- Experience and Competency; and
- Time and Commitment.

Conflict of Interest Policy

The Conflict of Interest ("COI") Policy was approved and adopted by the Board on 27 May 2025. The COI Policy provides a framework and guidance to all the Directors, Key Senior Management and employees of the Group ("Individuals") to effectively identify, address and manage any COI that may influence or impede the Group's business operations. COI Policy is essential to ensure that all Individuals of the Group consistently uphold the highest standards of integrity, transparency and ethical conduct in all business operations whilst acting in the best interests of the Company at all times.

Employee Share Option Scheme ("ESOS")

On 9 January 2025, the Company issued a circular to shareholders in relation to the proposed establishment of an ESOS for the granting of options to eligible employees of the Company to subscribe for new ordinary shares representing up to 15% of the total number of issued shares of the Company (excluding treasury shares, if any), subject to the terms and conditions of the ESOS By-Laws. The ESOS was subsequently approved by the Company's shareholders at the Extraordinary General Meeting held on 24 January 2025.

The ESOS Committee was established on 27 May 2025 to determine the eligible employees and the number of share options to be granted, and to ensure that the ESOS complies with applicable regulations and the approved By-Laws. The TOR of the ESOS Committee governs the ESOS Committee in assisting the Board to discharge its responsibilities for the implementation and administration of the ESOS.

A copy each of the Board Charter, Directors' Code of Ethics, ABAC Policy, Whistleblowing Policy, Fit and Proper Policy, Conflict of Interest Policy and TOR of the ESOS Committee are available for viewing on the Company's corporate website at www.edenzil.com.

Corporate Governance Overview Statement

Sustainability

The Board recognises the strategic importance of sustainability in supporting the Group's long-term value creation and is responsible for overseeing the integration of material sustainability-related risks and opportunities into the Group's strategies, business operations and risk management processes.

The Group continues to identify, assess and manage material sustainability matters relevant to its businesses, including matters relating to business continuity, risk management, supply chain management, emissions and energy management, biodiversity and conservation, health and safety, human capital development, diversity and other environmental and social considerations.

During the financial year, the Board and Management continued to enhance the Group's sustainability governance and reporting practices. In particular, the Group is taking steps to prepare for the implementation of the National Sustainability Reporting Framework and the sustainability reporting requirements prescribed by Bursa Malaysia Securities Berhad, including the adoption of the IFRS Sustainability Disclosure Standards in accordance with the applicable implementation timeline.

The Group also continues to engage with its stakeholders in identifying and managing material sustainability-related risks and opportunities. All Directors have completed the MAP Part II: Leading for Impact, which includes a focus on sustainability-related risks, opportunities and emerging issues.

Further details on the Group's sustainability governance, material sustainability matters, initiatives and performance are set out in the Sustainability Statement section of this Annual Report.

(II) BOARD COMPOSITION

The Board is currently composed of seven (7) Board members. The four (4) Executive Directors comprise the Executive Chairman, a Group Managing Director, and two (2) Executive Directors, who provide full and effective control of the Group's business affairs, whilst the check and balance are provided by the three (3) Independent Non-Executive Directors.

The composition of the Board complies with the requirement under paragraph 15.02(1) of the Main LR of Bursa Malaysia Securities, whereby more than one-third (1/3) of the Board are Independent Directors.

During the Applicable Period, the Board through the NRC, has reviewed the Board composition and size while at the same time having due regard for diversity in skills, experience, age, cultural background, and gender.

The Board is of the view that the current composition of the Board facilitates effective decision making and independent judgement where no individual shall dominate the Board's decision making.

The individual profile of the Directors is set out in the Directors' Profile section of this Annual Report.

Corporate Governance Overview Statement

NRC

The composition of the NRC and the meetings held during the FYE 2026 are set out below: -

NRC	Membership	Designation	No. of NRC Meetings Attended	Percentage (%)
Dato' Naharudin bin Ali	Chairman	Senior Independent Non-Executive Director	3/3	100
Mr. Cheong Kee Yoong	Member	Independent Non-Executive Director	3/3	100
Dato' Wee Cheng Kwan	Member	Independent Non-Executive Director	3/3	100

The summary of works of the NRC for the FYE 2026 were as follows:

- Reviewed the effectiveness of the Board as a whole and the Board Committees and the contribution and performance of each individual director;
- Recommended the re-election of Directors;
- Reviewed the length of service and independency of each ID;
- Reviewed and recommended training programmes for the Board;
- Reviewed and recommended the Directors' fees and benefits;
- Reviewed and recommended the remuneration packages and bonuses of the Executive Directors; and
- reviewed and recommended the revision of its TOR to the Board.

Board Appointment

In considering candidates for directorship, the NRC does not solely rely on recommendations from the existing board members, management, or major shareholders. The NRC would consider the following: -

- skill, knowledge, expertise, experience;
- character;
- professionalism;
- time and commitment;
- integrity; and
- ability to discharge such responsibilities and functions as expected from a director.

During the FYE 2026, there was no Director appointed to the Board of the Company.

The Board supports gender diversity in the boardroom, with two (2) female Directors representing approximately 29% of the Board.

Corporate Governance Overview Statement

Continuing Education and Training of Directors

All members of the Board had attended the Mandatory Accreditation Programme (“MAP”) Part I and MAP Part II in accordance with the Main LR of Bursa Malaysia Securities.

In relation to the requirement for continuous education, the Board assumes responsibility for determining and overseeing the training needs of the Directors to enable them to discharge their duties effectively.

The training programmes, seminars and/or courses attended by the Directors during the FYE 2026 are set out below: -

No.	Names of Directors	Training programme/ seminar/course	Organisers
1.	Tan Sri Abd Rahim bin Mohamad	Anti-Bribery and Anti-Corruption Awareness Training (16 th June 2026)	Malaysian Integrity Academy Sdn. Bhd.
2.	Datin Fara Nadia binti Abd Rahim	Anti-Bribery and Anti-Corruption Awareness Training (16 th June 2026)	Malaysian Integrity Academy Sdn. Bhd.
3.	Puan Sri Fadzilah binti Md Ariff	Anti-Bribery and Anti-Corruption Awareness Training (16 th June 2026)	Malaysian Integrity Academy Sdn. Bhd.
4.	Dato’ Nik Mohd Fuad bin Wan Abdullah	MAICSA Annual Conference 2025 - Future Governance (23 rd – 24 th September 2025) Anti-Bribery and Anti-Corruption Awareness Training (16 th June 2026) The Energy Transition Conference 2026 (3 rd – 5 th June 2026)	The Malaysian Institute of Chartered Secretaries and Administrators (MAICSA) Malaysian Integrity Academy Sdn. Bhd. Tenaga Nasional Berhad (TNB)
5.	Dato’ Naharudin bin Ali	Anti-Bribery and Anti-Corruption Awareness Training (16 th June 2026)	Malaysian Integrity Academy Sdn. Bhd.
6.	Mr. Cheong Kee Yoong	ICDM BAC Dialogue & Networking Session Raising the Bar: Strengthening Board Audit Committee Oversight (23 rd October 2025) Deloitte TaxMax – The 51st Series (13 th November 2025) Annual AOB Conversation with Audit Committees (12 th May 2026) Critical Thinking & Decision-Making: A Future Ready Driver of Competitive Advantage (26 th June 2026)	Institute of Corporate Directors Malaysia (ICDM) Deloitte Malaysia Tax Services Sdn. Bhd. Audit Oversight Board of Securities Commission Institute of Corporate Directors Malaysia (ICDM)
7.	Dato’ Wee Cheng Kwan	Reinventing Growth: Innovation and Investment Opportunities in ASEAN & Malaysia of The CEO Series 2026 (15 th January 2026)	REHDA Institute

Corporate Governance Overview Statement

Annual Evaluation

During the Applicable Period, the NRC conducted the following assessments, the results of which were compiled by the Company Secretaries and tabled at the NRC meeting for review. The NRC subsequently reported the results to the Board for notation: -

Evaluation	Assessment criteria
Individual Directors	<ul style="list-style-type: none"> • Fit and proper; • Contribution and performance; and • Calibre and personality.
Board and Board Committee	<ul style="list-style-type: none"> • Board mix and composition; • Quality of information and decision making; • Boardroom activities; • Board's relationship with the Management; • Environmental, social and governance issues of Sustainability; and • Board Committees' Performance.
ARC	<ul style="list-style-type: none"> • Quality and composition; • Skills and Competencies; • Meeting Administration and Conduct; and • Duties and Responsibilities.
Independence of the ID	<ul style="list-style-type: none"> • Independence criteria in accordance with paragraph 1.01 and Practice Note 13 of the Main LR of the Bursa Malaysia Securities.

Based on the assessments conducted, the NRC was satisfied with the performance of the Board as a whole, the Board Committees and each individual Director.

The Board via the NRC's annual assessment is satisfied with the performance of the Directors who are standing for re-election, namely Puan Sri Fadzilah binti Md Ariff, Dato' Nik Mohd Fuad bin Wan Abdullah and Mr. Cheong Kee Yoong, and has recommended to the shareholders their proposed re-elections at the forthcoming Forty-Eighth Annual General Meeting ("**48th AGM**") of the Company in accordance with the Constitution.

The profiles of Puan Sri Fadzilah binti Md Ariff, Dato' Nik Mohd Fuad bin Wan Abdullah and Mr. Cheong Kee Yoong are set out in the Directors' Profile section of this Annual Report.

The NRC assessed the independence of each Independent Director ("**ID**") for FYE 2026 and concluded that they had each met all the criteria of an ID as set out in the Main LR of Bursa Malaysia Securities. The Board is generally satisfied that the IDs have remained independent in character and judgement and continue to bring sound, independent and objective judgement to the Board's deliberations.

(III) REMUNERATION

The Board has in place a Remuneration Policy for Directors and Senior Management which takes into account the demands, complexities and performance of the Group, as well as the skills and experience required.

The objectives of the Remuneration Policy are as follows: -

- To provide a level of remuneration that motivates, encourages, attracts and retains employees of the highest calibre;
- To ensure that total remuneration is set at levels which are competitive with the relevant market and industry and aligned with shareholders' interests and best market practices;
- To provide remuneration that is performance-based;
- To provide an appropriate level of transparency to ensure the policy underlying remuneration is understood by investors; and
- To ensure a level of equity and consistency.

A copy of the Remuneration Policy is available for viewing on the Company's corporate website at www.edenzil.com.

Corporate Governance Overview Statement

The details of the remuneration of the Directors who served during the FYE 2026 are as follows: -

No	Name	Directorate	Company ('000)							Group ('000)						
			#Fee	Allowance	Salary	Bonus	Benefits-in-kind	*Other emoluments	Total	#Fee	Allowance	Salary	Bonus	Benefits-in-kind	*Other emoluments	Total
1	Tan Sri Abd Rahim bin Mohamad	Executive Chairman	110	801	1,800	1,555	650	1	4,917	110	1,300	1,800	1,555	683	1	5,449
2	Datin Fara Nadia binti Abd Rahim	Group Managing Director	50	-	717	949	246	293	2,255	50	-	717	949	246	293	2,255
3	Puan Sri Fadzilah binti Md Ariff	Executive Director, Group Special Projects	50	120	425	265	340	120	1,320	50	120	425	265	384	120	1,364
4	Dato' Nik Mohd Fuad bin Wan Abdullah	Executive Director, Group Corporate Affairs	50	-	-	-	18	-	68	50	-	408	253	82	115	908
5	Dato' Naharudin bin Ali	Senior Independent Non-Executive Director	60	-	-	-	34	-	94	60	-	-	-	34	-	94
6	Mr. Cheong Kee Yoong	Independent Non-Executive Director	70	-	-	-	36	-	106	70	-	-	-	36	-	106
7	Dato' Wee Cheng Kwan	Independent Non-Executive Director	50	-	-	-	31	-	81	50	-	-	-	31	-	81
TOTAL			440	921	2,942	2,769	1,355	414	8,841	440	1,420	3,350	3,022	1,496	529	10,257

* Other emoluments mainly consist of defined contribution plans.

The payment of the Directors' fees of the Company is subject to approval by shareholders at the Annual General Meeting.

Corporate Governance Overview Statement

The Company departs from the MCCG Practice relating to the disclosure of the remuneration of its top five (5) senior management on a named basis. The Board is of the view that such disclosure may give rise to talent retention and recruitment concerns, particularly given the competitive market for experienced management.

Nevertheless, the Board ensures that the remuneration of such key management is commensurate with their responsibilities and performance and is structured to attract, retain and motivate suitably qualified personnel.

The aggregate remuneration of key management personnel for the FYE 2026 is disclosed under Note 37(c) to the Financial Statements of this Annual Report.

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

The Company's financial statements are prepared in accordance with the provisions of the Companies Act 2016 and applicable approved accounting standards to ensure that they present a balanced and fair assessment of the state of affairs of the Company. In preparing the financial statements, the Company applies appropriate accounting policies consistently, supported by reasonable and prudent judgements and estimates, and prepares the financial statements on a going concern basis.

The ARC assists the Board in scrutinising information for disclosure to ensure accuracy, adequacy, and completeness.

The Statement of Directors' Responsibility in respect of the Audited Financial Statements pursuant to paragraph 15.26(a) of the Main LR of Bursa Malaysia Securities is set out on page 137 of this Annual Report.

(I) ARC

The ARC assists the Board in fulfilling its oversight responsibilities in relation to risk management, internal control and internal audit.

The ARC is chaired by Mr. Cheong Kee Yoong ("**Mr. Cheong**"), the Independent Non-Executive Director of the Company, which is a separate person from the Chair of the Board, Tan Sri Abd Rahim bin Mohamad, the Executive Chairman of the Company.

The composition of the ARC is set out in the ARC Report of this Annual Report.

The members of the ARC collectively have the appropriate and necessary skills and a wide range of experience and expertise in areas such as accounting, auditing, taxation, finance, and economics.

Further details of the ARC are set out in the ARC Report of this Annual Report.

(II) RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

The Board has the overall responsibility and affirms the importance of maintaining a sound system of internal control and risk management including reviewing its adequacy and integrity.

The Group's internal audit function is independent from the Management. For the FYE 2026, the Group's internal audit function is primarily outsourced to Baker Tilly Monteiro Heng Governance Sdn. Bhd., with support from the in-house Internal Audit and Risk Assurance Department.

The Statement on Risk Management and Internal Control and the ARC Report as set out in this Annual Report provides an overview of the state of risk management and internal audit function within the Group.

Corporate Governance Overview Statement

PRINCIPLE C: INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS

The Board recognises the importance of effective communication with the investors of the Company that enables the Board and the Management to convey information about the Group's performance, corporate strategy and other matters affecting the shareholders' interest.

The Board has adopted the following measures with regard to communication with the Company's shareholders: -

- (a) Regular announcements to Bursa Malaysia Securities;
- (b) Annual reports;
- (c) Annual General Meeting/General meetings; and
- (d) Corporate website.

During the FYE 2026, the Forty-Seventh Annual General Meeting ("**47th AGM**") of the Company was held physically on 4 December 2025 in accordance with paragraph 8.27A of the Main LR of Bursa Malaysia Securities. An Independent Scrutineer was appointed to verify the poll results.

Notice of the 47th AGM was sent out at least twenty-eight (28) days before the date of the meeting to provide shareholders with sufficient information on the 47th AGM and facilitate informed decision-making. A full explanation of the effects of each resolution relating to special business accompanied the notice of the 47th AGM.

All Directors attended the 47th AGM. The 47th AGM of the Company was chaired by Tan Sri Abd Rahim bin Mohamad ("**Tan Sri Chairman**"), the Chairman of the Board. Tan Sri Chairman provided sufficient time for the shareholders, proxies and corporate representatives who were present at the 47th AGM to ask questions for each agenda in the Notice of the 47th AGM. The Chairmen of the Board Committees were also readily available to address the questions posted by the shareholders at the 47th AGM.

Tan Sri Chairman briefed the shareholders, proxies and corporate representatives present physically at the 47th AGM on their right to pose questions to the Board during the 47th AGM. The Board provided opportunity to the shareholders to pose their questions to the Board after dealing with each of the items on the Agenda as set out in the Notice of the 47th AGM, and the Board and the Management responded to the questions received from the shareholders at the 47th AGM.

The minutes of the 47th AGM held on 4 December 2025 were uploaded onto the Company's website at www.edenzil.com no later than thirty (30) business days after the meeting. The Company has not adopted integrated reporting based on a globally recognised framework as it is not classified as a "Large Company" under the MCCG.

Corporate Governance Overview Statement

ADDITIONAL COMPLIANCE INFORMATION

1. UTILISATION OF PROCEEDS

There were no proceeds raised by the Company from any corporate exercise during the FYE 2026.

2. AUDIT AND NON-AUDIT FEES

The fees paid/payable to the external auditors, UHY Malaysia PLT and its affiliated company, in relation to the audit and non-audit fees for the FYE 2026 are as follows:

	Group (RM)	Company (RM)
Audit Fees	357,500	170,000
Non-Audit Fees	7,000	7,000

3. MATERIAL CONTRACTS

There were no material contracts entered into by the Company or its subsidiaries involving the interests of Directors or major shareholders which were either still subsisting at the end of the FYE 2026 or entered since the end of the previous financial year.

4. REVALUATION POLICY AND LANDED PROPERTIES

The revaluation policy of the Company is disclosed in Note 3 to the financial statements.

5. RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE OR TRADING NATURE

The details of the transactions with related parties undertaken by the Group during the financial year are disclosed in Note 37 to the financial statements.

6. EMPLOYEE SHARE OPTION SCHEME ("ESOS")

The Company had obtained an approval from its shareholders at the Extraordinary General Meeting held on 24 January 2025 to establish an ESOS of up to 15% of the total number of issued shares of the Company (excluding treasury shares, if any) at any point in time over the duration of the ESOS.

There were no options or shares granted under the ESOS during the FYE 2026.

CONCLUSION

The Board is satisfied that, during the FYE 2026, the Company has substantially applied the principles and practices of the MCCG, save for the departures disclosed and explained in the Corporate Governance Report.

This Statement and the Corporate Governance Report have been approved by the Board in accordance with a resolution of the Board dated 29 October 2026.

Statement on Risk Management and Internal Control

1. INTRODUCTION AND SCOPE

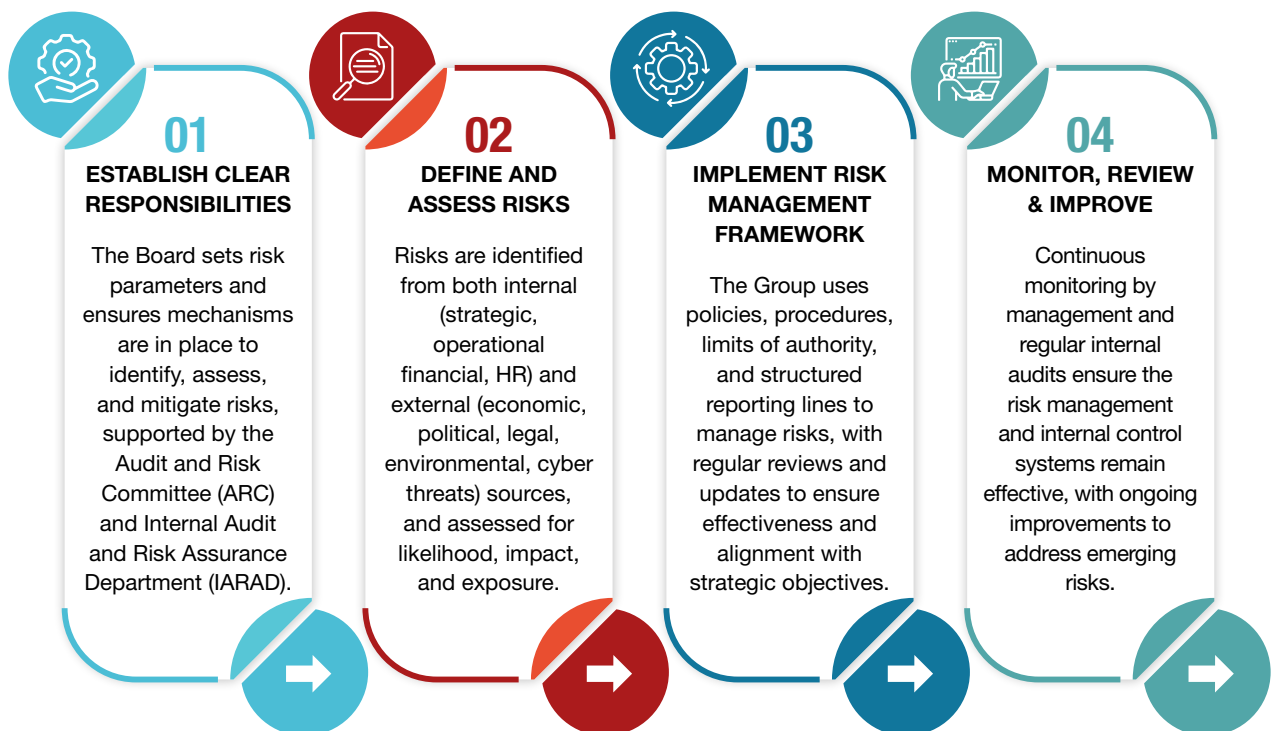
The Board of Directors (“**Board**”) of Eden Inc. Berhad (“**Eden**” or “**Company**”) is pleased to present the Statement on Risk Management and Internal Control (“**Statement**”) of Eden and its subsidiaries (“**Group**”) for the financial year ended 30 June 2026 (“**FYE 2026**”).

This Statement is prepared pursuant to paragraph 15.26(b) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Malaysia Securities**”) and with guidance from the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers.

This Statement outlines the nature and scope of the Group’s risk management and internal control systems and the processes established by the Board and Management to identify, assess, manage, monitor and report risks that may affect the achievement of the Group’s strategic and operational objectives.

The Group’s risk management and internal control systems apply to the Company and subsidiaries under its management control.

KEY STEPS IN EDEN INC. BERHAD’S RISK MANAGEMENT & INTERNAL CONTROL



2. BOARD RESPONSIBILITY

The Board acknowledges its overall responsibility for establishing and maintaining sound and effective systems of risk management and internal control to safeguard shareholders’ investments, protect the Group’s assets and support the achievement of the Group’s strategic objectives.

In discharging this responsibility, the Board determines the nature and extent of risks that the Group is prepared to accept in pursuing its objectives, provides oversight over the Group’s risk management framework and promotes an appropriate risk and control culture throughout the Group.

The Board, through the Audit and Risk Committee (“**ARC**”), reviews the adequacy and effectiveness of the Group’s risk management and internal control systems and considers whether significant risks are appropriately identified, assessed, managed and monitored.

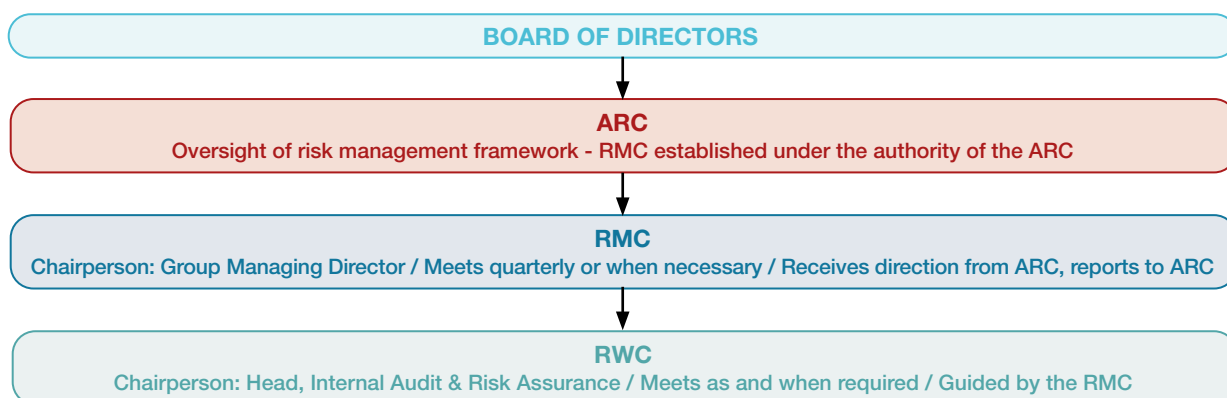
The Board recognises that risk management and internal control systems are designed to manage rather than eliminate the risk of failure to achieve business objectives. Accordingly, such systems can only provide reasonable, rather than absolute, assurance against material misstatement, loss, fraud, operational failure or other adverse consequences.

Statement on Risk Management and Internal Control

The risk management and internal control processes described in this Statement reflect the arrangements implemented and maintained by the Group during the FYE 2026 and up to the date of approval of this Statement. The Board and Management shall continue to review and enhance these arrangements, taking into consideration changes in the Group's business activities, risk exposures and applicable governance expectations.

3. RISK GOVERNANCE AND ACCOUNTABILITY

The Board is supported by the ARC in overseeing the Group's risk management and internal control systems.



BOARD OF DIRECTORS

The Board has ultimate oversight responsibility for the Group's risk management and internal control systems. Its responsibilities include:



ARC

The ARC, supported by the Risk Management Committee (“**RMC**”) and Management assists the Board in fulfilling its oversight responsibilities in relation to risk management, internal control and internal audit.

The ARC reviews the Group's risk profile, significant changes in risk exposure, adequacy of mitigation measures and significant matters arising from internal audit activities. The ARC also reviews the adequacy and effectiveness of the Group's internal control systems and reports significant matters to the Board.

RISK MANAGEMENT COMMITTEE (“**RMC**”) AND MANAGEMENT

The RMC, chaired by the Group Managing Director, reviews the Group's overall risk profile, principal and emerging risks, monitors risk exposures and mitigation measures, and reports significant risk matters to the ARC for its review and, where appropriate, escalation to the Board.

