RGT Berhad

Registration No. 198101004909 (71024-T)

ANNUAL REPORT 2026



EMBRACING CHALLENGES CREATING OPPORTUNITIES

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EMBRACING CHALLENGES, CREATING OPPORTUNITIES

At the heart of this year's cover, the central circular motif and power symbol symbolise RGT's global perspective and readiness to embrace more opportunities. Encircled by its manufacturing facilities and sustainability elements, the design reflects the Group's unwavering commitment to responsible growth and a sustainable future.



CORPORATE INFORMATION

BOARD OF DIRECTORS

DATO' IR. LOW KENG KOK
Independent Non-Executive Chairman

DATUK LIM SEAT HOE
Executive Director/ Chief Executive Officer

LEE SOO CHING
Executive Director

NG CHOON KEAT
Executive Director

DATO' LIM YONG JIN
Independent Non-Executive Director

HENCO PEZIJ
Non-Independent Non-Executive Director

TAN PENG LAM
Independent Non-Executive Director

AUDIT COMMITTEE

Chairman : TAN PENG LAM
Members : DATO' IR. LOW KENG KOK
: DATO' LIM YONG JIN

NOMINATION COMMITTEE

Chairman : DATO' IR. LOW KENG KOK
Members : DATO' LIM YONG JIN
: TAN PENG LAM

REMUNERATION COMMITTEE

Chairman : DATO' IR. LOW KENG KOK
Members : DATO' LIM YONG JIN
: TAN PENG LAM

RISK MANAGEMENT COMMITTEE

Chairman : DATO' LIM YONG JIN
Members : LEE SOO CHING
: LAM KIM GOON
: ONG ENG KEONG
: SEHU TOONG LIN

COMPANY SECRETARY

ONG TZE-EN : MAICSA 7026537 /
SSM PC NO.: 202008003397

REGISTERED OFFICE

170-09-01,
Livingston Tower,
Jalan Argyll,
10050 George Town, Penang
Tel : 604 229 4390
Fax : 604 226 5860
Email : boardroom-kl@boardroomlimited.com

CORPORATE OFFICE

No 1032, Jalan Perindustrian
Bukit Minyak, Taman Perindustrian
Bukit Minyak, 14100 Simpang Ampat,
Pulau Pinang
Tel : 604 501 3990
Fax : 604 501 3999
Email : info@rgt.com.my

SHARE REGISTRAR

Boardroom Share Registrars Sdn Bhd
199601006647 (378993-D)
11th Floor, Menara Symphony,
No. 5, Jalan Prof. Khoo Kay Kim,
Seksyen 13,
46200 Petaling Jaya,
Selangor Darul Ehsan
Tel : 603 7890 4700
Fax : 603 7890 4670
Email : bsr.helpdesk@boardroomlimited.com

AUDITORS

Grant Thornton Malaysia PLT
201906003682 (LLP0022494-LCA)
& AF 0737
Chartered Accountants
Level 5, Menara BHL,
51 Jalan Sultan Ahmad Shah,
10050 George Town,
Penang
Tel : 604 228 7828
Fax : 604 227 9828

PRINCIPAL BANKERS

United Overseas Bank (Malaysia) Berhad
Alliance Bank Malaysia Berhad
Hong Leong Bank Berhad
Malayan Banking Berhad

STOCK EXCHANGE LISTING

Main Market of Bursa Malaysia Securities Berhad
Stock Name : RGTBHD
Stock Code : 9954

WEBSITE

www.rgtberhad.com

CORPORATE STRUCTURE
AS AT 30 JUNE 2026



100%

Rapid Growth Technology Sdn Bhd
Registration no.: 199701024797 (440295-A)



100%

RGT Industries Sdn Bhd
Registration no.: 202001012712 (1369032-M)

100%

Rapid Growth Industries Sdn Bhd
Registration no.: 200901002763 (845690-M)

100%

T-Venture Industries (M) Sdn Bhd
Registration no.: 199901023896 (498796-M)



70%

Top Degree (M) Sdn Bhd
Registration no.: 199301004619 (259356-D)

20%

We Are Perspective Pte Ltd
Registration no.: 201117770K



70%

Keenness Precision Engineering Sdn Bhd
Registration no.: 201201016148 (1001659-H)

INSIGHTS

RGT Berhad ("RGTBHD") is a public limited liability company listed on the Main Market of Bursa Malaysia Securities Berhad. RGTBHD and its subsidiaries' ("RGTBHD Group" or "the Group") business activities and operations are segmented into two core businesses namely Engineered Polymer Products ("EPP") and Factory Automation and Precision Engineering ("FAPE").

With over 30 years of extensive experience in offering integrated and customised solutions, the Group serves a diverse customer base across sectors ranging from consumer electronics, semiconductor, automotive, medical and hard disk drive industries.

The Group's focus has always been on providing the right solutions, tailored to each customer's business needs. The Group takes pride in its right combination of expertise, capabilities and facilities to meet customers' requirements and support their business goals effectively.