Members of Management and business unit heads serving as risk owners form the Risk Working Committee (“**RWC**”), which operates under the direction of the RMC. The RWC is responsible for implementing risk management strategies and directives issued by the RMC, monitoring the implementation of mitigation measures identified in the risk registers, reviewing the progress of remedial actions arising from audit findings and business continuity arrangements, and identifying and escalating significant or emerging risks to the RMC.

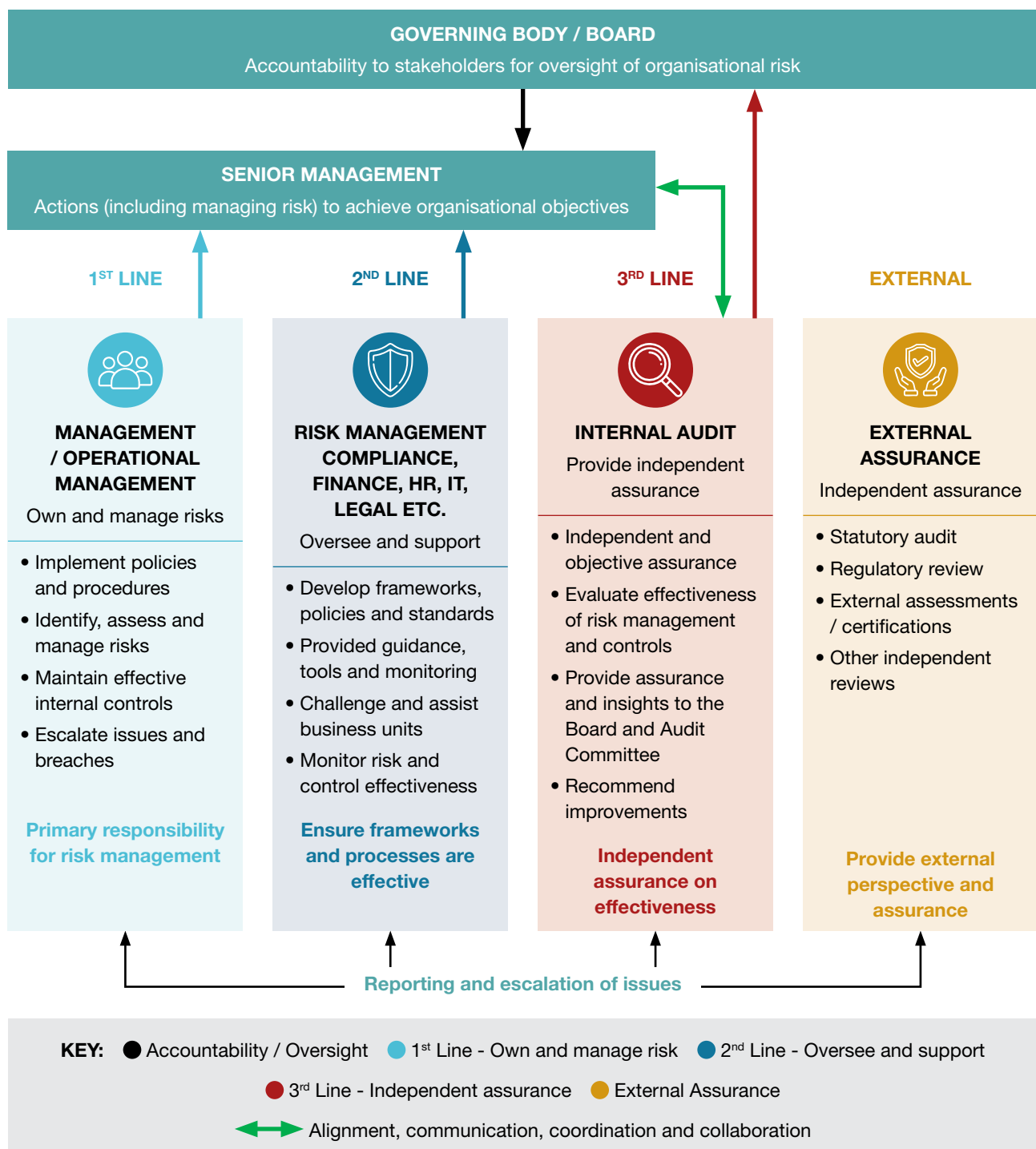
Statement on Risk Management and Internal Control

4. THREE LINES MODEL

The Group's governance over risk management and internal control is supported by the principles of the Three Lines Model, which promotes clear accountability and coordination among those responsible for managing risks, overseeing risk management activities and providing independent assurance.

THREE LINES MODEL

Effective risk management and internal control through roles, accountability and oversight



Statement on Risk Management and Internal Control

FIRST LINE - MANAGEMENT AND BUSINESS OPERATIONS

Management, business unit heads and operating personnel are responsible for managing risks as part of their day-to-day activities. This includes identifying and assessing risks, implementing appropriate internal controls, complying with approved policies and procedures and taking timely corrective action where control deficiencies are identified.

SECOND LINE - RMC AND RISK MANAGEMENT, COMPLIANCE AND OVERSIGHT FUNCTIONS

The second line, including the RMC, supports and monitors the implementation of the Group's risk management and compliance processes. It facilitates the risk management process, monitors risk exposures and mitigation measures, provides guidance to risk owners and facilitates the reporting and escalation of significant risks to the ARC. The RMC coordinates the risk assessment and reports significant emerging risks to the ARC, which escalates to the Board where appropriate.

THIRD LINE - INTERNAL AUDIT

The internal audit function provides independent and objective assurance to the ARC and the Board on the adequacy and effectiveness of the Group's governance, risk management and internal control processes.

The Three Lines Model does not operate as a series of isolated functions. Effective governance requires communication and coordination among Management, risk and compliance functions, internal audit and the Board while preserving the independence and objectivity of the internal audit function.

5. RISK MANAGEMENT FRAMEWORK

The Group has established a risk management framework to provide a structured and consistent approach for identifying, assessing, managing, monitoring and reporting risks across the Group.

Risk management is integrated into the Group's strategic planning, investment evaluation, operational activities and decision-making processes. The Group recognises that effective risk management is a shared responsibility and requires active participation by the Board, Management, risk owners and employees.



OVERVIEW OF RISK IDENTIFICATION AND MANAGEMENT PROCESS

Statement on Risk Management and Internal Control

6. RISK ASSESSMENT, MONITORING AND REPORTING

Risks identified through the risk management process are assessed based on their likelihood of occurrence and potential impact on the Group.

The Group considers both:

- Inherent Risk - the level of risk before taking into consideration existing controls and mitigation measures; and
- Residual Risk - the remaining level of risk after considering the effectiveness of existing controls and mitigation measures.

Risks are categorized as High, Moderate or Low based on the Group's established risk assessment parameters. Risk owners are responsible for implementing appropriate mitigation measures and monitoring changes in the risk profile.

The Group maintains a risk register setting out, among others, the nature and causes of identified risks, potential consequences, risk ratings, risk owners and mitigation measures. Significant changes in risk exposure and the progress of mitigation measures are escalated to Management and the ARC for review and deliberation.

The frequency and extent of monitoring are commensurate with the significance of the risk, with greater attention given to risks assessed as High or where there has been a significant change in the Group's operating environment.

For the FYE 2026, the Group undertook a review of its enterprise-wide risk profile. The table below summarises the approach at each level of risk assessment.

Level/Context	Assessment	Management Involvement	Frequency
Strategic Level (Group / Corporate)	<ul style="list-style-type: none"> • Identify, determine and monitor risk appetite • Review the Group's strategic risks and opportunities 	<ul style="list-style-type: none"> • Led by the Board and senior management • Assess key strategic, financial, macroeconomic, regulatory, environmental, social and governance ("ESG") and reputational risks that may impact the Group's objectives and long-term value • Determine risk appetite, key risk priorities and risk response strategies 	Annually
Enterprise-wide Level (Across the Group)	<ul style="list-style-type: none"> • Develop Group risk profile (risk register) and risk map • Review and approve the Group Risk Register 	<ul style="list-style-type: none"> • RMC coordinates the enterprise-wide-risk assessment • Reviews consolidated risk profile across business segments • Priorities key risks and monitors progress of action plans • Escalate significant emerging risks to the Board / Audit and Risk Committee 	Quarterly
Operational Level (Business Units / Functions)	<ul style="list-style-type: none"> • Develop risk profile (risk register) and risk map 	<ul style="list-style-type: none"> • Business unit heads identify and assess risks related to operations, projects, processes, people, IT systems and compliance • Implement and monitor risk controls and action plans • Report key risks and control effectiveness to RMC 	Bi-annually (at minimum)
Major Proposals / Investments (Projects, M&A, Capital Expenditure)	<ul style="list-style-type: none"> • Conduct strategic risk assessments for major proposals or investments 	<ul style="list-style-type: none"> • Evaluate key risk exposures, financial impact, ESG considerations and alignment with Group's strategy • Provide assessments and recommendations to the Board / relevant decision-makers 	As required (per proposal/ investment)

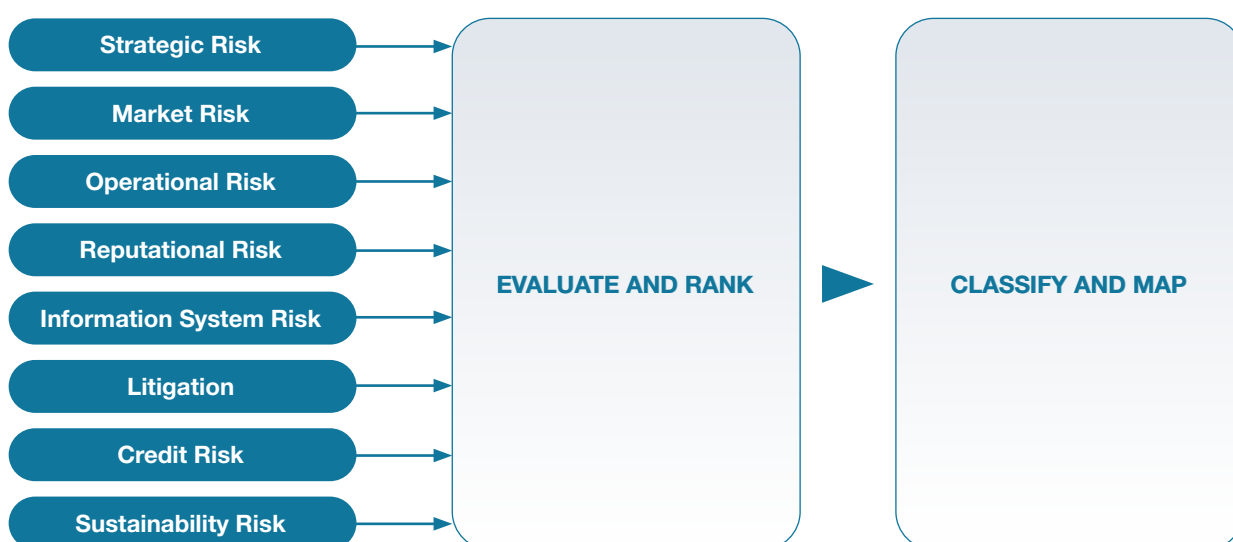
Statement on Risk Management and Internal Control

7. GROUP'S DEFINITION OF RISK

The Group defines risk as any event or circumstance that may affect the achievement of its strategic and business objectives, whether arising from internal or external factors.

The Group recognises that risk is inherent in its business activities and cannot be completely eliminated. Accordingly, the Group adopts a structured and risk-based approach to identify, assess, manage and monitor risks and maintain risk exposures within acceptable parameters. The Group's principal risk exposures are assessed through its established risk management processes and may be broadly classified into strategic, operational, financial, asset valuation, technology, human capital, compliance and sustainability-related risks.

Risks are assessed based on their likelihood of occurrence and potential impact, taking into consideration existing controls and mitigation measures.



Risk Category	Description
Strategic Risk	Risk arising from ineffective business strategies, changes in business direction, or failure to achieve the Group's strategic objectives.
Operational Risk	Risk of losses or disruption arising from inadequate or failed processes, systems, internal controls, human error or external events.
Financial Risk	Risk that the Group may be unable to generate sufficient cash flows or obtain funding to meet its financial obligations when they fall due.
Asset Valuation Risk	Risk that the carrying value or fair value of the Group's assets may be materially misstated due to changes in market conditions, assumptions or valuation methodologies.
Technology Risk	Risk of system failures, technology obsolescence, inadequate IT infrastructure or ineffective technology controls disrupting business operations.
Human Capital Risk	Risk arising from difficulties in attracting, retaining and developing competent employees, as well as succession gaps, employee turnover or inadequate workforce capabilities.
Compliance Risk	Risk of non-compliance with applicable laws, regulations, listing requirements, contractual obligations and other regulatory requirements, potentially resulting in penalties, litigation or reputational damage.
Sustainability Risk	Risk arising from ESG matters that may adversely affect the Group's operations, reputation, financial performance, stakeholder relationships or long-term resilience.

The Group continuously monitors both existing and emerging risks arising from changes in the economic environment, regulatory landscape, technological advancement and stakeholder expectations to ensure appropriate risk responses are implemented.

Statement on Risk Management and Internal Control

8. INTERNAL CONTROL FRAMEWORK

The Group's internal control system comprises policies, procedures, processes and governance arrangements established to support the achievement of the Group's objectives and manage risks within acceptable levels.

A. THE KEY ELEMENTS OF THE GROUP'S INTERNAL CONTROL SYSTEM INCLUDE: ORGANISATIONAL STRUCTURE AND DELEGATION OF RESPONSIBILITY

The Group maintains an organisational structure with defined reporting lines, responsibilities and accountability. Authority and responsibilities are delegated to appropriate levels of Management to facilitate effective management and oversight of the Group's operations.

B. LIMITS OF AUTHORITY

Defined limits of authority govern financial commitments and significant business decisions. Approval thresholds are established for different levels of Management and are reviewed periodically to ensure that they remain appropriate to the Group's operations.

C. DIRECTORS' CODE OF ETHICS

The Group has established a Directors' Code of Ethics which sets out the standards of ethical conduct and professional behaviour expected of Directors. The Code promotes integrity, accountability, responsible decision-making and compliance with applicable laws and regulatory requirements.

D. CONFLICT OF INTEREST

The Group has established a Conflict-of-Interest Policy to provide guidance on identifying, disclosing and managing actual, potential or perceived conflicts of interest. Directors and relevant personnel are expected to act in the best interests of the Group and to disclose conflicts in accordance with the established requirements.

E. WHISTLEBLOWING

The Group has established a Whistleblowing Policy which provides a confidential channel for employees and relevant stakeholders to report suspected misconduct, fraud, corruption, breaches of laws or other improper activities. Reported concerns are assessed and investigated in accordance with established procedures.

F. ANTI-BRIBERY AND CORRUPTION

The Group maintains an Anti-Bribery and Anti-Corruption Policy and related procedures to support compliance with applicable anti-bribery and corruption requirements. These include controls relating to third-party dealings, gifts and entertainment, conflicts of interest, donations and sponsorships.

G. FIT AND PROPER

The Group has established a Fit and Proper Policy to provide a structured framework for assessing the suitability of individuals appointed or proposed for appointment to the Board and relevant senior positions. The assessment considers factors including integrity, reputation, experience, competence, qualifications, time commitment and other relevant considerations.

H. REMUNERATION

The Group has established a Remuneration Policy to provide a framework for determining the remuneration of Directors and relevant senior personnel. The Policy is intended to promote fair and appropriate remuneration that is aligned with the Group's responsibilities, performance, business objectives and long-term interests.

Statement on Risk Management and Internal Control

I. EXTERNAL AUDITOR

The Group has established an External Auditors Policy and Procedures to guide the appointment, assessment, independence and oversight of the external auditor. The Policy supports the maintenance of an appropriate level of independence and objectivity in the external audit process and provides a framework for the Board and relevant Board Committee to assess the effectiveness and performance of the external auditor.

J. POLICIES AND STANDARD OPERATING PROCEDURES

Policies and standard operating procedures are established for key business processes to promote consistency, accountability and compliance with applicable requirements. These documents are reviewed and updated periodically to reflect changes in the Group's operations, regulatory requirements and control environment.

K. FINANCIAL REPORTING AND PERFORMANCE MONITORING

Financial and operational performance is monitored through periodic Management reporting, budget-to-actual comparisons and review of key business performance indicators. The ARC reviews the Group's quarterly financial results before recommending them to the Board for approval and release to Bursa Malaysia Securities.

L. BUDGETING AND CAPITAL EXPENDITURE

Annual budgets and significant capital expenditure proposals are subject to appropriate Management review and Board approval in accordance with established authority limits. Material investment proposals are evaluated with consideration of their strategic rationale, financial viability, funding requirements and associated risks.

M. HUMAN CAPITAL

Roles and responsibilities are established for employees, supported by recruitment, performance management, training and development processes. Management monitors workforce requirements and succession needs to support continuity of key operations.

N. INFORMATION TECHNOLOGY AND CYBERSECURITY

The Group continues to strengthen controls over information technology, cybersecurity, system access, data protection, backup and recovery arrangements. Technology-related risks and control enhancements are monitored as part of the Group's broader risk management processes.

O. REGULATORY COMPLIANCE AND ETHICAL CONDUCT

The Group maintains policies and procedures intended to support compliance with applicable laws, regulations and ethical requirements. These include, where applicable, policies relating to anti-bribery and corruption, whistleblowing, conflict of interest and regulatory compliance.

9. INTERNAL AUDIT

The Group's internal audit function supports the ARC and the Board in monitoring the adequacy and effectiveness of the Group's governance, risk management and internal control processes. The internal audit function maintains its independence and objectivity and reports functionally to the ARC.

Internal Audit adopts a risk-based approach in preparing its annual audit plan, taking into consideration the Group's risk profile, business activities, previous audit findings and emerging risks. The annual audit plan is reviewed and approved by the ARC.

For the FYE 2026, the Group's internal audit function is primarily outsourced to Baker Tilly Monteiro Heng Governance Sdn. Bhd., an independent professional firm appointed on 17 July 2025, with support from the in-house Internal Audit and Risk Assurance Department. The details of the internal audit reviews completed during the FYE 2026 are set out in the ARC Report on this Annual Report.

Statement on Risk Management and Internal Control

Internal audit reports highlight control weaknesses, risks and recommendations for improvement. Management is responsible for implementing the agreed corrective actions within the stipulated timelines. Significant findings and the status of outstanding corrective actions are reported to the ARC periodically.

Further details of the Group's internal audit function have been disclosed under the ARC Report of this Annual Report.

10. REVIEW OF EFFECTIVENESS AND ASSURANCE

The Board's review of the adequacy and effectiveness of the Group's risk management and internal control systems is supported by the work and reports of the ARC, Management, the internal audit function and the external auditors, where relevant.

The review considers, among others:

- changes in the Group's principal and emerging risks;
- the effectiveness of risk mitigation measures;
- significant internal audit findings and status of corrective actions;
- financial and operational performance;
- regulatory and compliance matters; and
- significant changes in the Group's business and operating environment.

Where weaknesses or areas for improvement are identified, Management is responsible for implementing appropriate corrective measures, with progress monitored through the Group's governance and assurance processes.

11. MANAGEMENT ASSURANCE

For the FYE 2026, the Board has received written assurance from the Group Managing Director and Group Chief Financial Officer that, to the best of their knowledge and belief, the Group's risk management and internal control systems are operating adequately and effectively, in all material respects, based on the risk management and internal control framework adopted by the Group.

The Board has considered this assurance and is satisfied that it forms a reasonable basis for its conclusion on the adequacy and effectiveness of the Group's risk management and internal control systems.

12. REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

Pursuant to paragraph 15.23 of the Main Market Listing Requirements of Bursa Malaysia Securities, the External Auditors UHY Malaysia PLT have reviewed this Statement and reported to the Board that nothing has come to their attention that has caused them to believe that this Statement is inconsistent with their understanding of the processes adopted by the Board in reviewing the adequacy and integrity of the systems of internal control and risk management of the Group.

13. BOARD'S CONCLUSION

Based on the processes and assurance described above, the Board is satisfied that the Group's risk management and internal control systems were adequate and effective in all material respects for the FYE 2026 and up to the date of approval of this Statement.

The Board is not aware of any material weaknesses or significant breakdowns in risk management or internal control during the financial year under review that have resulted in a material loss, contingency or uncertainty requiring separate disclosure in the Group's Annual Report.

The Board recognises that the Group's risk management and internal control systems must continue to evolve in response to changes in the Group's operations, strategic direction and external environment. Accordingly, the Board and Management will continue to monitor and, where appropriate, enhance the Group's governance, risk management and internal control arrangements.

Audit and Risk Committee Report

The Audit and Risk Committee (“**ARC**”) of Eden Inc. Berhad (“**EIB**” or “**the Company**”) is pleased to present the ARC Report for the financial year ended 30 June 2026 (“**FYE 2026**”).

1. MEMBERSHIP AND COMPOSITION

The ARC members and ARC meetings held during the FYE 2026 are set out below: -

Name of ARC Member	Membership	Designation	No. of Meetings Attended/Held	%
Mr. Cheong Kee Yoong	Chairman	Independent Non-Executive Director	5/5	100
Dato’ Naharudin bin Ali	Member	Senior Independent Non-Executive Director	5/5	100
Dato’ Wee Cheng Kwan	Member	Independent Non-Executive Director	5/5	100

Mr. Cheong Kee Yoong (“**Mr. Cheong**”), an Independent Non-Executive Director (“**INED**”), is the Chairman of the ARC in compliance with Paragraph 15.10 of the Main Market Listing Requirements (“**Main LR**”) of Bursa Malaysia Securities Berhad (“**Bursa Malaysia Securities**”). In compliance with the Practice 9.1 of the Malaysian Code on Corporate Governance, the Chairman of the ARC is not the Chairman of the Board of Directors (“**Board**”).

The ARC currently comprises three (3) INEDs. The current composition of the ARC complies with Paragraph 15.09(1) (a) and (b) of the Main LR of Bursa Malaysia Securities. Two (2) of the ARC members, namely Mr. Cheong and Dato’ Naharudin bin Ali, are members of the Malaysian Institute of Accountants (“**MIA**”). Accordingly, the Company complies with paragraph 15.09(1)(c)(i) of the Main LR of Bursa Malaysia Securities, which requires at least one (1) member of the ARC to be a member of the MIA.

The INEDs satisfied the test of independence under Paragraph 1.01 of the Main LR of Bursa Malaysia Securities.

2. TERMS OF REFERENCE

The ARC’s Terms of Reference (“**TOR**”) is to be assessed, reviewed and updated where necessary. The ARC’s TOR was last reviewed and updated on 27 October 2025.

3. SUMMARY OF WORK OF THE ARC DURING THE FYE 2026

The summary of work of the ARC in the discharge of its duties and responsibilities for the FYE 2026 included the following: -

- a. Review of Financial Statements
 - i. Reviewed the quarterly financial performance and financial highlights of the Group.
 - ii. Reviewed the unaudited quarterly report and annual report of the Company and the Group prior to submission to the Board for consideration and approval.
 - iii. Reviewed the draft audited financial statements of the Company and the Group and ensured that the financial reporting and disclosure requirements of the relevant authorities are duly complied with prior to submission to the Board for consideration and approval.

Audit and Risk Committee Report

b. Matters relating to External Audit

- i. Meeting with external auditors at least once a year without the presence of the executive Board members and Management.
- ii. Reviewed the suitability, objectivity and independence of the external auditors and recommended its re-appointment as the external auditors of the Company to the Board.
- iii. Reviewed the external auditors' scope of work and planning memorandum for the Company and the Group covering the audit objectives and approach, key audit areas and relevant accounting standards and other relevant pronouncements.
- iv. Reviewed the results of the audit, audit report and findings on financial and management performance of the Company and the Group, and reported the same to the Board.
- v. Reviewed the proposed audit fees for the external auditors in respect of their audit of the Group and of the Company for the FYE 2026.

c. Matters relating to Internal Audit

- i. Reviewed the Internal Audit Plan for the FYE 2026 to ensure adequate scope and coverage on the activities of the Group based on the identified and assessed key risk areas.
- ii. Reviewed the Risk Based Internal Audit Reports in respect of the audit recommendations, Management responses as well as actions taken to improve the system of internal control and procedure.
- iii. Reviewed the adequacy and performance of the Internal Audit Function and its comprehensive coverage of the Company and Group's activities.
- iv. Reviewed and recommended to the Board the appointment of outsourced internal auditors.
- v. Reviewed the internal audit review reports and/or follow-up review reports prepared by the in-house Internal Audit and Risk Assurance Department ("IARAD") and the outsourced internal auditors.

d. Other matters

- i. Reviewed the quarterly report on related party transactions and conflict of interest ("COI") situation for compliance with the Main LR of Bursa Malaysia Securities. There were no COI or any potential COI reported during the FYE 2026.
- ii. Reviewed and recommended the Company's Statement on Risk Management and Internal Control and this ARC Report for the financial year ended 30 June 2026.
- iii. Received updates from Management on the Group's cash flow position and financing requirements.
- iv. Received updates from Management on the Group's sustainability efforts.
- v. Reviewed and assessed the risk register comprising the principal risks, severity ratings, impact and likelihood.
- vi. Reviewed the revision of the TOR of the ARC and Risk Management Committee.

Audit and Risk Committee Report

4. INTERNAL AUDIT FUNCTION

Internal audit plays an important functional role in helping to establish and maintain the best possible internal control environment in the Group. The Board and the ARC are assisted by the in-house IARAD and the outsourced internal audit service provider in maintaining a sound system of internal control.

For the FYE 2026, the Group's internal audit function is primarily outsourced to Baker Tilly Monteiro Heng Governance Sdn. Bhd. ("**BTMHGSB**"), an independent professional firm appointed on 17 July 2025, together with internal audit activities performed by the in-house IARAD. BTMHGSB conducts internal audit to assess the adequacy and effectiveness of the Group's risk management, internal control and governance processes, while IARAD also provides the necessary coordination, information and support for BTMHGSB to facilitate the conduct of internal audit activities. Both the IARAD and BTMHGSB report directly to the ARC and are independent of Management.

The audit by IARAD and the outsourced internal auditors, namely BTMHGSB, are performed with impartiality, proficiency, and due professional care. The internal audit reviews of the operating units provide independent and objective assessments of their compliance with internal controls, identify major weaknesses in control procedures, and recommend improvements.

The internal audit function performs its activities in accordance with the Global Internal Audit Standards promulgated by The Institute of Internal Auditors, taking into consideration the nature, size and complexity of the Group.

During the FYE 2026, internal audit reports were presented to the ARC on a quarterly basis. BTMHGSB completed three (3) internal audit reports and two (2) follow-up audit reports while in-house IARAD completed two (2) follow-up audit reports. The audit reports completed by IARAD and BTMHGSB covered the following areas: -

IARAD

- Follow-up review on Eden Catering Sdn. Bhd. – Institut Kanser Negara operations
- Follow-up review on Stratavest Sdn. Bhd. – Power plant equipment maintenance review

BTMHGSB

- Internal audit review and follow-up review on the Group – Information Technology, General & Cybersecurity Controls
- Internal audit review and follow-up review on Underwater World Langkawi Sdn. Bhd. – Curatorial process and maintenance of animal life support system
- Internal audit review on Musteq Hydro Sdn. Bhd. – Maintenance and spares inventory management

The total cost incurred for the internal audit function of the Group in respect of the FYE 2026 was RM279,069, comprising the following: -

- In-house IARAD: RM178,422.
- Outsourced internal auditors (BTMHGSB): RM100,647.

This ARC Report is made in accordance with the resolution passed by the Board on 29 October 2026.

Statement of Directors' Responsibility

The Directors of Eden Inc. Berhad ("the Directors") are responsible to ensure the Financial Statements of the Company and its subsidiaries ("the Group") and the Company have been drawn up in accordance with the Malaysian Financial Reporting Standards, International Financial Reporting Standards, and the requirements of the Companies Act 2016 ("CA 2016") in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026 and of the financial performance and the cash flows of the Group and of the Company for the year then ended.

The Directors consider that, in preparing the audited financial statements:

- a. The Group and the Company had used appropriate accounting policies which are consistently applied;
- b. Reasonable and prudent judgments and estimates were made; and
- c. Complete disclosures of all information required under the CA 2016 and the Main Market Listing Requirements of Bursa Malaysia Securities Berhad have been made and complied with.

The Directors are responsible for ensuring that the Company maintains accounting records that disclose with reasonable accuracy the financial position of the Group and the Company, and which enable them to ensure that the financial statements comply with the CA 2016.

The Directors also have general responsibilities for taking such steps that are reasonably available to them to safeguard the assets of the Group and the Company, to prevent and detect fraud and other irregularities.



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Directors' Report

The Directors of Eden Inc. Berhad have pleasure in submitting their report and the audited financial statements of the Group and of the Company for the financial year ended 30 June 2026.

PRINCIPAL ACTIVITIES

The principal activities of the Company are those of investment holding and provision of management services. The details of the Company's subsidiaries are as disclosed in Note 8 to the financial statements.

RESULTS

The results of the Group and of the Company for the financial year are as follows:

	GROUP RM '000	COMPANY RM '000
Profit for the financial year	28,153	12,683
Profit attributable to:		
Equity holders of the Company	28,171	12,683
Non-controlling interests	(18)	-
	28,153	12,683

In the opinion of the Directors, the results of operations of the Group and of the Company during the financial year have not been substantially affected by any item, transaction or event of a material and unusual nature.

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year other than as disclosed in the financial statements.

DIVIDENDS

No dividend has been paid or declared by the Company since the end of the previous financial year. The directors do not recommend any dividend payment in respect of the current financial year.

ISSUE OF SHARES AND DEBENTURES

There was no issuance of shares and debentures during the financial year.

Directors' Report

SHARE OPTIONS

The Employees' Share Option Scheme ("ESOS") was approved by shareholders at the Extraordinary General Meeting held on 24 January 2025 and became effective on 3 June 2025.

The ESOS allows the Board, at its discretion, to grant eligible employees and executive directors options to subscribe for new ordinary shares in the Company, representing up to 15% of the total number of issued shares in the Company (excluding treasury shares, if any) at any point in time over the duration of the ESOS.

WARRANTS C 2026/2028

On 21 March 2025, the Company issued 252,677,932 free warrants on the basis of 1 free warrant for every 2 existing ordinary shares of the Company.

Each warrant entitles the registered holder to subscribe for 1 new ordinary share in the Company at any time on or after 25 March 2025 up to the date of expiry on 20 March 2028, at an exercise price of RM0.18 each or such adjusted price in accordance with provisions in the Deed Poll. Any warrants not exercised by its expiry date will lapse thereafter and cease to be valid for all purposes.

There were no movements in the Company's Warrant C 2026/2028 during the financial year. As at 30 June 2026, 252,677,932 warrants remain unexercised.

Further details of the salient features of Warrant C are disclosed in Note 19 to the financial statements.

DIRECTORS

The Directors of the Company in office during the financial year and during the period from the end of the financial year to the date of this report are:

Tan Sri Abd Rahim bin Mohamad*
Datin Fara Nadia binti Abd Rahim*
Puan Sri Fadzilah binti Md Ariff*
Dato' Nik Mohd Fuad bin Wan Abdullah*
Dato' Naharudin bin Ali
Cheong Kee Yoong
Dato' Wee Cheng Kwan

**Director of the Company and of its subsidiary companies*

Directors' Report

DIRECTORS (CONT'D)

The Directors who held office in the subsidiaries of the Company during the financial year and during the period from the end of the financial year to the date of this report are:

Dato' Mohd Ramli bin Mohamad	
Datin Fara Ikma binti Abd Rahim*	
Fara Suria binti Abd Rahim	
Ting Kam Cheong	
Datuk Mohamed Salleh bin Bajuri	
Dato' Anuarudin bin Mohd Noor	
Nurul Syazana binti Pupong	(Appointed on 12 November 2025)
Abdul Rahman bin Amir	(Appointed on 12 November 2025)
Hasbullah bin Hassin	(Resigned on 26 December 2025)

* ceased to be a Director when the subsidiary was struck off

DIRECTORS' INTERESTS

The interests in shares in the Company and in a related corporation of those who were directors of the Company at the end of the financial year according to the Register of Directors' Shareholdings kept by the Company under Section 59 of the Companies Act 2016 are as follows:

	NUMBER OF ORDINARY SHARES			
	AT 1.7.2025	BOUGHT	SOLD	AT 30.6.2026
Interests in the Company:				
Direct interests				
Datin Fara Nadia binti Abd Rahim	14,343,300	-	-	14,343,300
Puan Sri Fadzilah binti Md Ariff	7,411,900	-	-	7,411,900
Dato' Anuarudin bin Mohd Noor	20,000	-	20,000	-
Dato' Wee Cheng Kwan	37,902,374	-	-	37,902,374
Indirect interests				
Tan Sri Abd Rahim bin Mohamad *	77,794,171	-	-	77,794,171
Interests in the immediate holding company, ZESB:				
Direct interests				
Tan Sri Abd Rahim bin Mohamad	5,000,000	-	-	5,000,000

* By virtue of his direct interest of more than 20% equity interest in Zil Enterprise Sdn. Bhd. and his direct interest of more than 20% equity interest in Serve Vest (M) Sdn. Bhd. which in turn holds shares in Serata Padu Sdn. Bhd.

By virtue of the above directors' interest in the shares of the Company and of the holding company, the abovementioned directors are also deemed to have an interest in the shares of the subsidiaries to the extent that the Company and the holding company have an interest.

None of the directors in office at the end of the financial year held shares or had beneficial interest in the shares of the Company or its related corporation during or at the beginning and end of the financial year.

Directors' Report

DIRECTORS' BENEFITS

Since the end of the previous financial year, none of the Directors of the Company has received or become entitled to receive a benefit (other than a benefit included in the aggregate of remuneration received or due and receivable by directors or the fixed salary of a full-time employee of the Company as disclosed in the 'Directors' Remuneration' of this report by reason of a contract) made by the Company or a related corporation with the director or with a firm of which the Director is a member, or with a Company in which he has a substantial financial interest.

During and at the end of the financial year, no arrangement subsisted to which the Company was a party whereby directors of the Company might acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

The details of the Directors' remuneration paid/payable to the Directors of the Group and of the Company during the financial year are as follows:

	GROUP RM '000	COMPANY RM '000
Salaries and other emoluments	6,372	5,711
Allowances	1,420	921
Fees	440	440
Defined contribution plans	529	414
Estimated money value of benefit-in-kind	1,496	1,355
	10,257	8,841

INDEMNITY AND INSURANCE COSTS

There was no indemnity given to or insurance effected for any Directors, officers and auditors of the Company in accordance with Section 289 of the Companies Act 2016 in Malaysia.

OTHER STATUTORY INFORMATION

- (a) Before the financial statements of the Group and of the Company were prepared, the Directors took reasonable steps:
- (i) to ascertain that action had been taken in relation to the writing off of bad debts and the making of allowance for doubtful debts and satisfied themselves that adequate allowance had been made for doubtful debts and there were no bad debts to be written off; and
 - (ii) to ensure that any current assets which were unlikely to be realised in the ordinary course of business including the values of the current assets as shown in the accounting records of the Group and of the Company has written down to an amount which the current assets might be expected so to realise.

Directors' Report

OTHER STATUTORY INFORMATION (CONT'D)

- (b) At the date of this report, the Directors are not aware of any circumstances:
- (i) which would render it necessary to write off any bad debts or the amount of the allowance for doubtful debts in the financial statements of the Group and of the Company inadequate to any substantial extent; or
 - (ii) which would render the values attributed to current assets in the financial statements of the Group and of the Company misleading; or
 - (iii) not otherwise dealt with in this report or the financial statements of the Group and of the Company which would render any amount stated in the financial statements misleading; or
 - (iv) which have arisen which would render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate.
- (c) At the date of this report, there does not exist:
- (i) any charge on the assets of the Group and of the Company which has arisen since the end of the financial year which secures the liabilities of any other person; or
 - (ii) any contingent liability of the Group or of the Company which has arisen since the end of the financial year.
- (d) In the opinion of the Directors:
- (i) no contingent liability or other liability has become enforceable or is likely to become enforceable within the period of twelve months after the end of the financial year which will or may affect the ability of the Group and of the Company to meet their obligations when they fall due;
 - (ii) the results of the operations of the Group and of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and
 - (iii) there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely to affect substantially the results of the operations of the Group and of the Company for the financial year in which this report is made.

ULTIMATE AND IMMEDIATE HOLDING COMPANY

The Directors regard Zil Enterprise Sdn. Bhd., a private limited liability company, incorporated and domiciled in Malaysia, as the ultimate and immediate holding company.

SUBSIDIARY COMPANIES

The details of the subsidiary companies are disclosed in Note 8 to the financial statements.

Directors' Report

AUDITORS' REMUNERATION

The details of the auditors' remuneration for the financial year are as follows:

	GROUP RM '000	COMPANY RM '000
Auditors' remuneration		
- Statutory audit	358	170
- Non-statutory audit	7	7
	365	177

AUDITORS

The Auditors, UHY Malaysia PLT, have expressed their willingness to continue in office.

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors.

TAN SRI ABD RAHIM BIN MOHAMAD

DATO' NAHARUDIN BIN ALI

KUALA LUMPUR

29 October 2026

Statements by Directors

Pursuant to Section 251(2) of the Companies Act 2016

The Directors of Eden Inc. Berhad state that, in their opinion, the accompanying financial statements are drawn up in accordance with Malaysian Financial Reporting Standards ("MFRS") Accounting Standards, International Financial Reporting Standards ("IFRS") Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as of 30 June 2026 and of the financial performance and the cash flows of the Group and of the Company for the year ended on that date.

Signed in accordance with a resolution of the Directors,

TAN SRI ABD RAHIM BIN MOHAMAD

DATO' NAHARUDIN BIN ALI

KUALA LUMPUR

29 October 2026

Declaration by the Director Primarily Responsible for the Financial Management of the Company

Pursuant to Section 251(1)(b) of the Companies Act 2016

I, Dato' Nik Mohd Fuad bin Wan Abdullah (MIA membership: CA9361), being the Director primarily responsible for the financial management of Eden Inc. Berhad, do solemnly and sincerely declare that the accompanying financial statements are, in my opinion, correct and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1960.

DATO' NIK MOHD FUAD BIN WAN ABDULLAH

Subscribed and solemnly declared by the abovenamed Dato' Nik Mohd Fuad bin Wan Abdullah at Kuala Lumpur in Federal Territory, this 29 October 2026.

Before me,

COMMISSIONER FOR OATHS

Independent Auditors' Report

To the Members of Eden Inc. Berhad

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Eden Inc. Berhad, which comprise the statements of financial position as at 30 June 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 151 to 226.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis of Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Requirements

We are independent of the Group and of the Company in accordance with the *By-Laws (on Professional Ethics, Conduct and Practice)* of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code") as applicable to audits of financial statements of public interest entities, and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and IESBA Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

KEY AUDIT MATTERS	HOW WE ADDRESSED THE KEY AUDIT MATTERS
<p>1. Fair value of investment properties</p> <p>As at 30 June 2026, the Group's investment properties carried at fair value amounted to RM330.05 million.</p> <p>The investment properties comprise various categories of properties such as leasehold lands, buildings and retail units and commercial space. The valuations of the investment properties through investment and direct comparison methods were performed by independent external valuers.</p>	<p>Our audit procedures performed in this area included, among others:</p> <ul style="list-style-type: none"> - We reviewed the external valuation reports of the investment properties from independent professional valuers and discussed the valuation methodologies and assumptions used in the valuation with the independent professional valuers;

Independent Auditors' Report

To the Members of Eden Inc. Berhad (Cont'd)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONT'D)

Key Audit Matters (Cont'd)

KEY AUDIT MATTERS	HOW WE ADDRESSED THE KEY AUDIT MATTERS
<p>1. Fair value of investment properties (Cont'd)</p> <p>We have identified the fair value of investment properties as a key audit matter due to complexities in determining the fair value of the investment properties, which involved significant estimates and judgements in determining the appropriate valuation methods and developing the underlying assumptions to be applied.</p>	<p>Our audit procedures performed in this area included, among others: (Cont'd)</p> <ul style="list-style-type: none"> - For valuation of certain properties using the comparison and investment method, we discussed with independent professional valuers to understand the basis of significant assumptions and critical judgement areas, including appropriateness of the rental rates, discount rates, estimated market yield and occupancy rates used; - For valuation of certain properties using direct comparison method, we discussed with independent professional valuers to understand the basis of adjustments made to transacted price per square foot of comparable properties by considering factors related to the characteristics of the property, such as location, accessibility to the location, terrain, lot size and shape, tenure and comparable transacted dates; - We have assessed the capabilities, competency and objectivity of the independent external valuers through verification of their qualifications and registration; - We assessed whether the valuation methodologies were consistent with those used in the prior year and commonly used for the types of investment properties being valued.

Information Other than the Financial Statements and Auditors' Report Thereon

The Directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and of the Company does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Company, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent Auditors' Report

To the Members of Eden Inc. Berhad (Cont'd)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONT'D)

Responsibilities of the Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements of the Group and of the Company that give a true and fair view in accordance with MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the Directors are responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's or the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Group and of the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that achieves fair presentation.

Independent Auditors' Report

To the Members of Eden Inc. Berhad (Cont'd)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONT'D)

Auditors' Responsibilities for the Audit of the Financial Statements (Cont'd)

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also: (Cont'd)

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current financial year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

OTHER MATTERS

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

UHY Malaysia PLT
202406000040 (LLP0041391-LCA) & AF 1411
Chartered Accountants

TEOH WEI YEIN
Approved Number: 03655/04/2028 J
Chartered Accountant

KUALA LUMPUR

29 October 2026

Statements of Financial Position

As at 30 June 2026

		GROUP		COMPANY	
	NOTE	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
ASSETS					
Non-Current Assets					
Property, plant and equipment	4	25,641	28,472	87	86
Right-of-use assets	5	14,494	15,452	-	-
Investment properties	6	330,050	319,699	262,100	253,349
Deferred tax assets	7	-	7,662	-	-
Investment in subsidiary companies	8	-	-	30,092	30,647
Investment in associate company	9	-	-	-	-
Additional investment in subsidiary company	10	-	35	-	35
Other investments	11	85	107	53,240	57,934
Other receivables	12	339	-	-	-
		370,609	371,427	345,519	342,051
Current Assets					
Inventories	13	10,482	7,686	-	-
Trade receivables	14	13,828	28,991	-	-
Other receivables	12	19,455	8,634	778	709
Amount due from subsidiary companies	15	-	-	3,335	-
Amount due from associate company	16	-	-	-	-
Tax recoverable		65	65	-	-
Fixed deposits	17	14,093	3,963	1,356	3,963
Cash and bank balances		32,492	35,197	29,802	27,460
		90,415	84,536	35,271	32,132
Total Assets		461,024	455,963	380,790	374,183

The accompanying notes form an integral part of the financial statements.

Statements of Financial Position

As at 30 June 2026 (Cont'd)

	NOTE	GROUP		COMPANY	
		2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
EQUITY					
Share capital	18	338,784	338,784	338,784	338,784
Fair value reserve	20	78	99	55	51
Retained Earnings/(Accumulated losses)		50,409	22,213	11,292	(1,391)
Equity attributable to owners of the parent		389,271	361,096	350,131	337,444
Non-controlling interests		(1,646)	(1,628)	-	-
Total Equity		387,625	359,468	350,131	337,444
LIABILITIES					
Non-Current Liabilities					
Borrowings	21	1,452	500	1,002	-
Lease liabilities	22	1,753	2,039	-	-
Other payables	23	-	2,256	-	-
Deferred tax liabilities	7	19,241	29,397	18,042	20,902
		22,446	34,192	19,044	20,902
Current Liabilities					
Trade payables	24	20,282	31,980	-	-
Other payables	23	20,583	19,315	11,615	11,124
Borrowings	21	385	4,000	-	-
Lease liabilities	22	639	375	-	-
Amount due to subsidiary companies	15	-	-	-	4,713
Deferred income	25	863	1,489	-	-
Tax payable		8,201	5,144	-	-
		50,953	62,303	11,615	15,837
Total Liabilities		73,399	96,495	30,659	36,739
Total Equity and Liabilities		461,024	455,963	380,790	374,183

The accompanying notes form an integral part of the financial statements.

Statements of Profit or Loss and Other Comprehensive Income

For the Financial Year ended 30 June 2026

	NOTE	GROUP		COMPANY	
		2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Revenue	26	155,803	149,869	9,220	1,500
Cost of sales	27	(99,361)	(98,647)	-	-
Gross profit		56,442	51,222	9,220	1,500
Finance income	28	923	1,190	868	1,480
Other income	29	17,659	8,971	14,083	854
Net gains on impairment of financial assets		220	4,467	3,262	4,168
Administrative expenses		(43,820)	(37,596)	(17,035)	(15,874)
Finance costs	30	(145)	(656)	(20)	-
Net gain/(loss) on strike off of subsidiary companies		1,074	-	(555)	-
Profit/(Loss) before taxation	31	32,353	27,598	9,823	(7,872)
Taxation	32	(4,200)	(5,478)	2,860	(949)
Profit/(Loss) for the financial year		28,153	22,120	12,683	(8,821)
Other comprehensive income:					
<i>Item that will not be reclassified subsequently to profit or loss</i>					
Net changes in fair value of equity investment		4	4	4	4
Total comprehensive income/(loss) for the financial year		28,157	22,124	12,687	(8,817)
Profit/(loss) for the financial year attributable to:					
Equity holders of the Company		28,171	22,074	12,683	(8,821)
Non-controlling interests		(18)	46	-	-
		28,153	22,120	12,683	(8,821)
Total comprehensive income/(loss) attributable to:					
Equity holders of the Company		28,175	22,078	12,687	(8,817)
Non-controlling interests		(18)	46	-	-
		28,157	22,124	12,687	(8,817)
Earnings per share:					
Basic (sen)	35 (a)	5.57	4.37		
Diluted (sen)	35 (b)	5.57	4.37		

The accompanying notes form an integral part of the financial statements.

Statements of Changes in Equity

For the Financial Year ended 30 June 2026

GROUP	ATTRIBUTABLE TO OWNERS OF THE PARENT					
	NON-DISTRIBUTABLE			NON-CONTROLLING INTERESTS		TOTAL EQUITY RM '000
	SHARE CAPITAL RM '000	FAIR VALUE RESERVE RM '000	RETAINED EARNINGS RM '000	TOTAL RM '000	RM '000	
As at 1 July 2025	338,784	99	22,213	361,096	(1,628)	359,468
Profit/(loss) for the financial year	-	-	28,171	28,171	(18)	28,153
Other comprehensive income for the financial year	-	4	-	4	-	4
Strike off of subsidiary companies	-	(25)	25	-	-	-
Total comprehensive income for the financial year	-	(21)	28,196	28,175	(18)	28,157
As at 30 June 2026	338,784	78	50,409	389,271	(1,646)	387,625
As at 1 July 2024	338,784	95	139	339,018	(1,674)	337,344
Profit for the financial year	-	-	22,074	22,074	46	22,120
Other comprehensive income for the financial year	-	4	-	4	-	4
Total comprehensive income for the financial year	-	4	22,074	22,078	46	22,124
As at 30 June 2025	338,784	99	22,213	361,096	(1,628)	359,468

Statements of Changes in Equity

For the Financial Year ended 30 June 2026 (Cont'd)

COMPANY	NON-DISTRIBUTABLE		(ACCUMULATED LOSSES)/	TOTAL
	SHARE CAPITAL RM '000	FAIR VALUE RESERVE RM '000	RETAINED EARNINGS RM '000	
As at 1 July 2025	338,784	51	(1,391)	337,444
Profit for the financial year	-	-	12,683	12,683
Other comprehensive income for the financial year	-	4	-	4
Total comprehensive profit for the financial year	-	4	12,683	12,687
As at 30 June 2026	338,784	55	11,292	350,131

COMPANY	NON-DISTRIBUTABLE		RETAINED EARNINGS/	TOTAL
	SHARE CAPITAL RM '000	FAIR VALUE RESERVE RM '000	(ACCUMULATED LOSSES) RM '000	
As at 1 July 2024	338,784	47	7,430	346,261
Profit for the financial year	-	-	(8,821)	(8,821)
Other comprehensive income for the financial year	-	4	-	4
Total comprehensive income for the financial year	-	4	(8,821)	(8,817)
As at 30 June 2025	338,784	51	(1,391)	337,444

The accompanying notes form an integral part of the financial statements.

Statements of Cash Flows

For the Financial Year ended 30 June 2026

	NOTE	GROUP		COMPANY	
		2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Cash Flows From Operating Activities					
Profit/(loss) before taxation		32,353	27,598	9,823	(7,872)
Adjustments for:					
Bad debts written off on amount due from a former subsidiary company		1,693	-	-	-
Depreciations of:					
- property, plant and equipment	4	5,201	4,877	17	17
- right-of-use assets	5	1,567	1,798	-	-
Dividend income		(3)	(4)	(5,203)	(4)
Changes in fair value of investment properties	6	(11,627)	(5,751)	(10,027)	-
Gain on disposals of:					
- property, plant and equipment		(222)	(12)	-	-
- investment properties		(1,560)	-	(1,560)	-
(Gain)/Loss on:					
- modification of lease contract		(348)	(26)	-	-
- termination of lease contract		407	78	-	-
Impairment losses on:					
- additional investment in subsidiary company		35	-	35	-
- trade receivables		107	590	-	-
- amount due from subsidiary companies		-	-	104	649
- amount due from associate company		-	3	-	3
- investment in subsidiary company		-	-	-	17,000
- redeemable convertible preference shares		-	-	-	7,000
Loss on disposal of property, plant and equipment		2	-	-	-
Reversal of impairment loss on:					
- trade receivables		(362)	(737)	-	-
- amount due from subsidiary companies		-	-	-	(28,820)
- amount due from holding company		-	(4,323)	-	-
- redeemable convertible preference shares		-	-	(1,708)	-
Striking off of subsidiary companies		(1,074)	-	555	-

Statements of Cash Flows

For the Financial Year ended 30 June 2026 (Cont'd)

	NOTE	GROUP		COMPANY	
		2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Cash Flows From Operating Activities (Cont'd)					
Interest expenses	30	145	656	20	-
Interest income	28	(923)	(1,190)	(868)	(1,480)
Inventories written down		-	29	-	-
Reversal of inventories written down		-	(59)	-	-
Property, plant and equipment written off	4	4	25	-	-
Operating profit/(loss) before working capital changes		25,395	23,552	(8,812)	(13,507)
Changes in working capital:					
Inventories		(2,796)	1,637	-	-
Trade receivables		15,418	(16,325)	-	-
Other receivables		(13,461)	(2,368)	(69)	41
Deferred income		(626)	237	-	-
Trade payables		(11,698)	9,053	-	-
Other payables		721	(8,676)	491	927
Amount due from associate company		-	(3)	-	(3)
		(12,442)	(16,445)	422	965
Cash generated from/(used in) operations		12,953	7,107	(8,390)	(12,542)
Interest paid		(145)	(656)	(20)	-
Interest received		889	1,190	868	1,480
Tax paid		(3,988)	(4,461)	-	-
		(3,244)	(3,927)	848	1,480
Net cash from/(used in) operating activities		9,709	3,180	(7,542)	(11,062)

Statements of Cash Flows

For the Financial Year ended 30 June 2026 (Cont'd)

	NOTE	GROUP		COMPANY	
		2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Cash Flows From Investing Activities					
Dividend received		3	4	5,203	4
Purchases of:					
- property, plant and equipment	4	(2,378)	(1,003)	(19)	(17)
- right-of-use assets	5(c)	-	(133)	-	-
- other investments		-	-	-	(64,877)
Proceeds from disposals of:					
- property, plant and equipment		224	12	-	-
- right-of-use assets		-	-	-	-
- investment properties		2,836	-	2,836	-
Proceeds from strike off of subsidiary companies		(1)	-	-	-
Proceeds from redemption of redeemable convertible preference shares		-	-	6,407	-
Additional investment:					
- investment in subsidiaries		-	(35)	-	(41,635)
Net changes in amount due from subsidiary companies		-	-	-	145,844
Net cash from/(used in) investing activities		684	(1,155)	14,427	39,319
Cash Flows From Financing Activities					
Increase in bank overdraft	21	385	-	-	-
Net changes in amount due to subsidiary companies		-	-	(8,152)	(34,831)
Decrease/(Increase) in fixed deposits pledged		3,623	(2,122)	3,623	(2,122)
Repayment of lease liabilities	22	(690)	(1,060)	-	-
Drawdown of term loans		1,020	-	1,020	-
Repayment of term loans		(4,068)	(7,997)	(18)	-
Net cash from/(used in) financing activities		270	(11,179)	(3,527)	(36,953)
Net increase/(decrease) in cash and cash equivalents		10,663	(9,154)	3,358	(8,696)
Cash and cash equivalents at the beginning of the financial year		35,200	44,354	27,463	36,159
Cash and cash equivalents at the end of the financial year		45,863	35,200	30,821	27,463
Cash and cash equivalents at the end of the financial year comprises:					
Cash and bank balances		32,492	35,197	29,802	27,460
Fixed deposits	17	14,093	3,963	1,356	3,963
Less: Bank overdraft	21	46,585	39,160	31,158	31,423
		(385)	-	-	-
Less: Pledged fixed deposits	17	46,200	39,160	31,158	31,423
		(337)	(3,960)	(337)	(3,960)
		45,863	35,200	30,821	27,463

The accompanying notes form an integral part of the financial statements.