Driven by its progressive mindset and a commitment to sustainability, value creation and operational excellence, the Group continues to deliver long term value to its shareholders.

Engineered Polymer Products

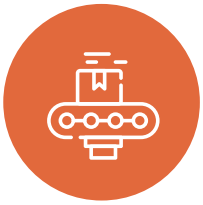
The Group has a solid reputation as reliable partner in providing one-stop solutions from design, innovation, to manufacturing of high quality products for its global customers.



Comprehensive Product Development



Plastic Injection Moulding



Assembly



Cleanroom



Product Finishing

Factory Automation and Precision Engineering

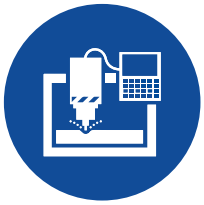
The Group offers innovative automation solutions, precision parts and components to streamline customers' manufacturing processes to boost efficiency.



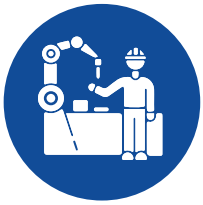
Design and Development



Automation and Software



Fabrication and Machining



In-house Assembly

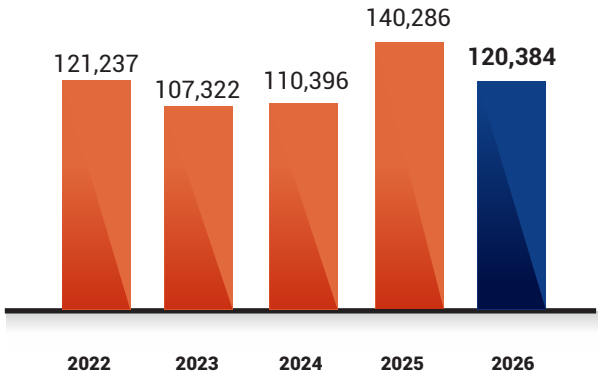


System Integration

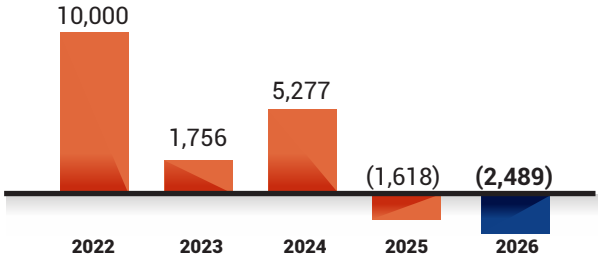
FIVE-YEAR FINANCIAL HIGHLIGHTS

FINANCIAL YEAR	2022 RM'000	2023 RM'000	2024 RM'000	2025 RM'000	2026 RM'000
Revenue	121,237	107,322	110,396	140,286	**120,384**
Profit/(Loss) Attributable to Owners	10,000	1,756	5,277	(1,618)	**(2,489)**
Total Assets	236,097	252,371	237,309	245,842	**242,121**
Equity Attributable to Owners	139,129	152,029	146,240	142,824	**140,320**

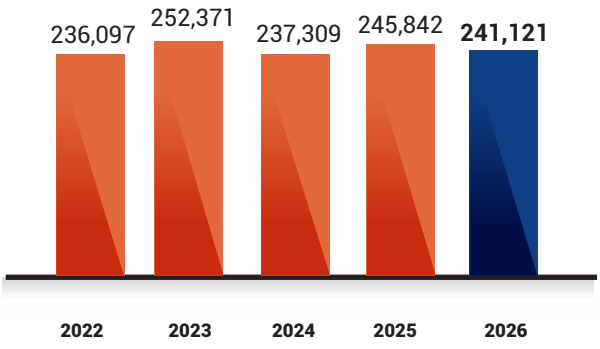
REVENUE
RM'000



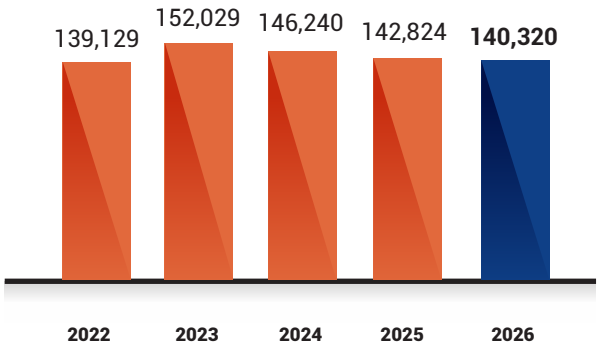
PROFIT/(LOSS) ATTRIBUTABLE TO OWNERS
RM'000



TOTAL ASSETS
RM'000



EQUITY ATTRIBUTABLE TO OWNERS
RM'000



OUR LEADERSHIP

1 **LAM KIM GOON**
Chief Financial Officer

2 **TAN PENG LAM**
Independent Non-Executive Director

3 **DATUK LIM SEAT HOE**
Executive Director / Chief Executive Officer ("CEO")

4 **NG CHOON KEAT**
Executive Director

5 **DATO' IR. LOW KENG KOK**
Independent Non-Executive Chairman



6 LEE SOO CHING
Executive Director

7 HENCO PEZIJ
Non-Independent
Non-Executive Director

8 DATO' LIM YONG JIN
Independent Non-Executive Director



BOARD OF DIRECTORS' PROFILE



DATO' IR. LOW KENG KOK

Independent Non-Executive Chairman

Nationality Malaysian
Gender Male
Age 72

Date first appointed to the Board

30 May 2018

Qualification

Dato' Ir. Low graduated from the University of Malaya with a Bachelor of Engineering (Hons) Degree in Civil Engineering. He is a Professional Engineer (M), a Chartered Engineer (U.K.) and Chartered Environmentalist (U.K.). He is a Fellow of the Institution of Engineers, Malaysia and the Institution of Highways and Transportation, U.K. He also holds an ACCA Diploma in Accounting and Finance.

Membership of Board Committee(s)

1. Nomination Committee (Chairman)
2. Remuneration Committee (Chairman)
3. Audit Committee (Member)

Occupation

Director

Working Experience

Dato' Ir. Low is a corporate member of The Institution of Water and Environmental Management, U.K. (M.C.I.W.E.M.) and the Institution of Civil Engineers, U.K. (M.I.C.E.). He has more than 40 years of experience in management of building, infrastructural and privatization projects.

He is a Director of Malaysian Institute of Road Safety Research (MIROS). He was a Director of Universiti Teknologi Malaysia ("UTM") (2011 - 2026) and an Advisor for Contractors Intelligence and Contract Variation Committee (CICVC) of Penang Development Corporation (PDC). He was also the Managing Director of Road Builder (M) Holdings Berhad from 1998 until 2007, CEO/Managing Director (2007-2012) and Chairman (2012-2021) of Fajarbaru Builder Group Berhad and Chairman of Fitters Diversified Berhad from 2012 until 2022.

BOARD OF DIRECTORS' PROFILE (CONT'D)



DATUK LIM SEAT HOE

Executive Director / Chief Executive Officer ("CEO")

Nationality	Malaysian
Gender	Male
Age	77

Date first appointed to the Board

30 May 2018

Qualification

Datuk Lim graduated from Chung Ling High School with O-Level certificate in 1966.

Membership of Board Committee(s)

-

Occupation

Director

Working Experience

Datuk Lim is the Executive Director & CEO of RGT Berhad ("RGTBHD" or "the Company") since 24 August 2018 with responsibility for overseeing the day-to-day operation functions and executive decisions in RGTBHD and its subsidiaries.

He started his career in 1967 as Sales Representative. He then went on to hold other key executive positions with increasing responsibilities before joining Mizuno Corporation HK Ltd ("Mizuno") as its president in 1992.

During his tenure with Mizuno, he had to oversee the operations of Mizuno Group of Companies in China ranging from sales & marketing, supply chain management and research & development. He was the CEO and President of Mizuno Corporation China Ltd before returning to Malaysia to join Rapid Growth Technology Sdn Bhd ("RGTSB"), a wholly owned subsidiary of RGTBHD in 2012 as CEO.

BOARD OF DIRECTORS' PROFILE (CONT'D)



LEE SOO CHING

Executive Director

Nationality	Malaysian
Gender	Female
Age	49

Date first appointed to the Board

30 May 2018

Qualification

Ms. Lee graduated from Deakin University in Australia with a Bachelor of Commerce, majoring in Marketing and Business Systems Management in 2003.

Membership of Board Committee(s)

Risk Management Committee (Member)

Occupation

Director

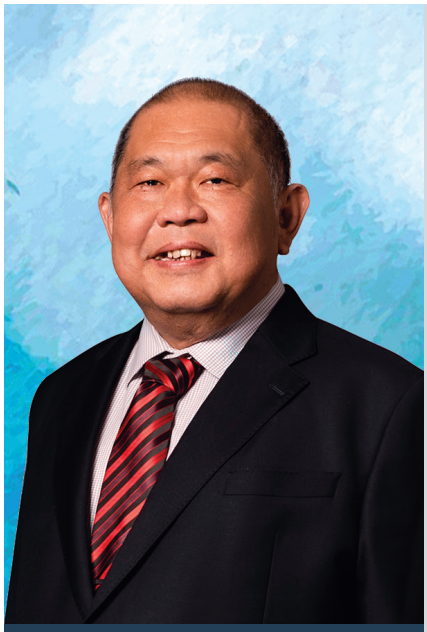
Working Experience

Upon graduation, Ms. Lee joined I.Bor (M) Sdn Bhd, a company that specialises in plastic injection moulding, as a Factory Manager.

In 2010, she joined RGTSB as a Key Account Manager and in 2012, she was promoted to Executive Director of RGTSB where she was responsible for overseeing the overall strategic business development and supply chain management of RGTSB.