Notes to the Financial Statements

30 June 2026

1. CORPORATE INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of the Bursa Malaysia Securities Berhad.

The principal place of business of the Company is located at 15th Floor, Amcorp Tower, Amcorp Trade Centre, 18, Jalan Persiaran Barat, Off Jalan Timur, 46050 Petaling Jaya, Selangor Darul Ehsan.

The registered office of the Company is located at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan.

The Directors regard Zil Enterprise Sdn. Bhd., a private limited liability company, incorporated and domiciled in Malaysia, as the ultimate and immediate holding company.

The principal activities of the Company are those of investment holding and provision of management services. The principal activities of the subsidiary companies are disclosed in Note 8 to the financial statements. There have been no significant changes in the nature of these activities during the financial year.

2. BASIS OF PREPARATION

(a) Statements of compliance

The financial statements of the Group and of the Company have been prepared in accordance with MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

The financial statements of the Group and of the Company have been prepared under the historical cost convention, unless otherwise indicated in the material accounting policies below.

Adoption of new and amended standards

During the financial year, the Group and the Company has adopted the following amendments to MFRSs issued by the Malaysian Accounting Standards Board ("MASB") that are mandatory for current financial year:

Amendments to MFRS 121	Lack of Exchangeability
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Notes to the Financial Statements

30 June 2026

2. BASIS OF PREPARATION (CONT'D)

(a) Statements of compliance (Cont'd)

The adoption of the above amendments to MFRSs did not have any significant impact on the financial statements of the Group and of the Company except as disclosed below:

Standards issued but not yet effective

The Group and the Company have not applied the following new and amendments to MFRSs issued by the MASB but are not yet effective for the Group and for the Company:

		EFFECTIVE DATES FOR FINANCIAL PERIODS BEGINNING ON OR AFTER
Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
Amendments to MFRS 7	Financial Instruments: Disclosures	1 January 2026
Amendments to MFRS 9	Financial Instruments	1 January 2026
Amendments to MFRS 10	Consolidated Financial Statements	1 January 2026/ Deferred until further notice
Amendments to MFRS 19	Subsidiaries without Public Accountability Disclosures	1 January 2027
Amendments to MFRS 107	Statement of Cash Flows	1 January 2026
Amendment to MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2026
Amendments to MFRS 128	Investments in Associates and Joint Ventures	Deferred until further notice

The Group and the Company intend to adopt the above new and amendments to MFRSs, if applicable, when they become effective.

The initial application of amendments are not expected to have any material financial impacts to the current period and prior period financial statements of the Group and of the Company.

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 replaces MFRS 101 Presentation of Financial Statements. It retains many requirements from MFRS 101 without modification. MFRS 18 introduces two subtotals which are to be presented in the statement of profit or loss - including "operating profit", which has been specifically defined. Income and expenses shall be presented in five categories: operating, investing, financing, income taxes and discontinued operations.

MFRS 18 requires disclosure of explanations of the entity's company-specific measures that are related to the statement of profit or loss, referred to as management-defined performance measures ("MPMs"). The entity is required to reconcile MPMs to a total or subtotal required by MFRS 18 or another MFRS Accounting Standards. MFRS 18 also requires other disclosures, including how each MPM is calculated, what the MPM communicates about the entity's financial performance, and any changes made to the MPMs in the year.

Notes to the Financial Statements

30 June 2026

2. BASIS OF PREPARATION (CONT'D)

- (a) Statements of compliance (Cont'd)

MFRS 18 Presentation and Disclosure in Financial Statements (Cont'd)

MFRS 18 adds new principles for aggregation and disaggregation of information. It requires the entity to classify the expenses in the “operating” category in the profit or loss by nature or function, or both. The entity that classifies operating expenses by functions are required to disclose in the notes to the financial statements, the amount of depreciation, amortisation, employee benefits, impairment losses and write-downs of inventories included in each line in the operating category. Subject to materiality, MFRS 18 requires items presented or disclosed as “other” to be labelled and/or described in as faithfully representative and precise a way as possible.

The potential impact of the new standard on the financial statements of the Group and of the Company has yet to be assessed.

- (b) Functional and presentation currency

These financial statements are presented in Ringgit Malaysia (“RM”), which is the Group’s and the Company’s functional currency. All financial information is presented in RM and has been rounded to the nearest thousand, unless otherwise stated.

- (c) Significant accounting judgements, estimates and assumptions

The preparation of the Group’s and the Company’s financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

Judgements

In the process of applying the Group’s and the Company’s accounting policies, the Directors are of the opinion that there are no instances of application of judgements which are expected to have a significant effect on the amounts recognized in the financial statements.

Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period are set out below:

Fair value of investment properties

The Group and the Company carry their investment properties at fair value, with changes in fair value being recognised in profit or loss. The Group and the Company engaged independent valuation specialists to assess fair value as at 30 June 2026 for investment properties. For investment properties, valuation methodologies based on sales comparison approach and investment approach were used. The key assumptions used to determine the fair value of the properties are provided in Notes 6 to the financial statements.

Notes to the Financial Statements

30 June 2026

2. BASIS OF PREPARATION (CONT'D)

- (c) Significant accounting judgements, estimates and assumptions (Cont'd)

Key sources of estimation uncertainty (Cont'd)

Provision for expected credit loss of financial assets at amortised cost

The Group and the Company review the recoverability of their receivables at each reporting date to assess whether an impairment loss should be recognised. The impairment provisions for receivables are based on assumptions about risk of default and expected loss rates. The Group and the Company use judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's and on the Company's past history, existing market conditions at the end of each reporting period.

The assessment of the correlation between historical observed default rates, forecast economic conditions and expected credit loss is a significant estimate. Information about the expected credit loss is disclosed in Notes 9, 14, and 15 respectively.

Income taxes

Judgement is involved in determining the provision for income taxes. There are certain transactions and computations for which the ultimate tax determination is uncertain during the ordinary course of business.

The Group and the Company recognise liabilities for tax based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recognised, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made. As at 30 June 2026, the Group and the Company have tax payable of RM8.2 million (2025: RM5.1 million) and Nil (2025: Nil) respectively and tax recoverable of RM0.07 million (2025: RM0.07 million) and Nil (2025: Nil) respectively.

3. MATERIAL ACCOUNTING POLICIES

The Group and the Company apply the material accounting policies set out below, consistently throughout all periods presented in the financial statements unless otherwise stated.

- (a) Basis of consolidation

- (i) Investments in subsidiary company

Investments in subsidiary company are measured in the Company's statement of financial position at cost less any impairment loss.

- (ii) Disposal of subsidiary companies

If the Group loses control of a subsidiary company, the assets and liabilities of the subsidiary company, including any goodwill, and non-controlling interests are derecognised at their carrying value on the date that control is lost. Any remaining investment in the entity is recognised at fair value. The difference between the fair value of consideration received and the amounts derecognised and the remaining fair value of the investment is recognised as a gain or loss on disposal in profit or loss. Any amounts previously recognised in other comprehensive income in respect of that entity are accounted for as if the Group had directly disposed of the related assets or liabilities.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(a) Basis of consolidation (Cont'd)

(iii) Goodwill on consolidation

The excess of the aggregate of the consideration transferred, the amount of any non-controlling interest in the acquiree and the acquisition date fair value of any previous equity interest in the acquiree over the fair value of the identifiable net assets acquired is recorded as goodwill. If the total consideration transferred, non-controlling interest recognised and previously held interest measured at fair value is less than the fair value of the net assets of the subsidiary company acquired (ie. a bargain purchase), the gain is recognised in profit or loss.

Following the initial recognition, goodwill is measured at cost less accumulated impairment losses. Goodwill is not amortised but instead, it is reviewed for impairment annually or more frequent when there is objective evidence that the carrying value may be impaired. See accounting policy Note 3(k)(i) to the financial statements on impairment of non-financial assets.

(b) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. The policy of recognition and measurement of impairment losses is in accordance with Note 3(k)(i) to the financial statements.

(i) Recognition and measurement

Property, plant and equipment, except for land and building, are measured at cost less accumulated depreciation and less any impairment losses. The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefit associated with the item will flow to the Group and the Company and the cost of the item can be measured reliably.

(ii) Depreciation

Depreciation of property, plant and equipment is recognised in the profit or loss on straight line basis to write off the cost of each asset to its residual value over its estimated useful life. Buildings erected on the leasehold land are depreciated over the shorter of lease term and estimated useful lives of 50 years. Power plants and power generating assets are depreciated over the shorter of the remaining period of 30-years concession period, expiring on 18 December 2030 or power supply period and their estimated useful lives.

Other property, plant and equipment are depreciated based on the estimated useful lives of the assets as follows:

Buildings	50 years
Power plant	5 to 30 years
Livestock	10 years
Furniture and fittings	10 years
Motor vehicles	5 to 10 years
Renovation	5 to 10 years
Mould and dies	5 years
Plant, machinery equipment and electrical installation	5 to 10 years

The residual values, useful lives and depreciation method are reviewed at the end of each reporting period to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in property, plant and equipment.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(c) Leases

(i) As lessee

The Group and the Company recognise a ROU asset and a lease liability at the lease commencement date. The ROU asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or site on which it is located, less any lease incentives received.

The ROU asset is subsequently measured at cost less any accumulated depreciation, any accumulated impairment loss and, if applicable, adjusted for any remeasurement of lease liabilities. The policy of recognition and measurement of impairment losses is in accordance with Note 3(k)(i) to the financial statements.

The ROU asset under cost model is depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term. Sub-lease of leasehold land with lease tenure of forty-eight years six months expiring on 18 July 2054 and leasehold land with lease period of ninety-nine years expiring on 31 December 2070 are depreciated over the remaining lease terms. Buildings erected on the leasehold land are depreciated over the shorter of lease term and estimated useful lives of 50 years. The estimated useful lives of the other ROU assets are determined on the same basis as those of property, plant and equipment as follows:

Land use right	Over the lease term
Office buildings	Over the lease term
Office equipment	Over the lease term
Motor vehicles	5 years
Switching station and transmission line	Over the 30 years concession period

The ROU assets are subject to impairment.

The lease liability is initially measured at the present value of future lease payments at the commencement date, discounted using the respective group entities' incremental borrowing rates. Lease payments included in the measurement of the lease liability include fixed payments, any variable lease payments, amount expected to be payable under a residual value guarantee, and exercise price under an extension option that the Group and the Company are reasonably certain to exercise.

Variable lease payments that do not depend on an index or a rate and are dependent on a future activity are recognised as expenses in profit or loss in the period in which the event or condition that triggers the payment occurs.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in rate, or if the Group or the Company change its assessment of whether it will exercise an extension or termination option.

Lease payments associated with short term leases and leases of low value assets are recognised on a straight-line basis as an expense in profit or loss. Short term leases are leases with a lease term of 12 months or less and do not contain a purchase option. Low value assets are those assets valued at less than RM20,000 each when purchased new.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(c) Leases (Cont'd)

(ii) As lessor

When the Group and the Company act as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. Leases in which the Group or the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases.

If the lease arrangement contains lease and non-lease components, the Group and the Company apply MFRS 15 Revenue from Contracts with Customers to allocate the consideration in the contract based on the stand-alone selling price.

The Group and the Company recognise assets held under a finance lease in their statements of financial position and presents them as a receivable at an amount equal to the net investment in the lease. The Group and the Company use the interest rate implicit in the lease to measure the net investment in the lease.

The Group and the Company recognise lease payments under operating leases as income on a straight-line basis over the lease term unless another systematic basis is more representative of the pattern in which benefit from the use of the underlying asset is diminished. The lease payment recognised is included as part of "Other income". Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

(d) Investment properties

Investment properties are measured initially at cost, including transaction costs. Subsequently, investment properties are measured at fair value which reflects market conditions at the reporting date. Gains and losses arising from changes in the fair values of investment properties are recognised in profit or loss for the period in which they arise. Where the fair value of the investment property under construction is not reliably determinable, the investment property under construction is measured at cost until either its fair value becomes reliably determinable or construction is complete, whichever is earlier.

Investment properties are valued by independent professionally qualified valuers, having appropriate recognised professional qualifications and recent experience in the locations and segments of the investment properties valued. The management team reviewed and discussed the valuations, including valuation processes, performed by the independent valuers for financial reporting purposes.

(e) Financial assets

Financial assets are recognised in the statements of financial position when, and only when, the Group or the Company becomes a party to the contractual provisions of the financial instrument.

When financial assets are recognised initially, they are measured at fair value, plus, in the case of financial assets not at fair value through profit and loss ("FVTPL"), directly attributable transaction costs.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(e) Financial assets (Cont'd)

The Group and the Company determine the classification of their financial assets at initial recognition and the categories include trade and other receivables, amount due from holding company, amount due from associate company, fixed deposit with licensed bank and cash and bank balances as follows:

(i) Financial assets at amortised cost

The Group and the Company measure financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

(ii) Fair value through other comprehensive income ("FVOCI")

Debt instruments

A debt security is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Equity instruments

On initial recognition of an equity investment that is not held for trading, the Group and the Company may irrevocably elect to present subsequent changes in fair value in other comprehensive income on an investment-by-investment basis.

Financial assets categorised as FVOCI are subsequently measured at fair value, with unrealised gains and losses recognised directly in OCI and accumulated under fair value reserve in equity. For debt instruments, when the investment is derecognised or determined to be impaired, the cumulative gain or loss previously recorded in equity is reclassified to the profit or loss. For equity instruments, the gains or losses are never reclassified to profit or loss.

The Group and the Company have not designated any financial assets at FVTPL.

Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace concerned. All regular way purchases and sales of financial assets are recognised or derecognised on the trade date i.e., the date that the Group and the Company commit to purchase or sell the asset.

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received for financial instrument is recognised in profit or loss.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(f) Financial liabilities

Financial liabilities are recognised when, and only when, the Group and the Company become a party to the contractual provisions of the financial instruments. All financial liabilities are recognised initially at fair value plus, in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction costs.

After initial recognition, financial liabilities that are not carried at fair value through profit or loss are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in profit or loss.

(g) Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs when the guaranteed debtor fails to make payment when due.

Financial guarantee contracts are recognised initially as financial liabilities at fair value, net of transaction costs. Subsequently, the liability is measured at the higher of:

- the amount of the loss allowance; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of MFRS 15 Revenue from Contracts with Customers.

(h) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statements of financial position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

(i) Inventories

Inventories are stated at the lower of cost and net realisable value.

Cost of raw materials, electrical, engineering parts, consumables, trading goods, food and beverage comprise cost of purchase and other costs incurred in bringing it to their present location and condition are determined on first in, first out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(j) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, bank balances, demand deposits, bank overdraft and highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value. For the purpose of statements of cash flows, cash and cash equivalents are presented net of bank overdrafts and pledged deposit.

(k) Impairment of assets

(i) Non-financial assets

The carrying amounts of non-financial assets (except for deferred tax assets, investment properties and inventories) are reviewed at the end of each reporting period to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. For goodwill and intangible assets that have indefinite useful lives, or that are not yet available for use, the recoverable amount is estimated each period at the same time.

For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash-generating units. Subject to operating segment ceiling test, for the purpose of goodwill impairment testing, cash-generating units to which goodwill has been allocated are aggregated so that the level at which impairment testing is performed reflects the lowest level at which goodwill is monitored for internal reporting purposes. The goodwill acquired in a business combination, for the purpose of impairment testing, is allocated to a cash-generating unit or a group of cash-generating units that are expected to benefit from the synergies of the combination.

The recoverable amount of an asset or cash-generating unit is the greater of its value-in-use and its fair value less costs of disposal. In assessing value-in-use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or cash-generating unit.

An impairment loss is recognised if the carrying amount of an asset or cash-generating unit exceeds its estimated recoverable amount. Impairment loss is recognised in profit or loss, unless the asset is carried at a revalued amount, in which such impairment loss is recognised directly against any revaluation surplus for the asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the cash-generating unit (group of cash-generating units) and then to reduce the carrying amounts of the other assets in the cash-generating unit (group of cash-generating units) on a pro rata basis.

An impairment loss in respect of goodwill is not reversed. In respect of other assets, impairment losses recognised in prior periods are assessed at the end of each reporting period for any indications that the loss has decreased or no longer exists. An impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation or amortisation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the profit or loss unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(k) Impairment of assets (Cont'd)

(ii) Financial assets

The Group and the Company recognise an allowance for expected credit losses ("ECLs") for all debt instruments not held at fair value through profit or loss ("FVTPL"). ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group and the Company expect to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months ("a 12-month ECL"). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default ("a lifetime ECL").

For trade receivables, other receivables and inter-company balances, the Group and the Company apply a simplified approach in calculating ECLs. Therefore, the Group and the Company do not track changes in credit risk, but instead recognise a loss allowance based on lifetime ECLs at each reporting date. The Group and the Company have established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

(l) Provisions

Provisions are recognised when there is a present legal or constructive obligation that can be estimated reliably, as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Any reimbursement that the Group and of the Company can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision. The expense relating to any provision is presented in the statements of profit or loss and other comprehensive income net of any reimbursement.

Provisions for the expected cost of warranty obligations for general repairs of defects are recognised at the date of sale of the relevant products, at the directors' best estimate of the expenditure required to settle the Group's and the Company's obligation. These assurance-type warranties are accounted for under MFRS 137 Provisions, Contingent Liabilities and Contingent Assets when the product is sold to the customer. Initial recognition is based on historical experience. The initial estimate of warranty-related costs is revised annually.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(m) Share capital

An equity instrument is any contract that evidences a residual interest in the assets of the Group and the Company after deducting all of its liabilities. Ordinary shares are equity instruments. Ordinary shares are recorded at the proceed received, net of directly attributable incremental transaction costs. Ordinary shares are classified as equity.

Dividend distribution to the Company's shareholders is recognised as a liability in the period they are approved by the Board of Directors except for the final dividend which is subject to approval by the Company's shareholders.

(n) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of the assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale. All other borrowing costs are recognised in profit or loss in the period in which they are incurred. Borrowing costs consist of interest and other costs that the Group and the Company incurred in connection with the borrowing of funds.

The capitalisation of borrowing costs as part of the cost of a qualifying asset commences when expenditure for the asset is being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use or sale are in progress. Capitalisation of borrowing costs is suspended or ceased when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are interrupted or completed.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

(o) Employee benefits

(i) Short term employee benefits

Wages, salaries, bonuses and social security contributions are recognised as an expense in the reporting period in which the associated services are rendered by employees of the Group. Short term accumulating compensated absences such as paid annual leave are recognised when services are rendered by employees that increase their entitlement to future compensated absences. Short term non-accumulating compensated absences such as sick and medical leave are recognised when the absences occur.

The expected cost of accumulating compensated absences is measured as additional amount expected to be paid as a result of the unused entitlement that has accumulated at the end of the reporting period.

(ii) Defined contribution plans

As required by law, companies in Malaysia contribute to the state pension scheme, the Employees Provident Fund ("EPF"). Some of the Group's foreign subsidiary companies, if any also make contributions to their respective countries' statutory pension schemes. Such contributions are recognised as an expense in the profit or loss as incurred. Once the contributions have been paid, the Group has no further payment obligations.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(p) Segments reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-makers are responsible for allocating resources and assessing performance of the operating segments and make overall strategic decisions. The Group's operating segments are organised and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

(q) Revenue recognition

(i) Revenue from contracts with customers

Revenue is recognised when the Group satisfied a performance obligation ("PO") by transferring a promised good or services to the customer, which is when the customer obtains control of the good or service. A PO may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied PO.

Revenue from contracts with customers is recognised by reference to each distinct performance obligation in the contract with a customer. Revenue from contracts with customers is measured at its transaction price, being the amount of consideration which the Group and the Company expect to be entitled in exchange for transferring promised goods or services to a customer, net of goods and service tax, returns, rebates and discounts. Transaction price is allocated to each performance obligation on the basis of the relative standalone selling prices of each distinct good or services promised in the contract. Depending on the substance of the contract, revenue is recognised when the performance obligation is satisfied, which may be at a point in time or over time.

The Group and the Company recognise revenue from the following major sources:

(a) Revenue from operation of power plants

Revenue from capacity charges and energy billings are recognised upon rendering of services and when the outcome of the transactions can be estimated reliably.

A receivable is recognised by the Group when the services are rendered as this represents the point in time at which the right to consideration is unconditional, because only the passage of time is required before payment is due. No element of financing is deemed present as the revenue recognised with a credit term of 30 days which is consistent with market practice.

(b) Sales of food and beverage

Revenue from sale of food and beverage is recognised when control of the products has transferred, recognised upon delivery of goods and customers' acceptance.

Revenue is recognised based on the price specified in the contract net of discounts and taxes.

A receivable is recognised by the Group when the goods are delivered as this represents the point in time at which the right to consideration is unconditional, because only the passage of time is required before payment is due. No element of financing is deemed present as the revenue recognised with either cash or credit term of 30 days which is consistent with market practice.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(q) Revenue recognition (Cont'd)

(i) Revenue from contracts with customers (Cont'd)

The Group and the Company recognise revenue from the following major sources: (Cont'd)

(c) Revenue from recreational activities

Revenue from recreational activities is recognised net of discounts as and when the services are rendered.

No element of financing is deemed present as the transactions are on cash basis.

(d) Management fee

Revenue from management fees are recognised in the reporting period in which the services are rendered, which simultaneously received and consumes the benefits provided by the Group and by the Company, and the Group and the Company have a present right to payment for the services.

(e) Car park income

Car park income is recognised on an accrual basis unless collection is in doubt, in which case, it might be recognised on a receipt basis.

(ii) Revenue from other sources

(a) Interest income

Interest income is recognised on accruals basis using the effective interest method.

(b) Rental income

Rental income is accounted for a straight-line basis over the lease terms, unless collection is in doubt, in which case, rental income might be recognised on a receipt basis. The aggregate costs of incentives provided to lessees are recognised as a reduction of rental income over the lease term on a straight-line basis.

(c) Dividend income

Dividend income is recognised when the Group's or the Company's right to receive payment is established.

Notes to the Financial Statements

30 June 2026

3. MATERIAL ACCOUNTING POLICIES (CONT'D)

(r) Income taxes

Tax expense in profit or loss comprises current and deferred tax. Current tax and deferred tax are recognised in profit or loss except to the extent that it relates to a business combination or items recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the period, using tax rates enacted or substantively enacted by the end of the reporting period, and any adjustment to tax payable in respect of previous years.

Deferred tax is recognised using the liability method for all temporary differences between the carrying amounts of assets and liabilities in the statements of financial position and their tax bases. Deferred tax is not recognised for the temporary differences arising from the initial recognition of goodwill, the initial recognition of assets and liabilities in a transaction which is not a business combination and that affects neither accounting nor taxable profit nor loss. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax is based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, at the end of the reporting period, except for investment properties carried at fair value model. Where investment properties measured using fair value model, the amount of deferred tax recognised is measured using the tax rates that would apply on sale of those assets at their carrying amounts at the reporting date unless the property is depreciable and is held with the objective to consume substantially all of the economic benefits embodied in the property over time, rather than through sale. Deferred tax assets and liabilities are not discounted.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reviewed at the end of each reporting period and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(s) Contingencies

Where it is not probable that an inflow or an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the asset or the obligation is disclosed as a contingent asset or contingent liability, unless the probability of inflow or outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events, are also disclosed as contingent assets or contingent liabilities unless the probability of inflow or outflow of economic benefits is remote.

Notes to the Financial Statements

30 June 2026

4. PROPERTY, PLANT AND EQUIPMENT

GROUP	BUILDINGS RM'000	POWER PLANTS RM'000	LIVESTOCKS RM'000	OTHERS* RM'000	TOTAL RM'000
2026					
COST					
As at 1 July 2025	251	341,291	1,019	28,454	371,015
Additions	-	1,399	-	979	2,378
Disposals	-	-	-	(2,989)	(2,989)
Written off	-	-	(4)	(19)	(23)
As at 30 June 2026	251	342,690	1,015	26,425	370,381
Accumulated depreciation					
As at 1 July 2025	124	306,103	958	25,465	332,650
Charge for the financial year	23	4,295	8	875	5,201
Disposals	-	-	-	(2,985)	(2,985)
Written off	-	-	(1)	(18)	(19)
As at 30 June 2026	147	310,398	965	23,337	334,847
Accumulated impairment losses					
As at 1 July 2025/30 June 2026	-	9,250	24	619	9,893
Carrying amount					
As at 30 June 2026	104	23,042	26	2,469	25,641

Notes to the Financial Statements

30 June 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

*Others

GROUP	FURNITURE AND FITTINGS RM'000	MOTOR VEHICLE RM'000	RENOVATION RM'000	PLANT, MACHINERY EQUIPMENT, AND ELECTRICAL INSTALLATION RM'000	TOTAL RM'000
2026					
Cost					
As at 1 July 2025	2,040	2,885	4,696	18,833	28,454
Additions	8	466	5	500	979
Disposals	(373)	(1,341)	(481)	(794)	(2,989)
Written off	(7)	-	-	(12)	(19)
As at 30 June 2026	1,668	2,010	4,220	18,527	26,425
Accumulated depreciation					
As at 1 July 2025	1,953	2,885	3,431	17,196	25,465
Charge for the financial year	23	8	134	710	875
Disposals	(371)	(1,341)	(481)	(792)	(2,985)
Written off	(7)	-	-	(11)	(18)
As at 30 June 2026	1,598	1,552	3,084	17,103	23,337
Accumulated impairment losses					
As at 1 July 2025/30 June 2026	4	-	511	104	619
Carrying amount					
As at 30 June 2026	66	458	625	1,320	2,469

Notes to the Financial Statements

30 June 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

GROUP	BUILDINGS RM'000	POWER PLANTS RM'000	LIVESTOCKS RM'000	OTHERS* RM'000	TOTAL RM'000
2025					
Cost					
As at 1 July 2024	251	341,291	1,023	27,726	370,291
Additions	-	-	-	1,003	1,003
Written off	-	-	-	(49)	(49)
Reclassification	-	-	(4)	(226)	(230)
As at 30 June 2025	251	341,291	1,019	28,454	371,015
Accumulated depreciation					
As at 1 July 2024	101	301,897	949	25,080	328,027
Charge for the financial year	23	4,206	10	638	4,877
Written off	-	-	-	(49)	(49)
Reclassification	-	-	(1)	(204)	(205)
As at 30 June 2025	124	306,103	958	25,465	332,650
Accumulated impairment losses					
As at 1 July 2024/30 June 2025	-	9,250	24	619	9,893
Carrying amount					
As at 30 June 2025	127	25,938	37	2,370	28,472

Notes to the Financial Statements

30 June 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

*Others

GROUP	FURNITURE AND FITTINGS RM'000	MOTOR VEHICLE RM'000	RENOVATION RM'000	PLANT, MACHINERY EQUIPMENT, AND ELECTRICAL INSTALLATION RM'000	TOTAL RM'000
2025					
Cost					
As at 1 July 2024	2,086	2,885	4,688	18,067	27,726
Additions	13	-	8	982	1,003
Written off	(49)	-	-	-	(49)
Reclassification	(10)	-	-	(216)	(226)
As at 30 June 2025	2,040	2,885	4,696	18,833	28,454
Accumulated depreciation					
As at 1 July 2024	1,989	2,885	3,295	16,911	25,080
Charge for the financial year	23	-	136	479	638
Written off	(49)	-	-	-	(49)
Reclassification	(10)	-	-	(194)	(204)
As at 30 June 2025	1,953	2,885	3,431	17,196	25,465
Accumulated impairment losses					
As at 1 July 2024/30 June 2025	4	-	511	104	619
Carrying amount					
As at 30 June 2025	83	-	754	1,533	2,370

Notes to the Financial Statements

30 June 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	FURNITURE AND FITTINGS RM '000	PLANT, MACHINERY, EQUIPMENT AND ELECTRICAL INSTALLATION RM '000	TOTAL RM '000
Company			
2026			
Cost			
As at 1 July 2025	141	182	323
Additions	2	17	19
Disposal	-	(1)	(1)
Written off	-	(7)	(7)
As at 30 June 2026	143	191	334
Accumulated depreciation			
As at 1 July 2025	98	116	214
Charge for the financial year	5	12	17
Disposal	-	-*	-
Written off	-	(7)	(7)
As at 30 June 2026	103	121	224
Accumulated impairment losses			
As at 1 July 2025/30 June 2026	4	19	23
Carrying amount			
As at 30 June 2026	36	51	87

* Amount less than RM1,000

Notes to the Financial Statements

30 June 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	FURNITURE AND FITTINGS RM '000	PLANT, MACHINERY, EQUIPMENT AND ELECTRICAL INSTALLATION RM '000	TOTAL RM '000
Company			
2025			
Cost			
As at 1 July 2024	136	175	311
Additions	5	12	17
Written off	-	(5)	(5)
As at 30 June 2025	141	182	323
Accumulated depreciation			
As at 1 July 2024	93	109	202
Charge for the financial year	5	12	17
Written off	-	(5)	(5)
As at 30 June 2025	98	116	214
Accumulated impairment losses			
As at 1 July 2024/30 June 2025	4	19	23
Carrying amount			
As at 30 June 2025	39	47	86

(a) Assets pledged as securities to licensed banks

The net carrying amount of property, plant and equipment pledged as securities for loans and borrowings, as disclosed in Note 21, granted to the Group are as follows:

	GROUP	
	2026 RM '000	2025 RM '000
Buildings	-	126
Power plants	-	25,938
Furniture and fittings	-	2
Plant, machinery equipment and electrical installation	-	463
	-	26,529

Notes to the Financial Statements

30 June 2026

5. RIGHT-OF-USE ASSETS

GROUP	LEASEHOLD		LEASEHOLD		OFFICE		OFFICE		MOTOR VEHICLES		SWITCHING STATION AND TRANSMISSION LINE		LAND USE RIGHT		TOTAL	
	LAND RM '000	BUILDINGS RM '000	LAND RM '000	BUILDINGS RM '000	EQUIPMENT RM '000	EQUIPMENT RM '000	VEHICLES RM '000	VEHICLES RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
2026																
Cost																
As at 1 July 2025	2,647	23,874		3,622	41		3,215	19,228		2,005			170		54,802	
Additions	-	-	-	73	-	-	1,129	-	-	-	-	-	-	-	1,202	
Modification of lease contract	-	-	-	-	-	-	6	-	-	-	-	-	-	-	6	
Termination of lease contract	-	-	-	(3,602)	-	-	(654)	-	-	-	-	-	-	-	(4,256)	
As at 30 June 2026	2,647	23,874		93	41		3,696	19,228		2,005			170		51,754	
Accumulated depreciation																
As at 1 July 2025	993	16,602		2,980	19		1,938	15,703		1,097			18		39,350	
Charge for the financial year	36	250		117	8		440	641		32			43		1,567	
Termination of lease contract	-	-	-	(3,036)	-	-	(621)	-	-	-	-	-	-	-	(3,657)	
As at 30 June 2026	1,029	16,852		61	27		1,757	16,344		1,129			61		37,260	
Carrying amount																
As at 30 June 2026	1,618	7,022		32	14		1,939	2,884		876			109		14,494	

Notes to the Financial Statements

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5. RIGHT-OF-USE ASSETS (CONT'D)

GROUP	LEASEHOLD		LEASEHOLD		OFFICE		OFFICE		MOTOR VEHICLES		SWITCHING STATION AND TRANSMISSION LINE		LAND USE RIGHT		TOTAL	
	LAND RM '000	BUILDINGS RM '000	BUILDINGS RM '000	RM '000	EQUIPMENT RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
2025																
Cost																
As at 1 July 2024	2,647		23,874	3,838	41		2,549	19,228		2,005					54,182	
Additions	-	-	-	-	-	-	666	-	-	-	-	-	-	-	170	836
Expiration of lease contract	-	-	-	(230)	-	-	-	-	-	-	-	-	-	-	-	(230)
Termination of lease contract	-	-	-	14	-	-	-	-	-	-	-	-	-	-	-	14
As at 30 June 2025	2,647		23,874	3,622	41		3,215	19,228		2,005					170	54,802
Accumulated depreciation																
As at 1 July 2024	957		16,352	2,628	11		1,593	15,062		1,065					-	37,668
Charge for the financial year	36		250	468	8		345	641		32					18	1,798
Expiration of lease contract	-	-	-	(128)	-	-	-	-	-	-	-	-	-	-	-	(128)
Termination of lease contract	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	12
As at 30 June 2025	993		16,602	2,980	19		1,938	15,703		1,097					18	39,350
Carrying amount																
As at 30 June 2025	1,654		7,272	642	22		1,277	3,525		908					152	15,452

Notes to the Financial Statements

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5. RIGHT-OF-USE ASSETS (CONT'D)

- (a) Assets pledged as securities to licensed banks

The net carrying amount of right-of-use assets pledged as securities for loans and borrowings, as disclosed in Note 21, granted to the Group are as follows:

	GROUP	
	2026 RM '000	2025 RM '000
Leasehold land	-	1,654
Switching station and transmission line	-	3,525
	-	5,179

- (b) Included in the above, motor vehicles with carrying amount of RM1,939,000 (2025: RM1,277,000) of the Group are pledged as securities for the related lease liabilities as disclosed in Note 22.

- (c) Purchases of right-of-use assets

The aggregate additional cost for the right-of-use assets of the Group and of the Company during the financial year acquired under lease liabilities and cash payments are as follows:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Aggregate costs	1,202	836	-	-
Less: Lease arrangement	(1,202)	(703)	-	-
Cash payments	-	133	-	-

- (d) The Group and the Company lease certain pieces of leasehold land, leasehold buildings, office buildings, motor vehicles, switching station and transmission line and office equipment of which the leasing activities are summarised below:

- (i) Switching station and transmission line

Under the terms and conditions of the Power Purchase Agreement ("PPA") executed between a wholly owned subsidiary, Musteq Hydro Sdn. Bhd. ("MHSB") and Tenaga Nasional Berhad ("TNB") dated 19 April 1997, MHSB is granted the concession right to supply electricity to TNB for 30 years.

- (ii) Leasehold land and buildings

Leasehold land with lease tenure of ninety-nine years expiring on 31 December 2070 has remaining lease tenure of 44 years (2025: 45 years) without renewal option.

The Group has subleased a plot of land at Mukim Kedawang in Langkawi, Kedah under non-transferable lease term expiring on 18 July 2054 of forty-eight years and six months with remaining tenure of 28 years (2025: 29 years).

- (iii) Office buildings

The Group and the Company have leased various buildings for office that run for the remaining periods ranging from 1 to 14 years with an option to renew the lease after that date.

Notes to the Financial Statements

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5. RIGHT-OF-USE ASSETS (CONT'D)

- (d) The Group and the Company lease certain pieces of leasehold lands, leasehold buildings, office buildings, motor vehicles, switching station and transmission line and office equipment of which the leasing activities are summarised below: (Cont'd)

(iv) Office equipment

The Group has leased office equipment that run for a period of 6 years with an option to renew the lease after that date.

The Group also has certain leases of premises with lease term of 12 months or less and leases of equipment with low value. The Group applies the 'short-term lease' and 'lease of low-value assets' recognition exemptions for the leases.

The lease does not allow the Group or the Company to assign, transfer or sublease or create any charge, lien or trust in respect of or dispose of the whole or any parts of the land and building. Tenancy is, however, allowed with the consent.

6. INVESTMENT PROPERTIES

	LEASEHOLD LANDS RM '000	BUILDINGS RM '000	TOTAL RM '000
Group			
As at 1 July 2025	296,699	23,000	319,699
Disposal	(1,276)	-	(1,276)
Change in fair value recognised in profit or loss	11,627	-	11,627
As at 30 June 2026	307,050	23,000	330,050
As at 1 July 2024	245,299	23,000	268,299
Addition	45,649	-	45,649
Change in fair value recognised in profit or loss	5,751	-	5,751
As at 30 June 2025	296,699	23,000	319,699
Company			
As at 1 July 2025	253,349	-	253,349
Disposal	(1,276)	-	(1,276)
Change in fair value recognised in profit or loss	10,027	-	10,027
As at 30 June 2026	262,100	-	262,100
As at 1 July 2024/ 30 June 2025	253,349	-	253,349

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6. INVESTMENT PROPERTIES (CONT'D)

Investment properties comprise a number of commercial properties leased to third parties and industrial lands held for capital appreciation.

Leasehold lands consist of 4 parcels of industrial lands with lease tenure of ninety-nine years expiring on 28 October 2096 with unexpired lease tenure of 70 (2025: 71) years without renewal option and a sub-lease for 47 years 6 months expiring on 18 July 2054 with unexpired lease term of 28 (2025: 29) years with renewal option of a plot of leasehold land with lease period of ninety-nine years expiring on 6 August 2095. Building erected on the above sub-leased land comprises retail units and commercial space within a four-storey purpose-built building known as The Underwater World Langkawi.

The following are recognised in profit or loss in respect of investment properties:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Direct operating expenses:				
- Non-revenue generating	1,288	1,187	596	574

The investment properties are stated at fair value, which have been determined based on valuations performed by independent professional valuers. There are no material events that affect the valuation between the valuation date and financial year end.

The description of valuation techniques used and key inputs to valuation on investment properties are as follows:

TYPE OF INVESTMENT PROPERTIES	VALUATION TECHNIQUE	SIGNIFICANT UNOBSERVABLE INPUTS
Leasehold lands	Direct Comparison Method ("DCM")	Selling price per square foot ("psf") of comparable properties sold adjusted for location, accessibility, terrain, size, present market trends and other differences.
Buildings and retail units and commercial space	Investment Method	The capital value of the subject property is derived from an estimate of the market rental which the subject property can reasonably be let for adjusted for outgoings and future yields.

Policy on transfer between levels

The fair value of an asset to be transferred between levels is determined as of the date of the event or change in circumstances that caused the transfer.

There is no transfer between Level 1, Level 2 and Level 3 fair values during the financial year.

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6. INVESTMENT PROPERTIES (CONT'D)

Policy on transfer between levels (Cont'd)

The following table provides the quantitative disclosures fair value measurement hierarchy of the Group's and of the Company's investment properties. There was no material transfer between Level 1, Level 2 and Level 3 during the current financial year.

	GROUP FAIR VALUE MEASUREMENT USING		COMPANY FAIR VALUE MEASUREMENT USING	
	TOTAL RM '000	SIGNIFICANT UNOBSERVABLE INPUTS (LEVEL 3) RM '000	TOTAL RM '000	SIGNIFICANT UNOBSERVABLE INPUTS (LEVEL 3) RM '000
2026				
Investment properties:				
- Leasehold lands	307,050	307,050	262,100	262,100
- Buildings	23,000	23,000	-	-
	330,050	330,050	262,100	262,100
2025				
Investment properties:				
- Leasehold lands	296,699	296,699	253,349	253,349
- Buildings	23,000	23,000	-	-
	319,699	319,699	253,349	253,349

Fair value disclosed in the financial statements is categorised within the Level 3 fair value hierarchy which is described as inputs for the asset or liability that are based on unobservable market data.

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6. INVESTMENT PROPERTIES (CONT'D)

INVESTMENT PROPERTIES	VALUATION TECHNIQUES	RANGE	SIGNIFICANT UNOBSERVABLE INPUTS	INTER-RELATIONSHIP BETWEEN SIGNIFICANT UNOBSERVABLE INPUTS AND FAIR VALUE
The Underwater World Langkawi Lot 63, Section 4, Bandar Padang Mat Sirat Langkawi, Kedah Darul Aman	Investment Method	4.1 - 71.7	<u>Retail</u> Actual rental rate (RM/psf/month)	expected market rental growth were higher/(lower)
		4.0 - 71.7	Reversionary rental rate (RM/psf/month)	expected reversionary rental growth were higher/(lower)
		30	Outgoings (%)	expected outgoings rate were lower/(higher)
		35	Reversionary outgoings (%)	expected reversionary outgoings rate were lower/(higher)
		9.5	Term yield (%)	term yield rate were lower/(higher)
		10.0	Reversionary yield (%)	reversionary yield were lower/(higher)
		15	Void rate (%)	void rate were lower/(higher)
The Underwater World Langkawi Lot 63, Section 4, Bandar Padang Mat Sirat Langkawi, Kedah Darul Aman	Direct Comparison Method	24.4 - 40.5	<u>Leasehold Land</u> Transaction land price (RM psf)	transacted price were higher/(lower)
Lot No. 8906, Lot No. 8907, Lot No. 8909 and Lot No. 8911 Mukim of Sungai Karang, Kuantan, Pahang Darul Makmur	Direct Comparison Method	14.3 - 26.2	<u>Leasehold Land</u> Transaction land price (RM psf)	transacted price were higher/(lower)

The following investment properties are held under lease terms:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Leasehold land	307,050	296,699	262,100	253,349
Buildings	23,000	23,000	-	-
	330,050	319,699	262,100	253,349

Investment properties pledged as security

Investment properties of the Group and of the Company with net carrying amounts of RM Nil (2025: RM319,699,000) and RM Nil (2025: RM253,349,000) respectively are pledged as securities for loans and borrowings, as disclosed in Note 21, granted to the Group.

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7. DEFERRED TAX ASSETS/(LIABILITIES)

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
As at 1 July	(21,735)	(17,659)	(20,902)	(19,953)
Recognised in profit or loss	97	(400)	441	143
Under/(Over)provision in prior year	2,397	(3,676)	2,419	(1,092)
As at 30 June	(19,241)	(21,735)	(18,042)	(20,902)

The net deferred tax assets and liabilities shown on the statements of financial position after appropriate offsetting are as follows:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Deferred tax liabilities	(29,074)	(29,397)	(22,713)	(21,708)
Deferred tax assets	9,833	7,662	4,671	806
	(19,241)	(21,735)	(18,042)	(20,902)

The components and movement of deferred tax assets and liabilities at the end of the reporting period prior to offsetting are as follows:

Deferred tax liabilities of the Group and of the Company

	ACCELERATED CAPITAL ALLOWANCES RM '000	INVESTMENT PROPERTIES RM '000	TOTAL RM '000
Group			
As at 1 July 2025	7,122	22,275	29,397
Recognised in profit or loss	(1,534)	1,164	(370)
Under/(Over) provision in prior years	56	(9)	47
As at 30 June 2026	5,644	23,430	29,074
As at 1 July 2024	7,255	21,700	28,955
Recognised in profit or loss	43	575	618
Over provision in prior years	(176)	-	(176)
As at 30 June 2025	7,122	22,275	29,397
Company			
As at 1 July 2025	8	21,700	21,708
Recognised in profit or loss	1	1,003	1,004
Under provision in prior years	1	-	1
As at 30 June 2026	10	22,703	22,713
As at 1 July 2024	8	21,700	21,708
Recognised in profit or loss	4	-	4
Over provision in prior years	(4)	-	(4)
As at 30 June 2025	8	21,700	21,708

Notes to the Financial Statements

30 June 2026

7. DEFERRED TAX ASSETS/(LIABILITIES) (CONT'D)

Deferred tax assets of the Group

	UNUTILISED TAX LOSSES RM '000	UNABSORBED CAPITAL ALLOWANCES RM '000	UNABSORBED INVESTMENT TAX ALLOWANCES RM '000	DEFERRED INCOME RM '000	PROVISION RM '000	TOTAL RM '000
Group						
As at 1 July 2025	6,831	11	-	381	439	7,662
Recognised in profit or loss	(997)	4	-	(150)	870	(273)
Under/(Over) provision in prior years	2,607	(4)	-	-	(159)	2,444
As at 30 June 2026	8,441	11	-	231	1,150	9,833
As at 1 July 2024	8,346	4	2,307	329	310	11,296
Recognised in profit or loss	-	8	-	81	129	218
Over provision in prior years	(1,515)	(1)	(2,307)	(29)	-	(3,852)
As at 30 June 2025	6,831	11	-	381	439	7,662

Deferred tax assets of the Company

	UNUTILISED TAX LOSSES RM '000	CAPITAL ALLOWANCES RM '000	PROVISION RM '000	TOTAL RM '000
Company				
As at 1 July 2025	356	11	439	806
Recognised in profit or loss	571	4	870	1,445
Under/(Over) provision in prior years	2,583	(4)	(159)	2,420
As at 30 June 2026	3,510	11	1,150	4,671
As at 1 July 2024	1,440	4	311	1,755
Recognised in profit or loss	11	8	128	147
Over provision in prior years	(1,095)	(1)	-	(1,096)
As at 30 June 2025	356	11	439	806

Deferred tax assets have not been recognised in respect of the following items:

	GROUP	
	2026 RM '000	2025 RM '000
Unutilised tax losses	7,841	20,576
Unabsorbed capital allowances	324	235
Other temporary difference	3,357	3,078
	11,522	23,889

Deferred tax assets have not been recognised in respect of these items as they may not have sufficient taxable profits to be used to offset or they have arisen in subsidiary companies that have a recent history of losses.

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8. INVESTMENT IN SUBSIDIARY COMPANIES

	COMPANY	
	2026 RM '000	2025 RM '000
Unquoted shares at cost	192,462	194,464
Less: Accumulated impairment losses	(162,370)	(163,817)
	30,092	30,647

Movement in the allowance for impairment losses of investment in subsidiary companies are as follows:

	COMPANY	
	2026 RM '000	2025 RM '000
As at 1 July 2025	163,817	146,817
Impairment recognised	-	17,000
Reversal of impairment loss recognised	(1,447)	-
As at 30 June 2026	162,370	163,817

Details of the subsidiary companies are as follows:

NAME OF COMPANY	PLACE OF BUSINESS/ COUNTRY OF INCORPORATION	EFFECTIVE INTEREST		PRINCIPAL ACTIVITIES
		2026 %	2025 %	
Stratavest Sdn. Bhd.	Malaysia	100	100	Operation of diesel-fired thermal power plant and sale of electricity
Daya Cipta Sdn. Bhd.	Malaysia	100	100	Investment holding
Time Era Sdn. Bhd.	Malaysia	70	70	Ceased operation
Jaya Unggul Sdn. Bhd.	Malaysia	100	100	Dormant
Eden Seafood Village Sdn. Bhd.	Malaysia	-*	95	Dormant
Eden Cake House Sdn. Bhd.	Malaysia	-*	98	Dormant
IFM Sdn. Bhd.	Malaysia	100	100	Dormant
Dimensi Cahaya Sdn. Bhd.	Malaysia	100	100	Dormant
Vista Legacy Sdn. Bhd.	Malaysia	100	100	Dormant
Held through Dimensi Cahaya Sdn. Bhd.:				
Underwater World Langkawi Sdn. Bhd.	Malaysia	100	100	Aquarium and related activities
Infra Nova Sdn. Bhd.	Malaysia	100	100	Operation management of retail commercial space and car park

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8. INVESTMENT IN SUBSIDIARY COMPANIES (CONT'D)

Details of the subsidiary companies are as follows: (cont'd)

NAME OF COMPANY	PLACE OF BUSINESS/ COUNTRY OF INCORPORATION	EFFECTIVE INTEREST		PRINCIPAL ACTIVITIES
		2026 %	2025 %	
Held through Jaya Unggul Sdn. Bhd.:				
Eden Catering Sdn. Bhd.	Malaysia	100	100	Food catering and operation of a restaurant
Held through Daya Cipta Sdn. Bhd.:				
Musteq Hydro Sdn. Bhd.	Malaysia	100	100	Operator of hydro power plant and sale of electricity
DC Solar One Sdn. Bhd.	Malaysia	100	100	Operation of generation facilities that produce electric energy; Operation of transmission, distribution and sale of electricity.
Borneo Link Sdn Bhd	Malaysia	100	-	Developer and operator of power plant.
Held through Time Era Sdn. Bhd.:				
Time Era Technologies Sdn. Bhd.	Malaysia	50	50	Ceased operation

* Strike off during the financial year

(a) Incorporation of a subsidiary company

On 12 November 2025, the Company through its wholly-owned subsidiary, Daya Cipta Sdn. Bhd. ("Daya Cipta"), incorporated Borneo Link Sdn. Bhd. ("BLSB") with an initial paid-up share capital of RM1 comprising 1 ordinary share. The 1 ordinary share in BLSB was subscribed by Daya Cipta for a total cash consideration of RM50,000 only. Accordingly, BLSB became a wholly-owned subsidiary of Daya Cipta, and an indirect wholly-owned subsidiary of the Company.

In previous financial year, the Company, through its wholly-owned subsidiary, Daya Cipta Sdn. Bhd. ("Daya Cipta"), incorporated DC Solar One Sdn. Bhd. ("DCSO") with an initial paid-up share capital of RM1 comprising 1 ordinary share. The 1 ordinary share in DCSO was subscribed by Daya Cipta for a total cash consideration of RM1 only. Accordingly, DCSO became a wholly-owned subsidiary of Daya Cipta, and an indirect wholly-owned subsidiary of the Company.

- (b) In previous financial year, a total amount of RM41,600,000 due from certain subsidiaries was capitalised by way of investment in ordinary shares upon the allotment of new ordinary shares by the subsidiaries to the holding company. The new ordinary shares rank pari passu in all respects with the existing ordinary shares of the respective subsidiaries. The transactions were accounted for as equity subscriptions with a corresponding reduction in amounts due from subsidiaries.
- (c) Summarised financial information of the subsidiary that has material non-controlling interests has not been presented as the subsidiary is not material to the Group.