In 2023, she was named as Chief Sustainability Officer where she is responsible on the Group's environmental, social and governance (ESG) programs in support of the Group's sustainability initiative.

BOARD OF DIRECTORS' PROFILE (CONT'D)



NG CHOON KEAT

Executive Director

Nationality Malaysian
Gender Male
Age 59

Date first appointed to the Board

1 August 2019

Qualification

Mr. Ng completed his studies in Mechanical Engineering from Chiba University in Japan in 1992.

Membership of Board Committee(s)

-

Occupation

Director

Working Experience

Mr. Ng started his career as an engineer in Yano Electronics (M) Sdn Bhd where he was involved in the metal stamping and assembly processes for video players and car stereos.

In 1997, he joined Promooi Plastic Industries Sdn Bhd as a Manager and his responsibilities include overseeing the overall production activities and business development of the company.

He co-founded RGTSB with his partners on 25 July 1997, and he was appointed as the Non-Executive Director of RGTSB. He assumed the position of Executive Director of RGTSB in 2004 and was promoted to Managing Director in 2010. He is responsible for overseeing the overall operations of RGTSB.

BOARD OF DIRECTORS' PROFILE (CONT'D)



DATO' LIM YONG JIN

Independent Non-Executive Director

Nationality Malaysian
Gender Male
Age 66

Date first appointed to the Board

18 January 2021

Qualification

Dato' Lim graduated with a Bachelor of Mechanical Engineering (Hons) Degree from the Universiti Teknologi Malaysia in 1983.

Membership of Board Committee(s)

1. Risk Management Committee (Chairman)
2. Audit Committee (Member)
3. Nomination Committee (Member)
4. Remuneration Committee (Member)

Occupation

Director

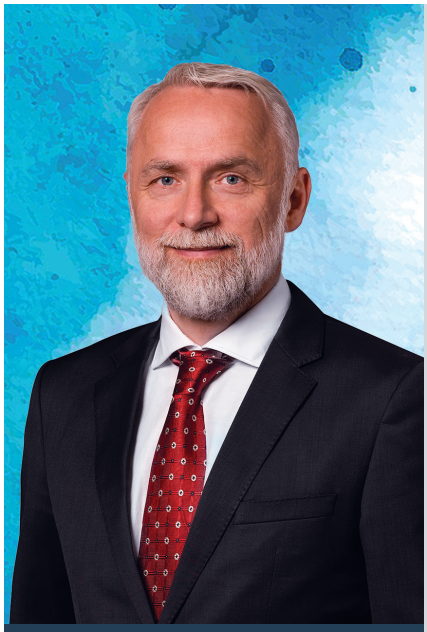
Working Experience

Dato' Lim was the Regional President for Asia-Pacific (APAC) and Executive Officer of Plexus Corporation, a US-based Electronic Manufacturing Services ("EMS") industry since 2007 before retiring in 2020. He has extensive experiences in Manufacturing, Product Design, Market Development, Customer Management and IT function in various industries such as semiconductors, hard-disk storage and medical. He is currently the Vice President of Malaysia Semiconductor Industry Association since 2021.

On 19 March 2024, he was appointed as an Independent Non-Executive Chairman of TT Vision Holdings Berhad, a company listed on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities").

He was also an Independent Non-Executive Director of Genetec Technology Berhad and ATIS Corporation Berhad from 2005 until 2007 respectively.

BOARD OF DIRECTORS' PROFILE (CONT'D)



HENCO PEZIJ

Non-Independent
Non-Executive Director

Nationality	Dutch
Gender	Male
Age	56

Date first appointed to the Board

18 November 2024

Qualification

Mr. Pezij graduated with a Master's Degree in Mechanical Engineering from University of Twente, the Netherlands, in 1995. He also holds an International Master of Business Administration (MBA) from Erasmus University Rotterdam, the Netherlands in 2008.

Membership of Board Committee(s)

-

Occupation

Director

Working Experience

Mr. Pezij started his career by setting up his own company, PEZY Group in 1995 which specialises in design and engineering services. It is currently a leading firm in the Netherlands with 3 offices across the country.

PEZY Group specialises in designing new-to-the-world products in Medical Technology and Healthcare Innovation, Consumer Electronics and Industrial Products to its European clients where some are listed on the Fortune Global 500 companies.

He is a Director and Shareholder of We Are Perspective Pte Ltd, an associate company of RGTBHD. He is also a director of PEZY Group Ventures, specialised in investing in hardware scale-ups.

BOARD OF DIRECTORS' PROFILE (CONT'D)



TAN PENG LAM

Independent Non-Executive Director

Nationality Malaysian
Gender Male
Age 67

Date first appointed to the Board

18 November 2024

Qualification

Mr. Tan graduated with a Master of Business Administration (MBA) from Massey University in New Zealand in November 1992. Mr. Tan is a Fellow member of the Association of Chartered Certified Accountants (ACCA) and a registered Chartered Accountant with the Malaysian Institute of Accountants (MIA).

Membership of Board Committee(s)

1. Audit Committee (Chairman)
2. Nomination Committee (Member)
3. Remuneration Committee (Member)

Occupation

Director

Working Experience

Mr. Tan had 39 years of working experience in Auditing, Finance, Accounting and Corporate Finance both in Malaysia and overseas. He had worked in Big 8 Accounting Firm and listed company in Malaysia. Prior to his retirement in 2019, he was the Chief Financial Officer of Texchem Resources Berhad where he served for 19 years.

He is also an Independent Non-Executive Director of Yenher Holdings Berhad ("Yenher") and Berjaya Property Berhad ("BProperty"). Both Yenher and BProperty are listed on the Main Market of Bursa Securities. He is the Chairman of the Audit and Risk Management Committee and a member of the Nomination and Remuneration Committees at Yenher. He is the Chairman of the Audit, Nomination, and Remuneration Committees at BProperty, while also being a member of the Risk Management and Sustainability Committees.

Additional information on Directors

Family relationship with any director and/or major shareholder
Save for the undermentioned, the above Directors have no family relationship with any other Directors and/or major shareholders of RGTBHD:-
(i) Lee Soo Ching is the daughter of Hor Lim Chee, a major shareholder of the Company

Convictions for offences (within the past five (5) years other than traffic offences, if any)
None of the Directors have any convictions for any offences, other than traffic offences (if any), within the past five (5) years.

Particulars of any public sanction or penalty imposed by the relevant regulatory bodies during the financial year, if any
None of the Directors have public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

Conflict of interest
The Directors have not entered into any transaction, whether directly and indirectly, which has a conflict of interest with the Company.

Securities held in the Company
The details are disclosed on page 174 and page 177 of this Annual Report.

KEY SENIOR MANAGEMENT INFORMATION



LAM KIM GOON

Nationality Malaysian
Gender Male
Age 55

Date first appointed to the Key Senior Management

1 March 2019

Qualification

Mr. Lam graduated with a Bachelor of Business (Accounting) from Deakin University, Australia in 1994. He is a member of the Malaysian Institute of Accountants (MIA) and a Certified Practising Accountant registered with CPA Australia.

Membership of Board Committee(s)

Risk Management Committee (Member)

Occupation

Chief Financial Officer

Working Experience

Mr. Lam started his career as an Audit Assistant with Arthur Andersen & Co. in 1994 and subsequently joined Ernst & Young. He left Ernst & Young as an Audit Manager in 2003.

In 2004, he joined Texchem Corporation Sdn Bhd as Group Finance Manager where he was in charge of the financial matters for Texchem Resources Berhad and was promoted to Head of Group Finance of Texchem-Pack Holdings (S) Ltd, a company listed on the Main Board of Singapore Stock Exchange.

In 2008, he left Texchem Group and joined D'nonce Technology Bhd as its Chief Financial Officer before leaving to join RGTSB in May 2018 as the Finance Director. Both D'nonce Technology Bhd and Texchem Resources Berhad are listed on the Main Market of Bursa Securities.

KEY SENIOR MANAGEMENT INFORMATION (CONT'D)

ONG ENG KEONG

Nationality Malaysian
Gender Male
Age 53

Date first appointed to the Key Senior Management

1 March 2019

Qualification

Mr. Ong graduated from Politeknik Sultan Abdul Halim Mu'adzam Shah with a Diploma in Electro-Mechanical Engineering in 1995.

Membership of Board Committee(s)

Risk Management Committee (Member)

Occupation

Business Development Director of RGTSB

Working Experience

Mr. Ong started his career as an Assistant Engineer with Nikko Electronics Sdn Bhd in 1996. He joined TC (Malaysia) Sdn Bhd in 1999 as a Mechanical Engineer and he was promoted to various positions and his last position was Senior Research and Development Manager in-charge of Asia Pacific Region before joining RGTSB.

He joined RGTSB as a Senior Engineering Manager in 2013 but left in 2014. In 2016, he returned to RGTSB as Deputy Operation Director.

He is now the Business Development Director, overseeing RGTSB's Business Development and Engineering Departments.

SEHU TOONG LIN

Nationality Malaysian
Gender Male
Age 51

Date first appointed to the Key Senior Management

1 March 2019

Qualification

Mr. Sehu graduated with a Bachelor of Business (Accounting & Economics) from Deakin University, Australia in 1999.

Membership of Board Committee(s)

Risk Management Committee (Member)

Occupation

General Manager of T-Venture Industries (M) Sdn Bhd

Working Experience

Mr. Sehu started his career in 2000 as an Account Executive with DiGi Telecommunication Sdn Bhd and subsequently joined Intel Technology Sdn Bhd ("Intel") as an Accountant.

In 2012, he left Intel as a Senior Accountant and joined Robert Bosch (M) Sdn Bhd ("Robert Bosch") as a Section Manager. In Robert Bosch, he was in-charge of project and product management where his main functions included project feasibility studies, forecast, planning and cost monitoring for the progress of the projects and products. He joined RGTSB in May 2018 as the Senior Manager of Corporate Planning Department.