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8. INVESTMENT IN SUBSIDIARY COMPANIES (CONT'D)

(d) Changes in group structure

On 27 October 2025, the Company strike off of its 624,002 ordinary shares, representing its entire interest in Eden Seafood Village Sdn. Bhd. ("ESV"). The strike off of the subsidiaries do not have any significant financial impact to the financial results, performance and position of the Group and hence, the financial impact is not separately disclosed.

The effect of the strike off of ESV on the financial position of the Group as at the date of the strike off are as follow:

	GROUP 2026 RM '000
Other investment	26
Other receivables	608
Cash and bank balances	1
Other payables	(14)
Total net assets strike off	621
Proceeds from strike off	-
Less: Cash and bank balances strike off	(1)
	620

On 22 September 2025, the Company strike off of its 490,000 ordinary shares, representing its entire interest in Eden Cake House Sdn. Bhd. ("ECH"). The strike off of the subsidiaries do not have any significant financial impact to the financial results, performance and position of the Group and hence, the financial impact is not separately disclosed.

The effect of the strike off of ECH on the financial position of the Group as at the date of the strike off are as follow:

	GROUP 2026 RM '000
Other payables	(1,695)
Total net liabilities strike off	(1,695)
	(1,695)

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9. INVESTMENT IN ASSOCIATE COMPANY

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
At cost				
Unquoted shares in Malaysia	-	40	-	40
Less: Accumulated impairment losses	-	(40)	-	(40)
	-	-	-	-

Details of the associate company is as follows:

NAME OF COMPANY	PLACE OF BUSINESS/ COUNTRY OF INCORPORATION	EFFECTIVE INTEREST		PRINCIPAL ACTIVITIES
		2026 %	2025 %	
Eden Pesaka Sdn. Bhd.	Malaysia	-*	40	Dormant

* Strike off during the financial year

Summarised financial information has not been presented as the associate is not material to the Group.

The Group and the Company do not have any capital commitment or contingent liabilities in relation to its interest in the associate company as at year ended.

10. ADDITIONAL INVESTMENT IN SUBSIDIARY COMPANY

In previous financial year, the Company paid RM35,000 for the purpose of subscription for additional ordinary shares in a subsidiary. At the end of the reporting period, the share allotment in respect of this subscription had not been lodged with Companies Commission of Malaysia. Upon lodgment of the share allotment, the amount will be reclassified to investment in subsidiaries.

11. OTHER INVESTMENTS

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Fair value through other comprehensive income				
Unquoted shares	85	107	61	57

Investment in unquoted shares is categorised under Level 3 in the fair value hierarchy. Fair value of investment in unquoted shares is estimated based on the price to book valuation model.

	COMPANY	
	2026 RM '000	2025 RM '000
Redeemable convertible preference shares	58,471	64,877
Less: Accumulated impairment losses	(5,292)	(7,000)
	53,179	57,877

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11. OTHER INVESTMENTS (CONT'D)

Movement in the allowance for impairment losses of redeemable convertible preference shares ("RCPS") are as follows:

	COMPANY	
	2026 RM '000	2025 RM '000
As at 1 July	7,000	-
Impairment loss recognised	-	7,000
Reversal of impairment loss	(1,708)	-
As at 30 June	5,292	7,000

In previous financial year, a total amount of RM64,877,000 due from certain subsidiaries was capitalised by way of investment in RCPS upon the allotment of RCPS by the subsidiaries to the holding company as part of a capital restructuring exercise as disclosed in Note 15.

The RCPS are issued at RM1.00 per share and have a tenure of ten (10) years from the date of issuance. The RCPS are redeemable at the option of the issuing subsidiaries at any time during the tenure and convertible into ordinary shares at the option of the holding company on the basis of one (1) RCPS for one (1) new ordinary share, subject to adjustments for, amongst others, any share consolidation, subdivision or bonus issue.

The RCPS do not carry any dividend entitlement and are non-transferable without the prior written consent of the issuing subsidiaries. The RCPS rank pari passu among themselves and in priority to the ordinary shares of the subsidiaries in respect of capital repayment upon liquidation, winding up or reduction of capital.

The transactions were accounted for as equity subscriptions with a corresponding reduction in amounts due from subsidiaries.

12. OTHER RECEIVABLES

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Non Current:				
Deposits	339	-	-	-
Current:				
Other receivables	3,523	848	2	4
Deposits	3,242	3,362	379	406
Prepayments	15,651	7,385	397	299
	22,416	11,595	778	709
Less: Accumulated impairment losses on:				
Other receivables	(461)	(461)	-	-
Deposits	(2,500)	(2,500)	-	-
	(2,961)	(2,961)	-	-
	19,455	8,634	778	709

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12. OTHER RECEIVABLES (CONT'D)

There is no movement in the allowance for impairment losses on the other receivables during the financial year.

Other receivables and deposits that are individually determined to be impaired at the end of the reporting period relate to debtors that are in significant financial difficulties.

13. INVENTORIES

	GROUP	
	2026 RM '000	2025 RM '000
At cost		
Food and beverage	132	165
Electrical, engineering parts, oil and consumables	9,839	7,282
	9,971	7,447
At net realisable value		
Electrical, engineering parts, oil and consumables	511	239
Total	10,482	7,686
Recognised in profit or loss:		
Inventories recognised as cost of sales	97,662	89,511
Inventories written down	-	29

14. TRADE RECEIVABLES

	GROUP	
	2026 RM '000	2025 RM '000
Trade receivables	15,414	30,902
Less: Accumulated impairment losses	(1,586)	(1,911)
	13,828	28,991

Trade receivables with expected repayment period of more than a year which classified under non-current asset do not have any financing component.

Trade receivables are non-interest bearing and are generally on 30 to 120 days (2025: 30 to 120 days) term. They are recognised at their original invoice amounts which represent their fair value on initial recognition.

Notes to the Financial Statements

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14. TRADE RECEIVABLES (CONT'D)

The movement in the allowance for impairment losses in respect of trade receivables of the Group during the financial year are as follows:

GROUP	LIFETIME ECL RM '000	CREDIT IMPAIRED RM '000	TOTAL RM '000
2026			
As at 1 July 2025	354	1,557	1,911
Impairment loss recognised	107	-	107
Reversal of impairment loss	-	(362)	(362)
Written off	-	(70)	(70)
As at 30 June 2026	461	1,125	1,586
2025			
As at 1 July 2024	111	1,947	2,058
Impairment loss recognised	315	275	590
Reversal of impairment loss	(72)	(665)	(737)
As at 30 June 2025	354	1,557	1,911

Impairment losses reversed during the financial year amounting to RM362,000 (2025: RM737,000) pertains to previously impaired receivables during the financial year.

The loss allowance account in respect of trade receivables is used to record loss allowance. Unless the Group are satisfied that recovery of the amount is possible, the amount considered irrecoverable is written off against the receivable directly.

The following table provides information about the exposure to credit risk and ECLs for trade receivables as at reporting period of the Group.

	GROSS TRADE RECEIVABLES RM '000	ALLOWANCE FOR IMPAIRMENT RM '000	NET BALANCE RM '000
Group			
2026			
Current	10,587	(22)	10,565
<i>Past due not impaired:</i>			
Less than 30 days	3,294	(88)	3,206
31 to 60 days	119	(111)	8
61 to 90 days	39	(28)	11
More than 90 days	250	(212)	38
	3,702	(439)	3,263
Credit impaired:			
More than 90 days			
- Individually impaired	1,125	(1,125)	-
	15,414	(1,586)	13,828

Notes to the Financial Statements

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14. TRADE RECEIVABLES (CONT'D)

	GROSS TRADE RECEIVABLES RM '000	ALLOWANCE FOR IMPAIRMENT RM '000	NET BALANCE RM '000
Group			
2025			
Current	28,448	(21)	28,427
<i>Past due not impaired:</i>			
Less than 30 days	460	(28)	432
31 to 60 days	191	(110)	81
61 to 90 days	48	(23)	25
More than 90 days	198	(172)	26
	897	(333)	564
Credit impaired:			
More than 90 days			
- Individually impaired	1,557	(1,557)	-
	30,902	(1,911)	28,991

As at 30 June 2026, trade receivables of RM3,263,000 (2025: RM564,000) were past due but not impaired. These relate to a number of independent customers from whom there is no recent history of default.

The trade receivables of the Group that are individually assessed to be impaired amounting to RM1,125,000 (2025: RM1,557,000), related to customers that are in financial difficulties and have defaulted on payments. These balances are expected to be recovered through the debt recovery process.

15. AMOUNT DUE FROM/(TO) SUBSIDIARY COMPANIES

	COMPANY	
	2026 RM '000	2025 RM '000
Non-trade		
Current		
Amount due from subsidiary companies	9,256	7,510
Less: Accumulated impairment losses	(5,921)	(7,510)
	3,335	-
	3,335	-
Non-trade		
Current		
Amount due to subsidiary companies	-	(4,713)

Notes to the Financial Statements

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15. AMOUNT DUE FROM/(TO) SUBSIDIARY COMPANIES (CONT'D)

The movement in the allowance for impairment losses in respect of inter-company loans and advances of the Company during the financial year are as follows:

	COMPANY	
	2026 RM '000	2025 RM '000
As at 1 July	7,510	35,681
Impairment loss recognised	104	649
Impairment loss reversed	(1,693)	(28,820)
As at 30 June	5,921	7,510

During the financial year, the Company has recognised an impairment loss of RM104,000 (2025: RM649,000) on amount due from subsidiary companies as the amount may not be recoverable based on management's assessment.

The companies have recognised a reversal of RM1,693,000 (2025: RM28,820,000) of impairment loss as the companies underwent an exercise to capitalise intercompany balances as disclosed in Note 11.

(a) Amount due from subsidiary companies

Amount due from subsidiaries are unsecured and non-interest bearing and repayable on demand except for certain amounts with expected repayment period of more than a year which are classified as non-current.

(b) Loan to a subsidiary

Loan to a subsidiary is unsecured and assessed using the time value of money method at a rate of 6.65% (2025: 6.65%).

(c) Amount due to subsidiary companies

These represent unsecured, non-interest bearing advances and are repayable on demand.

16. AMOUNT DUE FROM ASSOCIATE COMPANY

	GROUP AND COMPANY	
	2026 RM '000	2025 RM '000
Non-trade		
Current		
Amount due from associate company	-	12
Less: Accumulated impairment losses	-	(12)
	-	-

Notes to the Financial Statements

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16. AMOUNT DUE FROM ASSOCIATE COMPANY (CONT'D)

The movement in the allowance for impairment losses in respect of inter-company loans and advances of the Company during the financial year are as follows:

	GROUP AND COMPANY	
	2026 RM '000	2025 RM '000
At 1 July	-	9
Impairment loss recognised	-	3
As at 30 June	-	12

Amounts due from associate company are unsecured and non-interest bearing and repayable on demand.

17. FIXED DEPOSITS

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Deposits with:				
- Licensed banks	14,093	3,963	1,356	3,963

Deposit with licensed banks of the Group and of the Company amounting to RM1,356,000 (2025: RM3,963,000) and RM1,356,000 (2025: RM3,963,000) respectively are pledged to licensed banks for credit facilities granted to the Group and to the Company respectively as disclosed in Note 21.

The interest rates of deposits of the Group and of the Company at the end of the reporting period are 1.10% to 2.10% (2025: 2.20% to 2.40%) per annum.

The maturities of deposits of the Group and of the Company are ranging from 4 to 365 days (2025: 5 to 33 days).

18. SHARE CAPITAL

	GROUP AND COMPANY			
	NUMBER OF SHARES		AMOUNT	
	2026 UNITS '000	2025 UNITS '000	2026 RM '000	2025 RM '000
Ordinary shares with no par value				
Issued and fully paid:				
As at 1 July/ 30 June	505,356	505,356	338,784	338,784

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions and rank equally with regard to the Company's residual assets.

Notes to the Financial Statements

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19. WARRANTS C 2026/2028

On 21 March 2025, the Company issued 252,677,932 free warrants on the basis of 1 free warrant for every 2 existing ordinary shares of the Company.

Each warrant entitles the registered holder to subscribe for 1 new ordinary share in the Company at any time on or after 25 March 2025 up to the date of expiry on 20 March 2028, at an exercise price of RM0.18 each or such adjusted price in accordance with provisions in the Deed Poll.

The main features of the warrants are as follows:

- (i) Each warrant entitles the registered holder to subscribe for 1 new ordinary share of the Company at the exercise price of RM0.18 for Warrant-C during exercise period, subject to the adjustments in accordance with the Deed Poll constituting the warrants;
- (ii) The warrants may be exercised at any time on or after 25 March 2025 for Warrant-C until the end of the tenure of the warrants. The tenure of the warrants is for a period of three years. The warrants not exercised during the exercise period shall thereafter lapse and become void;
- (iii) The new shares to be issued upon the exercise of the warrants shall, on allotment and issue, rank pari passu in all respects with the existing shares of the Company except that they will not be entitled to any dividends, rights, allotments and/or distributions declared, made or paid by the Company prior to the relevant date of allotment of the new shares to be issued pursuant to the exercise of the warrants;
- (iv) For purpose of trading on Bursa Malaysia Securities Berhad, a board lot for the warrants shall comprise one hundred (100) warrants carrying rights to subscribe for 100 new shares at any time during the exercise period or such denomination as determined by Bursa Malaysia Securities Berhad; and
- (v) The Deed Poll and accordingly the warrants are governed by and shall be construed in accordance with the laws of Malaysia.

20. FAIR VALUE RESERVE

Fair value reserve represents the cumulative net change in the fair value of investment in unquoted shares measured at fair value through other comprehensive income ("FVOCI") until they are derecognised or impaired.

Notes to the Financial Statements

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21. BORROWINGS

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Current Secured				
Commodity Murabahah Term Financing-I ("CMTF-i")				
- COF + 2.5%	-	4,000	-	-
Bank overdraft	385	-	-	-
	385	4,000	-	-
Non-Current Secured				
Business Financing-I ("BF-i")				
- COF + 5.0% and 5.1%	450	-	-	-
Commodity Murabahah Term Financing-I ("CMTF-i")				
- COF + 2.5%	-	500	-	-
CM Flexi Term Financing-i ("CMTF-i")				
- Fixed Deposit Rate + 0.9%	1,002	-	1,002	-
	1,452	500	1,002	-
	1,837	4,500	1,002	-

(a) RM CMTF-i at rate of COF + 2.5 % per annum

The CMTF-i is secured by the following:

- (i) Legal charge over right-of-use assets as disclosed in Note 5;
- (ii) Fixed charge over two parcels of Company's leasehold land as disclosed in Note 6;
- (iii) Assignment of project agreement including the right to revenues under Power Purchase Agreement ("PPA");
- (iv) Assignment and charge over the Shariah compliant accounts;
- (v) Debenture over a subsidiary company's fixed and floating assets as disclosed in Note 4;
- (vi) Assignment of all takaful/insurance policies; and
- (vii) Corporate guarantee from the Company.

During the financial year, the CMTF-i facility was fully repaid. Following the settlement, the bank discharged the related charges and released the securities as disclosed above.

(b) RM BF-i at rate of COF + 5.0% and 5.1% per annum

The BF-i is secured by the following:

- (i) Deed of Assignment over energy payment proceeds under the Power Purchase Agreement ("PPA") with Tenaga Nasional Berhad ("TNB");
- (ii) Assignment of rights, titles and benefits under the Land Lease Agreement and Supplemental Lease Agreement;
- (iii) Assignment of rights, titles and benefits over Renewable Energy Certificates ("REC") generated by the LSS5 Project;
- (iv) Assignment of the Performance Bond from ERS Energy Sdn Bhd;
- (v) Debenture over the Project's present and future assets by way of fixed and floating charges;
- (vi) Assignment of rights and benefits under all takaful/insurance policies; and
- (vii) Corporate Guarantee from the Company.

Notes to the Financial Statements

30 June 2026

21. BORROWINGS (CONT'D)

(c) RM CMFTF-i at a rate of fixed deposit rate + 0.9%

(i) First party Letter of Set-Off over a cash deposit placed with the bank, proportionate to the amount drawn down, up to maximum of RM20 million.

The maturity of bank borrowings are as follows:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Within one year	411	4,000	-	-
Later than one year but not later than two years	26	500	-	-
Later than two years but not later than five years	79	-	-	-
Later than five years	1,321	-	1,002	-
	1,837	4,500	1,002	-

The average effective interest rates per annum are as follows:

	GROUP		COMPANY	
	2026 %	2025 %	2026 %	2025 %
Bank overdraft	BLR+2.5	8.65	-	-
Term loans	3.83	5.97	3.83	-

22. LEASE LIABILITIES

	GROUP	
	2026 RM '000	2025 RM '000
As at 1 July	2,414	2,820
Additions	1,202	703
Accretion of interest	135	70
Repayments	(825)	(1,130)
Modification of lease contracts	(342)	-
Termination of lease contracts	(192)	(49)
As at 30 June	2,392	2,414
Presented as:		
Non-current	1,753	2,039
Current	639	375
	2,392	2,414

Notes to the Financial Statements

30 June 2026

22. LEASE LIABILITIES (CONT'D)

The maturity analysis of the Group and of the Company at the end of the reporting period:

	GROUP	
	2026 RM '000	2025 RM '000
Within one year	695	484
Later than one year and not later than two years	610	633
Later than two years and not later than five years	1,076	1,204
Later than five years	265	415
	2,646	2,736
Less: Future finance charges	(254)	(322)
Present value of lease liabilities	2,392	2,414

The average effective interest rates for the leases are ranging from 2.19% to 6.08% (2025: 2.23% to 8.65%) per annum.

The finance lease is secured by the motor vehicles of the Group as disclosed in Note 5.

23. OTHER PAYABLES

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Non current:				
Other payables	-	2,256	-	-
Current:				
Other payables	11,506	10,745	4,947	5,026
Accruals	8,480	7,745	6,653	6,083
Deposits	563	790	15	15
Provision for warranties	34	35	-	-
	20,583	19,315	11,615	11,124

24. TRADE PAYABLES

The normal trade credit term granted to the Group ranged from 30 to 90 days (2025: 30 to 90 days) depending on the terms of the contracts.

Notes to the Financial Statements

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25. DEFERRED INCOME

	GROUP	
	2026 RM '000	2025 RM '000
As at 1 July	1,489	1,252
Recognised as revenue during the financial year	(3,797)	(3,365)
Increase during the financial year	3,171	3,602
As at 30 June	863	1,489
Represented by:		
Advances received from third parties		
- Ticket sales	863	1,489
Analysed as:		
Current	863	1,489

The Group recognises ticket sales as revenue when the performance obligation is satisfied.

26. REVENUE

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Revenue from contract				
Capacity charges and energy billings	124,694	118,213	-	-
Parking operator	125	141	-	-
Sale of food and beverage	17,167	16,889	-	-
Income from recreational activities	11,132	10,686	-	-
Management fee	-	-	4,020	1,500
	153,118	145,929	4,020	1,500
Revenue from other sources:				
Rental income from investment properties	2,685	3,940	-	-
Dividend	-	-	5,200	-
	2,685	3,940	5,200	-
	155,803	149,869	9,220	1,500

The timing of revenue recognition is at a point in time, except for management fee income, which is recognised over time.

The information on the disaggregation of revenue is disclosed in Note 38.

Notes to the Financial Statements

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27. COST OF SALES

	GROUP	
	2026 RM '000	2025 RM '000
Power generation costs	91,844	89,971
Cost of inventories sold	5,559	5,628
Cost of recreational activities	1,929	2,347
Others	29	701
	99,361	98,647

28. FINANCE INCOME

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Finance income on:				
Fixed deposits	781	114	781	114
Interest income	142	1,076	87	1,366
	923	1,190	868	1,480

29. OTHER INCOME

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Rental income from investment properties:				
- third parties	15	-	-	-
- subsidiary companies	-	-	1,860	852
Gain on disposal of:				
- property, plant and equipment	222	12	-	-
Reversal on inventories written down	-	59	-	-
Gain on modification of lease contract	348	26	-	-
Realised gain on foreign exchange	-	32	-	-
Fair value gain on investment property	11,627	5,751	10,027	-
Reversal of impairment loss on trade receivables	362	737	-	-
Miscellaneous	3,522	2,350	633	-
Dividend income	3	4	3	2
Gain on sale of investment property	1,560	-	1,560	-
	17,659	8,971	14,083	854

Notes to the Financial Statements

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30. FINANCE COSTS

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Interest expenses on:				
- Bank borrowings	47	536	20	-
- Lease liabilities	98	102	-	-
- Others	-	18	-	-
	145	656	20	-

31. PROFIT/(LOSS) BEFORE TAXATION

Profit/(loss) before taxation is derived after charging/(crediting):

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Auditors' remuneration:				
- current year	358	343	170	165
- over provision in prior year	(1)	-	-	-
- others	7	7	7	7
Bad debts written off on amount due from a former subsidiary company	1,693	-	-	-
Depreciation of:				
- property, plant and equipment	5,201	4,877	17	17
- rights-of-use assets	1,567	1,798	-	-
Property, plant and equipment written off	4	25	-	-
Gain on disposal of:				
- property, plant and equipment	(222)	(12)	-	-
- investment properties	(1,560)	-	-	-
Gain on strike off of subsidiary companies	(1,074)	-	555	-
Gain on modification of lease contract	(348)	(26)	-	-
Impairment losses on financial assets:				
- trade receivables	107	590	-	-
- additional investment in subsidiary company	35	-	35	-
- amount due from subsidiary companies	-	-	104	649
- amount due from associate company	-	3	-	3
- investment in subsidiaries	-	-	-	17,000
- redeemable convertible preference shares	-	-	-	7,000
Reversal of impairment losses on financial assets:				
- trade receivables	(362)	(737)	-	-
- amount due from subsidiary companies	-	-	-	(28,820)
- amount due from former subsidiary companies	-	-	(1,693)	-
- amount due from holding company	-	(4,323)	-	-
- redeemable convertible preference shares	-	-	(1,708)	-
Net gains on impairment of financial assets	(220)	(4,467)	(3,262)	(4,168)
Inventories written down	-	29	-	-
Loss on termination of lease contract	407	-	-	-
Loss on disposal of property, plant and equipment	2	-	-	-
Reversal of inventories written down	-	(59)	-	-
Short term lease expenses related to:				
- equipment	52	31	19	13
- premises	480	503	480	480

Notes to the Financial Statements

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32. TAXATION

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Tax expenses recognised in profit or loss				
Malaysian statutory tax:				
- Current tax provision	6,434	1,691	-	-
- Under/(Over) provision in prior years	260	(289)	-	-
	6,694	1,402	-	-
Deferred tax:				
- Origination and reversal of temporary differences	(97)	400	(441)	(143)
- (Over)/Under provision in prior years	(2,397)	3,676	(2,419)	1,092
	(2,494)	4,076	(2,860)	949
Tax expenses for the financial year	4,200	5,478	(2,860)	949

Malaysian income tax is calculated at the statutory tax rate of 24% (2025: 24%) of the estimated assessable profits for the financial year.

A reconciliation of income tax expense applicable to profit/(loss) before taxation at the statutory income tax rate to income tax expense at the effective income tax rate of the Group and of the Company are as follows:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Profit/(loss) before tax	32,353	27,598	9,823	(7,872)
At Malaysian statutory tax rate of 24% (2025: 24%)	7,765	6,624	2,358	(1,889)
Expenses not deductible for tax purposes	5,606	34,616	228	1,747
Income not subject to tax	(989)	(823)	(3,027)	(1)
Utilisation of previously unrecognised deferred tax assets	(6,045)	(17,885)	-	-
Written down of deferred tax assets not recognised on unabsorbed investment tax allowances	-	(32,961)	-	-
Reversal of a previously written down of deferred tax assets	-	12,521	-	-
Under/(Over) provision of income tax in prior years	260	(289)	-	-
(Over)/Under provision of deferred tax in prior years	(2,397)	3,675	(2,419)	1,092
	4,200	5,478	(2,860)	949

Notes to the Financial Statements

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32. TAXATION (CONT'D)

Unutilised tax losses, unabsorbed capital allowances and unabsorbed investment tax allowances of the Group and of the Company which are available to set-off against future chargeable income for which the tax effects have not been recognised in the financial statements are shown below:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Unabsorbed capital allowances	688	582	46	28
Unutilised tax losses	42,958	56,194	14,622	12,244
	43,646	56,776	14,668	12,272

Under the Malaysia Finance Act 2018 which was gazetted on 27 December 2018, the unutilised tax losses of the Group and of the Company will be imposed with a time limit of utilisation. Any accumulated unused tax losses brought forward can be carried forward for a maximum period of 7 consecutive years of assessment. With effect from year of assessment 2022, unutilised tax losses that were allowed to be carried forward up to seven consecutive years was extended to a maximum of ten consecutive years of assessment under the current tax legislation. The unabsorbed capital allowances do not expire under current tax legislation.

Pursuant to Section 44 (5F) of the Income Tax Act 1967, the unutilised tax losses can only be carried forward until the following years of assessment.