KEY SENIOR MANAGEMENT INFORMATION (CONT'D)

YEW CHONG HOOI

Nationality Malaysian
Gender Male
Age 44

Date first appointed to the Key Senior Management

1 July 2020

Qualification

Mr. Yew completed his studies from Pantai Remis Yik Ching High School in 1999.

Membership of Board Committee(s)

-

Occupation

Director of RGT Industries Sdn Bhd ("RISB")

Working Experience

Mr. Yew started his career as Production Spray Assistant with Hong Wei Enterprise in 2000. He resigned and joined Unifabrication Industries Sdn Bhd ("Unifabrication") in 2002 as a Production Spray Supervisor and promoted to Production Manager. His last position was Operation Manager in Unifabrication before joining RISB in 2020. He is responsible for overseeing the overall operations of RISB.

He has more than 20 years' experience in secondary process (spray painting & printing).

ONG LIANG KHENG

Nationality Malaysian
Gender Male
Age 55

Date first appointed to the Key Senior Management

25 October 2021

Qualification

Mr. Ong graduated from VTAR Institute (formerly known as JayaDiri Institute of Technology) with a Certificate in Electronic and Electrical Engineering in 1992.

Membership of Board Committee(s)

-

Occupation

Deputy Managing Director of Top Degree (M) Sdn Bhd ("TDSB")

Working Experience

Mr. Ong started his career as a Technician with KESP Sdn Bhd in 1992. He left in 1998 before joining Intel as a General Service Support Engineer.

In 2001, he joined ZV Technology Sdn Bhd as a Sales and Service Manager. He left the company in 2003 and set up several companies to supply general automation parts and components.

He joined TDSB in 2014 as a Sales Director and he is responsible for overseeing its sales and marketing functions. He was promoted to Deputy Managing Director of TDSB on 1 August 2022.

KEY SENIOR MANAGEMENT INFORMATION (CONT'D)

OOI SWANG KIEAT

Nationality Malaysian
Gender Male
Age 48

Date first appointed to the Key Senior Management

4 January 2022

Qualification

Mr. Ooi completed his studies from Vocational School in 1995.

Membership of Board Committee(s)

-

Occupation

Managing Director of Keenness Precision Engineering Sdn. Bhd. ("KPESB")

Working Experience

Mr. Ooi started his career as Wire Cut Machinist with K-Tool Engineering Sdn Bhd in 1995 and subsequently joined Indah Tool Sdn Bhd as a Wire Cut Supervisor.

He left Indah Tool Sdn Bhd in 2012 and he co-founded KPESB with his partner. He was then appointed as Managing Director of KPSB where he oversees its overall operations.

He has more than 20 years' experience in high precision engineering industry.

Additional information on the Key Senior Management

None of the Key Senior Management has:-
- any family relationship with any Director and/or major shareholders of the Company.
- any convictions for any offences, other than traffic offences (if any), within the past five (5) years.
- any public sanction or penalty imposed by the relevant regulatory bodies during the financial year.
- any conflict interest with the Company.
- any directorship in other public company and/or listed issuer.

CHAIRMAN'S STATEMENT



"On behalf of the Board of Directors ("the Board"), I am pleased to present the Annual Report and Audited Financial Statements of RGT Berhad ("RGTBHD" or "the Company") and its subsidiaries ("RGTBHD Group" or "the Group") for the financial year ended 30 June 2026 ("FYE 2026").

CHAIRMAN'S STATEMENT (CONT'D)

PERFORMANCE AND OPERATIONAL REVIEW

The Group recorded revenue of RM120.4 million in FYE 2026, representing a 14% decrease from RM140.3 million in FYE 2025. The decline was mainly attributable to softer demand across both the Engineered Polymer Product ("EPP") and Factory Automation and Precision Engineering ("FAPE") segments, coupled with the impact of foreign exchange movements during the year. The EPP segment remained the Group's primary revenue contributor, accounting for approximately 73% of the Group's total revenue.

Despite the lower revenue, the Group maintained a relatively stable gross profit margin of approximately 18%, supported by continued cost management and operational efficiency. The Group recorded a loss attributable to owners of the Company of RM2.5 million for FYE 2026, compared to a loss of RM1.6 million in FYE 2025.

As at FYE 2026, the Group's total equity stood at RM147.2 million, while total borrowings decreased to RM63.9 million from RM70.3 million in FYE 2025 following the repayment of term loans. Net gearing remained manageable at 0.43 times, while the Group continues to maintain a healthy net cash position and positive operating cash flow, providing a stable financial foundation to support its ongoing operations and future growth initiatives.