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Unutilised tax losses to be carried forward until:				
- YA 2028	11,149	23,087	-	-
- YA 2029	5,121	8,013	-	-
- YA 2030	5,533	5,191	-	-
- YA 2031	3,404	4,735	-	-
- YA 2032	2,281	2,412	96	96
- YA 2033	355	608	-	-
- YA 2034	1,340	1,340	1,340	1,340
- YA 2035	10,808	10,808	10,808	10,808
- YA 2036	2,967	-	2,378	-
	42,958	56,194	14,622	12,244

33. EMPLOYEE BENEFITS EXPENSE

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Salaries, wages and other emoluments	20,729	19,980	9,706	10,349
Social security contributions	369	329	24	27
Defined contribution plan	1,587	1,746	569	844
Other benefits	3,477	3,135	1,344	1,214
	26,162	25,190	11,643	12,434

Notes to the Financial Statements

30 June 2026

33. EMPLOYEE BENEFITS EXPENSE (CONT'D)

Included in employee benefits expense of the Group and of the Company are executive directors' remuneration as following:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Executive Directors				
Salaries and other emoluments	6,372	4,158	5,711	3,732
Allowances	1,420	1,427	921	927
Fees	260	260	260	260
Defined contribution plan	529	354	414	294
Estimated money value of benefits-in-kind	1,395	1,398	1,254	1,224
	9,976	7,597	8,560	6,437

34. DIRECTORS' REMUNERATION

	SALARIES AND OTHER EMOLUMENTS RM '000	ALLOWANCES RM '000	FEES RM '000	DEFINED CONTRIBUTION PLAN RM '000	ESTIMATED MONEY VALUE OF BENEFITS -IN-KIND RM '000	TOTAL RM '000
Group						
2026						
Executive directors						
Tan Sri Abd Rahim						
Bin Mohamad	3,355	1,300	110	1	683	5,449
Datin Fara Nadia						
Binti Abd Rahim	1,666	-	50	293	246	2,255
Puan Sri Fadzilah						
Binti Md Ariff	690	120	50	120	384	1,364
Dato' Nik Mohd Fuad						
Bin Wan Abdullah	661	-	50	115	82	908
	6,372	1,420	260	529	1,395	9,976
Non-executive directors						
Dato' Naharudin Bin Ali	-	-	60	-	34	94
Cheong Kee Yoong	-	-	70	-	36	106
Dato' Wee Cheng Kwan	-	-	50	-	31	81
	-	-	180	-	101	281
Total directors' remuneration	6,372	1,420	440	529	1,496	10,257

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34. DIRECTORS' REMUNERATION (CONT'D)

	SALARIES AND OTHER EMOLUMENTS RM '000	ALLOWANCES RM '000	FEES RM '000	DEFINED CONTRIBUTION PLAN RM '000	ESTIMATED MONEY VALUE OF BENEFITS- IN-KIND RM '000	TOTAL RM '000
Group						
2025						
Executive directors						
Tan Sri Abd Rahim						
Bin Mohamad	2,380	1,307	110	1	690	4,488
Datin Fara Nadia						
Binti Abd Rahim	846	-	50	164	185	1,245
Puan Sri Fadzilah						
Binti Md Ariff	506	120	50	129	390	1,195
Dato' Nik Mohd Fuad						
Bin Wan Abdullah	426	-	50	60	133	669
	4,158	1,427	260	354	1,398	7,597
Non-executive directors						
Dato' Anuarudin						
Bin Mohd Noor	-	-	30	-	25	55
Dato' Naharudin Bin Ali	-	-	50	-	32	82
Cheong Kee Yoong	-	-	61	-	33	94
Dato' Wee Cheng Kwan	-	-	17	-	4	21
	-	-	158	-	94	252
Total directors' remuneration	4,158	1,427	418	354	1,492	7,849

	SALARIES AND OTHER EMOLUMENTS RM '000	ALLOWANCES RM '000	FEES RM '000	DEFINED CONTRIBUTION PLAN RM '000	ESTIMATED MONEY VALUE OF BENEFITS- IN-KIND RM '000	TOTAL RM '000
Company						
2026						
Executive directors						
Tan Sri Abd Rahim						
Bin Mohamad	3,355	801	110	1	650	4,917
Datin Fara Nadia						
Binti Abd Rahim	1,666	-	50	293	246	2,255
Puan Sri Fadzilah						
Binti Md Ariff	690	120	50	120	340	1,320
Dato' Nik Mohd Fuad						
Bin Wan Abdullah	-	-	50	-	18	68
	5,711	921	260	414	1,254	8,560
Non-executive directors						
Dato' Naharudin Bin Ali	-	-	60	-	34	94
Cheong Kee Yoong	-	-	70	-	36	106
Dato' Wee Cheng Kwan	-	-	50	-	31	81
	-	-	180	-	101	281
Total directors' remuneration	5,711	921	440	414	1,355	8,841

Notes to the Financial Statements

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34. DIRECTORS' REMUNERATION (CONT'D)

	SALARIES AND OTHER EMOLUMENTS RM '000	ALLOWANCES RM '000	FEES RM '000	DEFINED CONTRIBUTION PLAN RM '000	ESTIMATED MONEY VALUE OF BENEFITS- IN-KIND RM '000	TOTAL RM '000
Company						
2025						
Executive directors						
Tan Sri Abd Rahim						
Bin Mohamad	2,380	807	110	1	668	3,966
Datin Fara Nadia						
Binti Abd Rahim	846	-	50	164	185	1,245
Puan Sri Fadzilah						
Binti Md Ariff	506	120	50	129	371	1,176
Dato' Nik Mohd Fuad						
Bin Wan Abdullah	-	-	50	-	-	50
	3,732	927	260	294	1,224	6,437
Non-executive directors						
Dato' Anuarudin						
Bin Mohd Noor	-	-	30	-	25	55
Dato' Naharudin Bin Ali	-	-	50	-	32	82
Cheong Kee Yoong	-	-	61	-	33	94
Dato' Wee Cheng Kwan	-	-	17	-	4	21
	-	-	158	-	94	252
Total directors' remuneration	3,732	927	418	294	1,318	6,689

35. EARNINGS PER SHARE

(a) Basic earnings per share

The basic earnings per share are calculated based on the consolidated profit for the financial year attributable to owners of the parent and the weighted average number of ordinary shares in issue during the financial year as follows:

	GROUP	
	2026 RM '000	2025 RM '000
Profit attributable to owners of the parent	28,171	22,074
	NUMBER OF SHARES (UNITS '000)	
Weighted average number of ordinary shares in issue (in thousands of shares)		
Issued ordinary shares at 1 July	505,356	505,356
Effect of ordinary shares issued during the financial year	-	-
Weighted average number of ordinary shares at 30 June	505,356	505,356
Basic earnings per ordinary shares (in sen)	5.57	4.37

Notes to the Financial Statements

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35. EARNINGS PER SHARE (CONT'D)

(b) Diluted earnings per share

The number of shares under warrants was not taken into account in the computation of diluted earnings per share as the warrants do not have any dilutive effect on weighted average number of ordinary shares.

There have been no other transaction involving ordinary shares or potential ordinary shares since the end of the financial year and before the authorization of these financial statements.

36. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

	AT 1 JULY RM '000	FINANCING CASH FLOWS (i) RM '000	NON-CASH CHANGES			AT 30 JUNE RM '000
			NEW LEASE RM '000	EXPIRATION OF LEASE RM '000	MODIFICATION OF LEASE CONTRACTS RM '000	
2026						
Group						
Lease liabilities (Note 22)	2,414	(690)	1,202	(192)	(342)	2,392
Term loan (Note 21)	4,500	(3,048)	-	-	-	1,452
	6,914	(3,738)	1,202	(192)	(342)	3,844
Company						
Amount due to subsidiary companies (Note 15)	4,713	(8,048)	-	-	-	(3,335)
Term loan (Note 21)	-	1,002	-	-	-	1,002
	4,713	(7,046)	-	-	-	(2,333)

	AT 1 JULY RM '000	FINANCING CASH FLOWS (i) RM '000	NON-CASH CHANGES		AT 30 JUNE RM '000
			NEW LEASE RM '000	EXPIRATION OF LEASE RM '000	
2025					
Group					
Lease liabilities (Note 22)	2,820	(1,060)	703	(49)	2,414
Term loan (Note 21)	12,497	(7,997)	-	-	4,500
	15,317	(9,057)	703	(49)	6,914
Company					
Amount due to subsidiary companies (Note 15)	39,544	(34,831)	-	-	4,713

- (i) The cash flows from loan and borrowings, lease liabilities, amount due to subsidiary companies and amount due to a director make up the net amount of proceeds from and repayment of borrowings, advances from subsidiary companies, repayment of lease liabilities and advances from a director in the statements of cash flow.

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37. RELATED PARTY DISCLOSURES

(a) Identifying related parties

For the purposes of these financial statements, parties are considered to be related to the Group if the Group or the Company has the ability, directly or indirectly, to control or joint control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group or the Company and the party are subject to common control. Related parties may be individuals or other entities.

Related parties also include key management personnel defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group either directly or indirectly. The key management personnel comprise the Directors and management personnel of the Group, having authority and responsibility for planning, directing and controlling the activities of the group entities directly or indirectly.

(b) Significant party transactions

Related party transactions have been entered into in the normal course of business under negotiated terms. In addition to the related party balances disclosed elsewhere to the financial statements, the significant related party transactions of the Company are as follows:

	COMPANY	
	2026 RM '000	2025 RM '000
Transactions with subsidiary companies		
- Management fee received/receivable	4,020	1,500
- Rental income received/receivable	1,860	852
	5,880	2,352

(c) Compensation of key management personnel

Remuneration of Directors and other members of key management are as follows:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Fee	440	419	440	419
Allowance	1,489	1,505	989	1,006
Salaries and other emoluments	7,428	4,240	6,768	3,884
Defined contribution plan	660	482	546	423
Estimated monetary value of benefits-in-kind	1,540	1,486	1,397	1,380
	11,557	8,132	10,140	7,112

Included in total key management personnel are:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Directors' remuneration	8,761	5,401	7,486	4,485
Estimated monetary value of benefits-in-kind	1,496	1,493	1,355	1,318
	10,257	6,894	8,841	5,803

Notes to the Financial Statements

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38. SEGMENT INFORMATION

For management purposes, the Group is organised into business units based on their products and services, and has four reportable segments as follows:

Food, beverage ("F&B"), rental and tourism	Restaurants, catering and operating aquarium
Manufacturing	Manufacture electrical and engineering parts
Energy	Power plants
Others	Provision of management services and real estate activities with own or leased property

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the consolidated financial statements.

Transactions between segments are carried out on agreed terms between both parties. The effects of such inter-segment transactions are eliminated on consolidation. The measurement basis and classification are consistent with those adopted in the previous financial year.

The results and assets of the manufacturing segment have been included under the "Others" segment for presentation purposes.

	F&B, RENTAL AND TOURISM RM '000	ENERGY RM '000	OTHERS RM '000	TOTAL SEGMENTS RM '000	ADJUSTMENTS AND ELIMINATIONS RM '000	CONSOLIDATED RM '000
2026						
External customers	31,109	124,694	-	155,803	-	155,803
Inter-segment	1,644	-	9,220	10,864	(10,864)	-
Total revenue	32,753	124,694	9,220	166,667	(10,864)	155,803
Results						
Segment results	16,051	28,811	311	45,175	(16,105)	29,068
Interest income	9	732	868	1,609	(686)	923
Finance costs	(97)	(1,155)	(20)	(1,272)	1,127	(145)
Depreciation and amortisation	(2,537)	(5,849)	(18)	(8,404)	1,636	(6,768)
Fair value gain of investment properties	-	-	11,627	11,627	-	11,627
Segment results	13,426	22,539	12,768	48,733	(14,028)	34,705
Impairment loss on:						
- trade receivables	107	-	-	107	-	107
- investment in subsidiary companies	-	-	35	35	-	35
Reversal of impairment loss on:						
- trade receivables	(362)	-	-	(362)	-	(362)
Gain on modification of lease contract	(353)	-	-	(353)	5	(348)

Notes to the Financial Statements

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38. SEGMENT INFORMATION (CONT'D)

	F&B, RENTAL AND TOURISM RM '000	ENERGY RM '000	OTHERS RM '000	TOTAL SEGMENTS RM '000	ADJUSTMENTS AND ELIMINATIONS RM '000	CONSOLIDATED RM '000
2026						
Results (cont'd)						
Gain on disposal of property, plant and equipment	(222)	-	-	(222)	-	(222)
Gain on disposal of investment property	-	-	(1,560)	(1,560)	-	(1,560)
Loss on disposal of property, plant and equipment	2	-	-	2	-	2
Property, plant and equipment written off	(4)	-	-	(4)	-	(4)
Profit/(Loss) before taxation	12,594	22,539	11,243	46,376	(14,023)	32,353
Income tax expense	(7,051)	152	2,699	(4,200)	-	(4,200)
Non-controlling interest	-	-	2	2	16	18
Profit/(Loss) for the year	5,545	22,691	13,944	42,178	(14,007)	28,171
Segment assets	93,375	108,264	434,015	635,654	(174,630)	461,024
Segment liabilities	34,122	35,342	33,522	102,986	(29,587)	73,399

2025

External customers	31,656	118,213	-	149,869	-	149,869
Inter-segment	1,644	-	1,500	3,144	(3,144)	-
Total revenue	33,300	118,213	1,500	153,013	(3,144)	149,869

Results

Segment results	12,114	25,653	(13,135)	24,632	(1,098)	23,534
Interest income	-	1,197	1,480	2,677	(1,487)	1,190
Finance costs	(161)	(2,040)	-	(2,201)	1,545	(656)
Depreciation and amortisation	(2,013)	(5,407)	(17)	(7,437)	762	(6,675)
Fair value gain of investment properties	-	-	5,751	5,751	-	5,751
Segment results	9,940	19,403	(5,921)	23,422	(278)	23,144
Impairment loss on:						
- trade receivables	(590)	-	-	(590)	-	(590)
- amount due from subsidiary companies	-	-	(649)	(649)	649	-
- amount due from associate company	-	-	(3)	(3)	3	-
- investment in subsidiary companies	-	-	(17,000)	(17,000)	17,000	-
- redeemable convertible preference shares	-	-	(7,000)	(7,000)	7,000	-
Inventories written down	-	(29)	-	(29)	-	(29)

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38. SEGMENT INFORMATION (CONT'D)

	F&B, RENTAL AND TOURISM RM '000	ENERGY RM '000	OTHERS RM '000	TOTAL SEGMENTS RM '000	ADJUSTMENTS AND ELIMINATIONS RM '000	CONSOLIDATED RM '000
2025						
Results (Cont'd)						
Reversal of impairment loss on:						
- trade receivables	652	-	85	737	-	737
- amount due from holding company	-	4,323	-	4,323	-	4,323
- amount due from subsidiary companies	-	-	28,820	28,820	(28,820)	-
Gain on modification of lease contract	26	-	-	26	-	26
Gain on disposal of property, plant and equipment	12	-	-	12	-	12
Property, plant and equipment written off	(25)	-	-	(25)	-	(25)
Profit/(Loss) before taxation	10,015	23,697	(1,668)	32,044	(4,446)	27,598
Income tax expense	(1,381)	(2,575)	(1,522)	(5,478)	-	(5,478)
Non-controlling Interest	-	-	(11)	(11)	(35)	(46)
Profit/(Loss) for the year	8,634	21,122	(3,201)	26,555	(4,481)	22,074
Segment assets	112,570	144,895	454,758	712,223	(257,454)	454,769
Segment liabilities	81,957	154,797	118,271	355,025	(259,724)	95,301

39. FINANCIAL INSTRUMENTS

(a) Classification of financial instruments

Financial assets and financial liabilities are measured on an ongoing basis either at fair value or at amortised cost. The principal accounting policies in Note 3 describe how the classes of financial instruments are measured, and how income and expense, including fair value gains and losses, are recognised.

Notes to the Financial Statements

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39. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (Cont'd)

The following table analyses the financial assets and liabilities in the statements of financial position by the class of financial instruments to which they are assigned, and therefore by the measurement basis:

	AT AMORTISED COST RM '000	AT FVOCI RM '000	TOTAL RM '000
2026			
Group			
Financial Assets			
Other investments	-	85	85
Trade receivables	13,828	-	13,828
Other receivables	4,143	-	4,143
Fixed deposits	14,093	-	14,093
Cash and bank balances	32,492	-	32,492
	64,556	85	64,641
Financial Liabilities			
Trade payables	20,282	-	20,282
Other payables	20,549	-	20,549
Lease liabilities	2,392	-	2,392
Borrowings	1,837	-	1,837
	45,060	-	45,060
2025			
Group			
Financial Assets			
Other investments	-	107	107
Trade receivables	28,991	-	28,991
Other receivables	1,249	-	1,249
Fixed deposits	3,963	-	3,963
Cash and bank balances	35,197	-	35,197
	69,400	107	69,507
Financial Liabilities			
Trade payables	31,980	-	31,980
Other payables	21,536	-	21,536
Lease liabilities	2,414	-	2,414
Borrowings	4,500	-	4,500
	60,430	-	60,430

Notes to the Financial Statements

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39. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (Cont'd)

	AT AMORTISED COST RM '000	AT FVOCI RM '000	TOTAL RM '000
2026			
Company			
Financial Assets			
Other investments	-	61	61
Other receivables	381	-	381
Amount due from subsidiary companies	3,335	-	3,335
Fixed deposits	1,356	-	1,356
Cash and bank balances	29,802	-	29,802
	34,874	61	34,935
Financial Liabilities			
Other payables	11,615	-	11,615
2025			
Company			
Financial Assets			
Other investments	-	57	57
Other receivables	410	-	410
Fixed deposits	3,963	-	3,963
Cash and bank balances	27,460	-	27,460
	31,833	57	31,890
Financial Liabilities			
Other payables	11,124	-	11,124
Amount due to subsidiary companies	4,713	-	4,713
	15,837	-	15,837

(b) Net losses arising from financial instruments

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Net loss on impairment of financial instruments				
- Financial assets at amortised cost	(220)	(4,467)	(3,262)	(4,168)

Notes to the Financial Statements

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39. FINANCIAL INSTRUMENTS (CONT'D)

(c) Financial risk management

The Group's and the Company's financial risk management policy is to ensure that adequate financial resources are available for the development of the Group's and of the Company's operations whilst managing its credit, liquidity, foreign currency and interest rate risks. The Group and the Company operate within clearly defined guidelines that are approved by the Board and the Group's and the Company's policies are not to engage in speculative transactions.

The following sections provide details regarding the Group's and the Company's exposure to the abovementioned financial risk and the objectives, policies and processes for the management of these risks.

(i) Credit risk

Credit risk is the risk of a financial loss to the Group and to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Group's exposure to credit risk arises principally from its trade and other receivables, amount due from holding company, cash and bank balances and deposits with banks and financial institutions. The Company's exposure to credit risk arises principally from loans and advances to subsidiary companies, deposits with banks and financial institutions and financial guarantees given to banks for credit facilities granted to subsidiary companies. There are no significant changes as compared to prior periods.

Trade and other receivables

Risk management objectives, policies and processes for managing the risk

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis via the Group's and the Company's management reporting procedures and action will be taken for long overdue debts. Majority of the trade receivables are from sales of goods or services rendered. Credit risks on other receivables are mainly arising from receivables from third parties and deposits.

At each reporting date, the Group and the Company assess whether any of the trade and other receivables are credit impaired.

There are no significant changes as compared to previous financial year.

Exposure to credit risk, credit quality and collateral

As at the end of the reporting period, the maximum exposure to credit risk arising from trade and other receivables are represented by the carrying amounts in the statements of financial position.

Concentration of credit risk

	2026		2025	
	RM '000	% OF TOTAL	RM '000	% OF TOTAL
By industry sector:				
- Food, beverage ("F&B") and tourism	1,333	10%	1,950	7%
- Energy	12,495	90%	27,041	93%
	13,828	100%	28,991	100%

Notes to the Financial Statements

30 June 2026

39. FINANCIAL INSTRUMENTS (CONT'D)

(c) Financial risk management (Cont'd)

(i) Credit risk (Cont'd)

Trade and other receivables (Cont'd)

Recognition and measurement of impairment loss

In managing credit risk of trade and other receivables, the Group and the Company manage its debtors and takes appropriate actions (including but not limited to legal actions) to recover long overdue balances. Generally, trade receivables will pay within credit terms. The Group's debt recovery process is that when invoices exceeded the credit terms, the Group will start to initiate a structured debt recovery process which is monitored by the management.

Trade receivables that are neither past due nor impaired are creditworthy customers with good payment record with the Group. None of the Group's trade receivables that are neither past due nor impaired have been renegotiated during the financial year. Certain trade receivables that are past due but not impaired as the management is of the view that these past due amounts will be collected in due course.

Consistent with the debt recovery process, inactive debtors whose invoices which are more than credit terms may be considered as credit impaired. The gross carrying amounts of credit impaired trade and other receivables are written off (either partial or full) when there is no realistic prospect of recovery. This is generally the case when the Group and the Company determine that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. Nevertheless, trade and other receivables that are written off could still be subject to enforcement activities.

The Group uses an allowance matrix to measure ECLs for trade receivables. Loss rates are based on actual credit loss experience over the past three years.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

Cash and cash equivalents

Risk management objectives, policies and processes for managing the risk

The cash and cash equivalents are held with banks and financial institutions. The Group and the Company have a credit policy in place to control credit risk by deposit with banks and financial institutions with good credit rating.

Exposure to credit risk, credit quality and collateral

At the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amount in the statements of financial position.

Recognition and measurement of impairment loss

These banks and financial institutions have low credit risks. Consequently, the Group and the Company are of the view that the loss allowance is not material and hence, it is not provided for.

Notes to the Financial Statements

30 June 2026

39. FINANCIAL INSTRUMENTS (CONT'D)

(c) Financial risk management (Cont'd)

(i) Credit risk (Cont'd)

Financial guarantees

Risk management objectives, policies and processes for managing the risk

The Group and the Company provide unsecured financial guarantees to banks in respect of banking facilities granted to subsidiary companies. The Group and the Company monitor the ability of the subsidiary companies to service their loans on an individual basis.

Exposure to credit risk, credit quality and collateral

The maximum exposure to credit risk for the financial guarantees of the Group and of the Company as disclosed in Note 41.

Recognition and measurement of impairment loss

There was no indication that any subsidiary companies would default on repayment as at the end of the reporting period. The Group and the Company are of the view that loss allowance is not material and hence, it is not provided for.

Inter-company loans and advances

Risk management objectives, policies and processes for managing the risk

The Group provides unsecured loans and advances to holding company. The Company provides unsecured loans and advances to subsidiary companies. The Group and the Company monitors the ability of the subsidiary companies and of the holding company to repay the loans and advances on an individual basis.

Exposure to credit risk, credit quality and collateral

As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statements of financial position.

Recognition and measurement of impairment loss

Generally, the Group and the Company consider loans and advances to holding company and subsidiary companies have low credit risk because there is no indication of any going concern from holding company and subsidiary companies.

Notes to the Financial Statements

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39. FINANCIAL INSTRUMENTS (CONT'D)

(c) Financial risk management (Cont'd)

(i) Credit risk (Cont'd)

Inter-company loans and advances (Cont'd)

Recognition and measurement of impairment loss (Cont'd)

The amount owing by holding company is secured by Deed of Assignment on the net sale proceeds from the planned disposal of certain identified lands of holding company and private caveat on identified lands of holding company. The Company assume that there is a significant increase in credit risk when subsidiary companies' financial position deteriorates significantly. The Company considers a subsidiary's advance to be credit impaired when:

- The subsidiary is unlikely to repay its advance to the Company in full; or
- The subsidiary is continuously loss making and is having a deficit in shareholders' fund.

(ii) Liquidity risk

Liquidity risk refers to the risk that the Group or the Company will encounter difficulty in meeting its financial obligations as they fall due. The Group's and the Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

The Group's and the Company's funding requirements and liquidity risk are managed with the objective of meeting business obligations on a timely basis. The Group finances its liquidity through internally generated cash flows and minimises liquidity risk by keeping committed credit lines available.

The following table analyses the remaining contractual maturity for financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group and the Company can be required to pay.

	ON DEMAND OR WITHIN 1 YEAR RM '000	1 TO 2 YEARS RM '000	2 TO 5 YEARS RM '000	AFTER 5 YEARS RM '000	TOTAL CONTRACTUAL CASH FLOWS RM '000	TOTAL CARRYING AMOUNT RM '000
Group						
2026						
<u>Non-derivative</u>						
<u>financial liabilities</u>						
Trade payables	20,282	-	-	-	20,282	20,282
Other payables	20,549	-	-	-	20,549	20,549
Lease liabilities	695	610	1,076	265	2,646	2,392
Borrowings	411	26	79	1,481	1,997	1,837
	41,937	636	1,155	1,746	45,474	45,060
2025						
<u>Non-derivative</u>						
<u>financial liabilities</u>						
Trade payables	31,980	-	-	-	31,980	31,980
Other payables	19,280	2,256	-	-	21,536	21,536
Lease liabilities	484	633	1,204	415	2,736	2,414
Borrowings	4,548	-	-	-	4,548	4,500
	56,292	2,889	1,204	415	60,800	60,430

Notes to the Financial Statements

30 June 2026

39. FINANCIAL INSTRUMENTS (CONT'D)

(c) Financial risk management (Cont'd)

(ii) Liquidity risk (Cont'd)

	ON DEMAND OR WITHIN 1 YEAR RM '000	TOTAL CONTRACTUAL CASH FLOWS RM '000	TOTAL CARRYING AMOUNT RM '000
Company			
2026			
<u>Non-derivative</u>			
<u>financial liabilities</u>			
Other payables	11,615	11,615	11,615
Financial guarantee*	1,837	1,837	-
	13,452	13,452	11,615
2025			
<u>Non-derivative</u>			
<u>financial liabilities</u>			
Other payables	11,124	11,124	11,124
Amount due to subsidiary companies	4,713	4,713	4,713
Financial guarantee*	4,500	4,500	-
	20,337	20,337	15,837

* Based on the maximum amount that can be called for under the financial guarantee contract.