CORPORATE DEVELOPMENT

On 13 February 2025, the Company announced a proposal to undertake a special issue of up to 59,110,000 new ordinary shares in RGTBHD to Bumiputera investors to be identified and/or approved by the Ministry of Investment, Trade and Industry Malaysia ("Special Issue"). The issue price was subsequently fixed at RM0.258 per ordinary share and a total of 319,500 new ordinary shares were issued and listed on the Main Market of Bursa Malaysia Securities Berhad on 17 September 2025

The Special Issue arose from the Bumiputera equity requirements imposed by Securities Commission Malaysia in connection with the corporate exercises undertaken by the Company, which were announced on 18 September 2020. As the Company was a profit-making entity at the relevant time, it was required to comply with the Bumiputera equity requirements.

PROSPECTS

The operating environment is expected to remain challenging, with uncertainties in the broader economic landscape continuing to influence market conditions and customer demand. Against this backdrop, the recent stabilisation of the US Dollar against the Malaysian Ringgit provides a more supportive environment for the Group, following the currency-related pressures experienced during FYE 2026. The Group is encouraged by the improving demand environment and the business opportunities emerging across its customer base.

The Group will continue to build on its established market presence and long-standing customer relationships, while pursuing opportunities that are aligned with its capabilities and growth objectives. Management remains focused on maintaining cost discipline, optimising the use of existing resources and investing prudently in areas that can strengthen the Group's operational capabilities and competitiveness. These efforts will be supported by the Group's continued focus on enhancing its EPP and FAPE businesses and responding effectively to evolving customer requirements.

CHAIRMAN'S STATEMENT (CONT'D)

Looking ahead, the Group is positive about its prospects for FYE 2027. With signs of improving demand and a growing base of business opportunities, the Group is positioned to capture opportunities as market conditions improve. The Group will remain focused on building sustainable growth, strengthening its business fundamentals and creating long-term value for shareholders.

SUSTAINABILITY

The Board remains committed to building a sustainable business that delivers long-term value to shareholders and stakeholders, including employees, business partners, society, and the environment. To support the sustainability of our operations and strengthen public trust, the Board and the management team actively embeds sound principles of sustainable governance across the Group's work culture and business practices.

DIVIDENDS

The Board has not proposed any dividend for the financial year under review in view of the need to preserve cash for operational resilience and future strategic initiatives. This decision reflects a prudent approach to capital management amid ongoing market uncertainties.

ACKNOWLEDGEMENT

I would like to take this opportunity to extend my sincere thanks to all my fellow Board members for their invaluable contributions.

I would like to express my gratitude to our CEO, Datuk Lim Seat Hoe and Executive Directors, for their commitment in leading and motivating the Group.

The Board wishes to thank shareholders, valued customers, business partners, financiers, and relevant regulatory authorities for their continued support, and our employees whose dedication remains the foundation of our business.

DATO' IR. LOW KENG KOK
CHAIRMAN
28 SEPTEMBER 2026

MANAGEMENT DISCUSSION & ANALYSIS

FINANCIAL PERFORMANCE

RGT Berhad ("RGTBHD" or "the Company") and its subsidiaries ("RGTBHD Group" or "the Group") recorded consolidated revenue of RM120.4 million for the financial year ended 30 June 2026 ("FYE 2026"), representing a 14% decrease from RM140.3 million in previous financial year ("FYE 2025"). The decline was mainly attributable to softer demand across both the Engineered Polymer Product ("EPP") and Factory Automation Precision Engineering ("FAPE") segments, together with the adverse impact of foreign exchange movements during the financial year. Despite the challenging operating environment, the Group continued to strengthen its customer relationships, pursue new business opportunities and manage its resources prudently.

Financial Result	FYE 2026 RM' million	FYE 2025 RM' million	Variance RM' million	Variance %
Revenue	120.4	140.3	(19.9)	(14%)
Gross Profit	21.3	24.7	(3.4)	(14%)
Loss Before Tax	(4.5)	(2.4)	(2.1)	(88%)
Loss After Tax	(3.5)	(2.4)	(1.1)	(46%)
Loss Attributable to Owners	(2.5)	(1.6)	(0.9)	(56%)

The Group's business activities are underpinned by 2 key segments: EPP segment and FAPE segment.

The EPP segment remained the Group's main revenue contributor, generating RM88.1 million (FYE 2025: RM104.8 million), and accounting for 73% of the Group's total revenue (FYE 2025: 75%). The lower revenue was mainly attributable to softer customer demand during the year. Meanwhile, the FAPE segment recorded revenue of RM32.3 million (FYE 2025: RM35.5 million), reflecting lower demand and slower project activities in the FAPE markets. Despite the softer performance across both segments, the Group continued to maintain close engagement with its customers and pursue new business opportunities across diversified markets and product lines to strengthen its order pipeline and support future growth.

Gross profit decreased to RM21.3 million from RM24.7 million in FYE 2025, broadly in line with the lower revenue recorded during the year. The Group maintained a relatively stable gross profit margin of approximately 18%, supported by continued cost management and operational efficiency.