(iii) Market risks

(a) Interest rate risk

The Group's and the Company's fixed rate deposits placed with licensed banks and borrowings are exposed to a risk of change in their fair value due to changes in interest rates. The Group's and the Company's variable rate borrowings are exposed to a risk of change in cash flows due to changes in interest rates.

The Group and the Company manage the interest rate risk of its deposits with licensed financial institutions by placing them at the most competitive interest rates obtainable, which yield better returns than cash at bank and maintaining a prudent mix of short and long-term deposits.

The Group and the Company manage its interest rate risk exposure from interest bearing borrowings by obtaining financing with the most favourable interest rates in the market. The Group and the Company constantly monitor the interest rate risk by reviewing its debts portfolio to ensure favourable rates are obtained. The Group and the Company do not utilise interest swap contracts or other derivative instruments for trading or speculative purposes.

Notes to the Financial Statements

30 June 2026

39. FINANCIAL INSTRUMENTS (CONT'D)

(c) Financial risk management (Cont'd)

(iii) Market risks (Cont'd)

(a) Interest rate risk (Cont'd)

The interest rate profile of the Group's and of the Company's significant interest-bearing financial instruments, based on carrying amounts as at the end of the reporting period was:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Fixed rate instruments				
Financial asset:				
Fixed deposits	14,093	3,963	1,356	3,963
Financial liabilities:				
Lease liabilities	2,392	2,414	-	-
	11,701	1,549	1,356	3,963
Floating rate instruments				
Financial liabilities:				
Borrowings	1,837	4,500	1,002	-
	(1,837)	(4,500)	(1,002)	-

Interest rate risk sensitivity

Fair value sensitivity analysis for fixed rate instruments

The Group and the Company do not account for any fixed rate financial assets and liabilities at fair value through profit or loss. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

Cash flow sensitivity analysis for floating rate instruments

This analysis assumes that all other variables remain constant. The assumed movement in basis points for interest rate sensitivity analysis is based on the currently observable market environment.

The following demonstrates the sensitivity of the Group's and of the Company's profit/(loss) after tax to a reasonably possible change in the interest rate by 1% arising mainly as a result of higher/lower interest expense on floating rate loans and borrowings:

	EFFECT TO PROFIT OR LOSS	
	2026 RM '000	2025 RM '000
Group		
Interest rate increased by 1%	18	45
Interest rate decreased by 1%	(18)	(45)
Company		
Interest rate increased by 1%	10	-
Interest rate decreased by 1%	(10)	-

Notes to the Financial Statements

30 June 2026

39. FINANCIAL INSTRUMENTS (CONT'D)

(d) Fair value of financial instruments

The carrying amounts of short-term receivables and payables, cash and cash equivalents and short term loans borrowings approximate their fair value due to the relatively short term nature of these financial instruments and/or insignificant impact of discounting.

The table below analyses financial instruments carried at fair value and those not carried at fair value for which fair value is disclosed, together with their fair values and carrying amounts shown in the statements of financial position.

	FAIR VALUE OF FINANCIAL INSTRUMENTS CARRIED AT FAIR VALUE			CARRYING AMOUNT RM '000
	LEVEL 1 RM '000	LEVEL 2 RM '000	LEVEL 3 RM '000	
Group				
2026				
Financial asset				
Other investments	-	-	85	85
2025				
Financial asset				
Other investments	-	-	107	107
Company				
2026				
Financial asset				
Other investments	-	-	53,240	53,240
2025				
Financial asset				
Other investments	-	-	57,934	57,934
Group				
2026				
Financial liabilities				
Lease liabilities	-	1,951	-	1,753
Borrowings	-	1,837	-	1,837
2025				
Financial liabilities				
Lease liabilities	-	2,252	-	2,039
Borrowings	-	500	-	500

Notes to the Financial Statements

30 June 2026

39. FINANCIAL INSTRUMENTS (CONT'D)

(d) Fair value of financial instruments (Cont'd)

Policy on transfer between levels

The fair value of an asset to be transferred between levels is determined as of the date of the event or change in circumstances that caused the transfer.

There were no transfers between levels during current financial year and previous financial period.

(i) Level 1 fair value

Level 1 fair value is derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

(ii) Level 2 fair value

Level 2 fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Non-derivative financial instruments

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the end of the reporting period.

(iii) Level 3 fair value

Level 3 fair values for the financial assets and liabilities are estimated using unobservable inputs.

40. CAPITAL COMMITMENT

	GROUP	
	2026 RM '000	2025 RM '000
Authorised and contracted for		
Purchase of property, plant and equipment	98,164	95,547

41. FINANCIAL GUARANTEES

	COMPANY	
	2026 RM '000	2025 RM '000
Unsecured		
Corporate guarantees given to the licensed financial institution for credit facility granted to subsidiary companies	450	4,500

The Company provides unsecured financial guarantee to bank and other financial institution in respect of facilities granted to subsidiary companies. The Company monitors on an ongoing basis the results of the subsidiaries and repayments made by the subsidiaries.

As at the reporting date, there was no indication that any subsidiary would default on repayment. The financial guarantees provided to financiers for subsidiaries are considered not likely to crystallise.

Notes to the Financial Statements

30 June 2026

42. CAPITAL MANAGEMENT

The Group's and the Company's objectives when managing capital are to safeguard the Group's and the Company's ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Group and the Company may adjust the amounts of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The Group and the Company monitor capital using a gearing ratio. The Group's and the Company's policy is to maintain a prudent level of gearing ratio that complies with debt covenants and regulatory requirements.

The gearing ratios at the end of the reporting period are as follows:

	GROUP		COMPANY	
	2026 RM '000	2025 RM '000	2026 RM '000	2025 RM '000
Total loans and borrowings	1,837	4,500	1,002	-
Less: Deposit, cash and bank balances	(46,585)	(39,160)	(31,158)	(31,423)
Net debt	(44,748)	(34,660)	(30,156)	(31,423)
Total equity	387,625	359,468	350,131	337,444
Gearing ratio	N/A	N/A	N/A	N/A

N/A – the gearing ratio may not provide a meaningful indicator of the risk of borrowings

There were no changes in the Group's and in the Company's approach to capital management during the financial year.

43. DATE OF AUTHORISATION FOR ISSUE

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 29 October 2026.

Disclosure of Financial Data for Shariah Screening

Pursuant to Paragraph 9.25A of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible arising from the Group's business activities and interest-based financial position.

(a) Group Total Income and Total Assets

	GROUP	
	2026 RM '000	2025 RM '000
Total Income		
Revenue	155,803	149,869
Other income	17,341	8,971
Finance income	923	1,190
Total	174,067	160,030
Total Assets	461,024	454,769

(b) Business Activities

	GROUP	
	2026 RM '000	2025 RM '000
Shariah Non-Compliant Activities		
Interest income	142	1,076
Total	142	1,076

(c) Components of Financial Position

(i) Cash Component

	GROUP	
	2026 RM '000	2025 RM '000
Islamic Accounts/Instruments		
Cash at bank and in hand	265	5,037
Deposits with licensed bank / financial institutions	1,020	3
Total	1,285	5,040
Conventional Accounts/Instruments		
Cash at bank and in hand	32,227	30,160
Deposits with licensed bank / financial institutions	13,073	3,960
Total	45,300	34,120

(ii) Debt Component

	GROUP	
	2026 RM '000	2025 RM '000
Islamic Financing		
Term financing	1,837	4,500
Total	1,837	4,500

List of Properties

As at 30 June 2026

NO	COMPANY, TITLE AND PARTICULARS	DESCRIPTION	TENURE	DATE OF PURCHASE/ REVALUATION	AGE OF BUILDING (YEAR)	USAGE	APPROXIMATE LAND AREA	NET CARRYING VALUE AS AT 30.06.26
1	EDEN INC. BERHAD							
a.	PM 39, Lot 63 Seksyen 4, Tanjung Mali, Bandar Padang Matsirat, Pulau Langkawi, Kedah.	Shopping Complex & Aquarium	Leasehold (Expiring on 2054)	30 June 2026	29.5	Rented Out	6.1 acres	8,100,000
b.	PN 21989, Lot No. 8906, PN 21368, Lot No. 8907, PN 21372, Lot No. 8911, (109289) Gebeng, Mukim Sungai Karang, Kuantan, Pahang.	Industrial Land	Leasehold (Expiring on 28 October 2096)	30 June 2026	-	For Investment	359.72 acres	254,000,000
2	INFRA NOVA SDN. BHD.							
	(FKA Eden Seafood Village (Langkawi) Sdn. Bhd.) Part of, PM39 Lot 63, Seksyen 4, Tanjung Mali, Bandar Padang Matsirat, Pulau Langkawi, Kedah.	Shop Lots	Leasehold (Expiring on 2054)	30 June 2026	29.5	Retail & Restaurant	50,072 sq. ft.	23,000,000
3	UNDERWATER WORLD LANGKAWI SDN. BHD.							
	Part of, PM39 Lot 63, Seksyen 4, Tanjung Mali, Bandar Padang Matsirat, Pulau Langkawi, Kedah.	Double Storey Building with Aquarium	Leasehold (Expiring on 2054)	30 June 2026	29.5	Aquarium & Office	116,431 sq. ft.	7,020,004
4	STRATAVEST SDN. BHD.							
	Libaran Power Station CL 075323447, P. No. 14158, Sungai Jipon, Seguntor Industrial Estate District of Sandakan, Sabah	Low Speed Diesel Fired 45 MW Power Plant and Building	Leasehold - 99 years (Expiring on 31 December 2070)	22 January 1997	27.5	Power Plant & Office Premises	15.29 acres	1,617,764
5	MUSTEQ HYDRO SDN. BHD.							
	Sungai Kenerong Hydro Power 2.6km off Jalan Meranto, Kampong Stong, Kelantan	20 MW Hydro Power Plant and Building	Forest Reserve (30 years concession)	-	25.5	Power Plant & Office Premises	59,867 sq. ft.	23,029,438
6	VISTA LEGACY SDN BHD							
	PN 21370, Lot No. 8909, (New) Gebeng, Mukim Sungai Karang, Kuantan, Pahang.	Industrial Land	Leasehold (Expiring on 28 October 2096)	30 June 2026	-	For Investment	55.10 acres	53,000,000

Analysis of Shareholdings

As at 30 September 2026

Total Issued Share Capital	:	505,355,953 shares
Class of Shares	:	Ordinary Shares
Voting rights	:	One (1) vote per ordinary share

ANALYSIS BY SIZE OF SHAREHOLDINGS

SIZE OF SHAREHOLDINGS	NO. OF SHAREHOLDERS	%	NO. OF SHARES	%
1 – 99	204	3.12	3,768	0.00
100 – 1,000	1,790	27.41	1,276,559	0.25
1,001 – 10,000	2,879	44.08	13,942,469	2.76
10,001 – 100,000	1,363	20.87	48,458,973	9.59
100,001 – 25,267,796 (*)	293	4.49	347,780,542	68.82
25,267,797 and above (**)	2	0.03	93,893,642	18.58
TOTAL	6,531	100.00	505,355,953	100.00

Remark: * Less than 5% of issued holdings
 ** 5% and above of issued holdings

SUBSTANTIAL SHAREHOLDERS' SHAREHOLDINGS

The Substantial Shareholders' direct, and indirect (deemed) interests in the Company based on the Register of Substantial Shareholders of the Company are as follows: -

SUBSTANTIAL SHAREHOLDERS	DIRECT INTEREST		INDIRECT INTEREST	
	NO. OF SHARES	%	NO. OF SHARES	%
Serata Padu Sdn. Bhd.	43,794,171	8.67	-	-
Zil Enterprise Sdn. Bhd.	34,000,000	6.73	43,794,171 ⁽¹⁾	8.67
Serve Vest (M) Sdn. Bhd.	-	-	43,794,171 ⁽²⁾	8.67
Tan Sri Abd Rahim bin Mohamad	-	-	77,794,171 ⁽³⁾	15.39
Dato' Wee Cheng Kwan	37,902,374	7.50	-	-
Datin Leong Kim Fong	55,991,268	11.08	-	-

Notes:

- (1) Deemed interested by virtue of its direct interest of more than 20% equity interest in Serve Vest (M) Sdn. Bhd. which in turn holds shares in Serata Padu Sdn. Bhd.
- (2) Deemed interested by virtue of its direct interest of more than 20% equity interest in Serata Padu Sdn. Bhd.
- (3) Deemed interested by virtue of his direct interest of more than 20% equity interest in Zil Enterprise Sdn. Bhd. and his direct interest of more than 20% equity interest in Serve Vest (M) Sdn. Bhd. which in turn holds shares in Serata Padu Sdn. Bhd.

Analysis of Shareholdings

As at 30 September 2026

DIRECTORS' SHAREHOLDINGS

The Directors' direct and indirect (deemed) interests in the Company based on the Register of Directors' Shareholdings of the Company maintained pursuant to Section 59 of the Companies Act 2016 are as follows: -

DIRECTORS	SHARES	DIRECT INTEREST		INDIRECT INTEREST	
		NO. OF %	SHARES	NO. OF %	
Tan Sri Abd Rahim bin Mohamad		-	-	77,794,171 ⁽¹⁾	15.39
Datin Fara Nadia binti Abd Rahim		14,343,300	2.84	-	-
Puan Sri Fadzilah binti Md Ariff		7,411,900	1.47	-	-
Dato' Naharudin bin Ali		-	-	-	-
Cheong Kee Yoong		-	-	-	-
Dato' Nik Mohd Fuad bin Wan Abdullah		-	-	-	-
Dato' Wee Cheng Kwan		37,902,374	7.50	-	-

Notes:

- (1) Deemed interested by virtue of his direct interest of more than 20% equity interest in Zil Enterprise Sdn. Bhd. and his direct interest of more than 20% equity interest in Serve Vest (M) Sdn. Bhd. which in turn holds shares in Serata Padu Sdn. Bhd.

Analysis of Shareholdings

As at 30 September 2026

THIRTY (30) LARGEST SHAREHOLDERS

NO.	SHAREHOLDERS	NUMBER OF SHARES	%
1.	Affin Hwang Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Leong Kim Fong	55,991,268	11.08
2.	Affin Hwang Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Wee Cheng Kwan	37,902,374	7.50
3.	Ambank (M) Berhad Pledged Securities Account for Zil Enterprise Sdn. Bhd.	20,000,120	3.96
4.	Tee Woei Lim	18,132,600	3.59
5.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Serata Padu Sdn. Bhd.	18,107,471	3.58
6.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Serata Padu Sdn. Bhd.	15,686,700	3.10
7.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Fara Nadia binti Abd Rahim	14,343,300	2.84
8.	ABB Nominee (Tempatan) Sdn. Bhd. Pledged Securities Account for Zil Enterprise Sdn. Bhd.	14,000,000	2.77
9.	Datuk Mohd Aqliff Shane Abdullah	12,690,132	2.51
10.	ABB Nominee (Tempatan) Sdn. Bhd. Pledged Securities Account for Serata Padu Sdn. Bhd.	10,000,000	1.98
11.	Public Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tee Chee Huy	10,000,000	1.98
12.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Liew Yoke Ling	9,610,800	1.90
13.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Shanmugam A/L Thoppalan	9,000,500	1.78
14.	Lim Kia Chet	8,876,300	1.76
15.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tan Chin Ching	8,100,000	1.60
16.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Fadzilah binti Md Ariff	7,411,900	1.47
17.	Tee Chee Huy	6,294,700	1.25
18.	Tung Yan Yok	6,162,300	1.22
19.	Ting Kam Cheong	6,000,160	1.19
20.	RHB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for JKO Capital Sdn. Bhd.	6,000,000	1.19
21.	Low Kwai Leng	5,300,000	1.05
22.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Vanitha A/P Kaneson	5,000,000	0.99
23.	RHB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Lim Mei-Xia	4,654,600	0.92
24.	Amsec Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Woo Chon Fatt	4,169,600	0.83
25.	RHB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for BCG Consultancy Sdn. Bhd.	4,000,000	0.79
26.	RHB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Chua Meng Keat	3,900,000	0.77
27.	Yiw Eng	3,619,200	0.72
28.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Goalkey System Sdn. Bhd.	3,400,000	0.67
29.	Toh Chin Chong	3,200,000	0.63
30.	Kenanga Nominees (Tempatan) Sdn. Bhd. Chin Kiam Hsung	3,065,200	0.61
		334,619,225	66.21

Analysis of Warrant Holdings

As at 30 September 2026

Description : Warrants C
Total Outstanding Warrants : 252,677,932
Maturity Date : 20 March 2028

ANALYSIS BY SIZE OF WARRANT HOLDINGS

SIZE OF WARRANT HOLDINGS	NO. OF WARRANTHOLDERS	%	NO. OF WARRANTS	%
1 – 99	477	7.56	18,142	0.01
100 – 1,000	2,428	38.47	1,457,641	0.58
1,001 – 10,000	2,479	39.27	10,320,827	4.08
10,001 – 100,000	731	11.58	23,861,800	9.44
100,001 – 12,633,895 (*)	196	3.11	198,068,335	78.39
12,633,896 and above (**)	1	0.02	18,951,187	7.50
TOTAL	6,312	100.00	252,677,932	100.00

Remark: * Less than 5% of issued holdings

** 5% and above of issued holdings

DIRECTORS' WARRANT HOLDINGS

The Directors' direct and indirect (deemed) interests in the Company based on the Register of Directors' Warrant Holdings of the Company maintained pursuant to Section 59 of the Companies Act 2016 are as follows: -

DIRECTORS	DIRECT INTEREST		INDIRECT INTEREST	
	NO. OF WARRANTS	%	NO. OF WARRANTS	%
Tan Sri Abd Rahim bin Mohamad	-	-	22,000,060 ⁽¹⁾	8.71
Datin Fara Nadia binti Abd Rahim	-	-	-	-
Puan Sri Fadzilah binti Md Ariff	-	-	-	-
Dato' Naharudin bin Ali	-	-	-	-
Cheong Kee Yoong-	-	-	-	-
Dato' Nik Mohd Fuad bin Wan Abdullah	-	-	-	-
Dato' Wee Cheng Kwan	18,951,187	7.50	-	-

Notes:

- (1) Deemed interested by virtue of his direct interest of more than 20% equity interest in Zil Enterprise Sdn. Bhd. and his direct interest of more than 20% equity interest in Serve Vest (M) Sdn. Bhd. which in turn holds shares in Serata Padu Sdn. Bhd.

Analysis of Warrant Holdings

As at 30 September 2026

THIRTY (30) LARGEST WARRANT HOLDERS

NO.	WARRANT HOLDERS	NUMBER OF WARRANTS	%
1.	Affin Hwang Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Wee Cheng Kwan	18,951,187	7.50
2.	Leong Kim Fong	11,849,900	4.69
3.	Ambank (M) Berhad Pledged Securities Account for Zil Enterprise Sdn. Bhd.	10,000,060	3.96
4.	RHB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Chin Kiam Hsung	7,819,500	3.09
5.	ABB Nominee (Tempatan) Sdn. Bhd. Pledged Securities Account for Zil Enterprise Sdn. Bhd.	7,000,000	2.77
6.	Goh Chee Ng	6,900,000	2.73
7.	Datuk Mohd Aqliff Shane Abdullah	6,345,066	2.51
8.	Maybank Nominees (Tempatan) Sdn. Bhd. Yap Koon Teck	5,300,000	2.10
9.	Tan Chin Ching	5,143,900	2.04
10.	ABB Nominee (Tempatan) Sdn. Bhd. Pledged Securities Account for Serata Padu Sdn. Bhd.	5,000,000	1.98
11.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Vanitha A/P Kaneson	5,000,000	1.98
12.	Chin Sin Lin	4,770,000	1.89
13.	Liew Yoke Ling	4,600,000	1.82
14.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Chin Kiam Hsung	3,898,300	1.54
15.	Yap Moi Cheng	3,608,100	1.43
16.	Yap Moi Eng	3,100,000	1.23
17.	Kenanga Nominees (Tempatan) Sdn. Bhd. Chin Kiam Hsung	3,032,600	1.20
18.	Chin Khee Kong & Sons Sendirian Berhad	3,000,000	1.19
19.	Lee Wei Ming	3,000,000	1.19
20.	Maybank Nominees (Tempatan) Sdn. Bhd. Yap Moi Eng	2,800,000	1.11
21.	Chin Kiam Hsung	2,783,500	1.10
22.	Lim Kia Chet	2,747,350	1.09
23.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Yap Koon Teck	2,400,000	0.95
24.	Yeo Cheng Hee	2,340,050	0.93
25.	Foo Fook Min	2,169,500	0.86
26.	Low Kwai Leng	2,150,000	0.85
27.	Lim Wee Beng	2,100,000	0.83
28.	Lee Yok Chan	2,003,100	0.79
29.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Shanmugam A/L Thoppalan	2,000,250	0.79
30.	Lim Ken Ang	2,000,000	0.79
		143,812,363	56.92

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EDEN INC. BERHAD [REGISTRATION NO. 197701005144 (36216-V)]
(Incorporated in Malaysia)

PROXY FORM

Number of ordinary shares held **CDS Account No**

--	--

*I/We, _____
(full name in capital letters)

bearing *NRIC No./Passport No./Registration No. _____

of _____
(full address)

being a *member/members of EDEN INC. BERHAD ("**the Company**"), hereby appoint :-

First Proxy "A"

Full Name	NRIC/Passport No.	Proportion of Shareholdings Represented	
		No. of Shares	%
Full Address			

and/or failing *him/her,

Second Proxy "B"

Full Name	NRIC/Passport No.	Proportion of Shareholdings Represented	
		No. of Shares	%
Full Address			

100%

or failing *him/her, the *CHAIRMAN OF THE MEETING as *my/our proxy to vote for *me/us and on *my/our behalf at the Forty-Eighth Annual General Meeting of the Company ("**48th AGM**") to be held at Ballroom 3, Level 1, Kuala Lumpur Golf & Country Club (KLGCC) Convention Centre, 1A, Jalan Bukit Kiara 1, Bukit Kiara, 60000 Kuala Lumpur, Malaysia on Wednesday, 9 December 2026 at 10:00 a.m. and at any adjournment thereof.

Please indicate with an "X" in the spaces provided below as to how you wish your votes to be casted. If no specific direction as to voting is given, the proxy will vote or abstain from voting at *his/her discretion.

Item No.	Agenda	Ordinary Resolution	For	Against
1.	To receive the Audited Financial Statements for the financial year ended 30 June 2026 together with the Reports of the Directors and the Auditors thereon.			
2.	To re-elect Puan Sri Fadzilah binti Md Ariff who is to retire pursuant to Clause 116 of the Company's Constitution.	1		
3.	To re-elect Dato' Nik Mohd Fuad bin Wan Abdullah who is to retire pursuant to Clause 116 of the Company's Constitution.	2		
4.	To re-elect Mr. Cheong Kee Yoong who is to retire pursuant to Clause 116 of the Company's Constitution.	3		
5.	To approve the payment of Directors' fees for the financial year ended 30 June 2026.	4		
6.	To approve the benefits payable to the Non-Executive Directors pursuant to Section 230(1)(b) of the Companies Act 2016.	5		
7.	To re-appoint UHY Malaysia PLT as Auditors of the Company until the conclusion of the next Annual General Meeting and to authorise the Directors to fix their remuneration.	6		
Special Business				
8.	<u>Ordinary Resolution</u> Authority to issue shares pursuant to the Companies Act 2016.	7		

* Strike out whichever not applicable

Signed this _____ day of _____, 2026

Signature of Member/Common Seal

Please glue along this line (3)

Notes:-

1. In respect of deposited securities, only members whose names appear in the Record of Depositors on 2 December 2026 ("**General Meeting Record of Depositors**") shall be eligible to attend, participate, speak and vote at the 48th AGM.
2. A member entitled to attend and vote at the 48th AGM, shall be entitled to appoint more than one (1) proxy to attend, participate, speak, and vote instead of the member at the 48th AGM. A proxy needs not be a Member of the Company. There shall be no restriction as to the qualification of the proxy. A proxy appointed to attend and vote at the 48th AGM shall have the same rights as the Member to attend, participate, speak, and vote at the 48th AGM and upon appointment a proxy shall be deemed to confer authority to demand or join in demanding a poll.
3. Where a member appoints more than one (1) proxy, he shall specify the proportion of his shareholdings to be represented by each proxy, failing which the appointment shall be invalid.
4. Where a member of the Company is an exempt authorised nominee which holds shares in the Company for multiple beneficial owners in one (1) securities account ("**omnibus account**"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.
5. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under its seal or under the hand of an officer or attorney duly authorised.
6. The instrument appointing a proxy must be deposited at Securities Services (Holdings) Sdn. Bhd., Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan **not less than forty-eight (48) hours** before the time for holding the 48th AGM or at any adjournment thereof or submit electronically via designated Email Address of Share Registrar: info@sshsb.com.my.
7. Any Notice of Termination of Authority to act as Proxy must be received by the Company before the commencement of the 48th AGM or at any adjournment thereof, failing which, the termination of the authority of a person to act as proxy will not affect the following in accordance with Section 338 of the Companies Act 2016: -
 - (a) the constitution of the quorum at such meeting;
 - (b) the validity of anything he did as chairman of such meeting;
 - (c) the validity of a poll demanded by him at such meeting; or
 - (d) the validity of the vote exercised by him at such meeting.

Please fold along this line (1)

PROXY FORM

AFFIX
STAMP

To:

EDEN INC. BERHAD [197701005144 (36216-V)]

c/o Securities Services (Holdings) Sdn. Bhd. [197701005827 (36869-T)]
Level 7, Menara Milenium, Jalan Damanlela,
Pusat Bandar Damansara, Damansara Heights,
50490 Kuala Lumpur, Wilayah Persekutuan

EDEN®

Please fold along this line (2)



EDEN[®]

EDEN INC. BERHAD
[197701005144 (36216-V)]
(Incorporated in Malaysia)

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