Foreign exchange movements also affected the Group's financial performance during the year. Given the Group's exposure to US Dollar-denominated sales, particularly within the EPP segment, the appreciation of the Ringgit Malaysia against the US Dollar reduced the Ringgit equivalent of the Group's US Dollar-denominated revenue. The Group continues to monitor currency movements and adopt appropriate pricing and cost management measures to manage the impact of fluctuations.

Administrative and general expenses decreased to RM24.5 million from RM25.6 million, reflecting the Group's continued efforts to control operating expenditure and improve cost efficiency. The decrease in administrative and general expenses helped to partially cushion the impact of the lower gross profit on the Group's overall financial performance.

As a result, the Group recorded a loss attributable to owners of the Company at RM2.5 million (FYE 2025: RM1.6 million), translating to a basic loss per share of 0.73 sen (FYE 2025: 0.47 sen).

MANAGEMENT DISCUSSION & ANALYSIS (CONT'D)

At all times, the Group has consistently maintained a healthy net cash position and a positive yearly operational cash flow, which underpin our ability to undertake strategic growth operations. Total borrowings declined to RM63.9 million from RM70.3 million in FYE 2025 due to repayment of term loans. With a healthy net gearing ratio of 0.43 times against total equity of RM147.2 million, the Group's financial position remains stable.

Capital Expenditure

During FYE 2026, the Group continued its targeted investment in capital expenditure to support business expansion and sustainability initiatives. The Group continued with the installation and development of its 501 kWp Solar Photovoltaic ("PV") system, with an additional investment of approximately RM0.9 million incurred during the financial year. This forms part of the Group's ongoing sustainability efforts to improve energy efficiency, reduce reliance on conventional energy sources and manage its long-term energy costs.

In addition, the Group invested approximately RM2.2 million in cleanroom facilities and equipment. The expansion was undertaken to support mass production for newly secured projects, providing the necessary production capacities and controlled manufacturing environment to meet the project's requirements. This investment is to enhance the Group's production capabilities and enable it to fulfil the anticipated increase in production volume.

Overall, the Group continues to adopt a targeted approach to capital expenditure, with investments focused on supporting secured business opportunities, expanding production capabilities and advancing its sustainability initiatives. These investments are expected to strengthen the Group's operational capabilities and position the Group to support future growth.

BUSINESS OVERVIEW

On the operational side, the business segments have been restructured into EPP and FAPE to more accurately reflect the Group's core activities and operations.

Engineered Polymer Products ("EPP")

The Group has expanded its role as an Original Design Manufacturer for EPP, complementing to its existing manufacturing products based on customer designs and specifications. The expansion of its in-house research and development (R&D) division, the Group now leverages its technical expertise and industrial knowledge to provide value-added produce design services. This expansion opens new opportunities not only in the Hygiene Care and Air-Care segment but also in the Automotive, Medical and Consumer Products sectors. The R&D team has successfully collaborated with customers throughout the entire process, from ideation and product design to development and commercialisation.

Factory Automation and Precision Engineering ("FAPE")

The FAPE segment provides Integrated Automation Solutions, offering complete machine equipment assembly with software integration. This is supported by the Group's strong in-house capabilities in designing and fabricating high precision machining parts and components. Significant capital investments in recent years have enhanced the Group's ability to deliver a comprehensive suite of services, which includes precision manufacturing as well as the design, build, and commissioning of customised automated systems. These "Build to Requirements" solutions are tailored to meet stringent specifications and delivery timelines of industries such as Hard Disc Drives, Semiconductors, Automotive and Medical.

Looking ahead, the Group remains optimistic about the sustained demand for its products across all segments.

MANAGEMENT DISCUSSION & ANALYSIS (CONT'D)

STRATEGIC DIRECTION

"To be a global trusted partner for a better tomorrow."

The Group remains guided by this Vision Statement, which reflects its continued aspirations to strengthen its position as a trusted partner and create a positive impact in the global marketplace.

As a trusted partner, the Group continues to leverage its capabilities in designing, innovating, and manufacturing a diverse range of high-quality products that meet the stringent standards and evolving requirements of customers across various industries.

The Group remains committed to delivering sustainable and innovative solutions that respond to customers' evolving needs while creating long-term value for stakeholders. These efforts are complemented by the Group's commitment to contributing positively to society and the environment, reinforcing its role as a responsible corporate citizen and advancing its vision of a better tomorrow.

RISK MANAGEMENT

Foreign Exchange Risk

The Group is exposed to forex risk primarily arising from transactions denominated in the US Dollars, which is the main currency used for the export and import of goods. As the Group operates predominantly as an export-oriented entity, fluctuations in the US Dollar against Ringgit Malaysia will have significant impact on its financial performance. To mitigate this risk, the Group utilises forward exchange contracts to hedge its foreign currency exposure. These hedging activities are monitored closely to ensure that the net exposure remains within an acceptable level.

Competition Risk

The Group operates in a competitive global landscape, facing challenges from both established players and emerging entrants across its business segments. Customer demands may fluctuate periodically and this can affect the Group's ability to maintain optimal production levels and achieve cost efficiencies during certain periods. To mitigate this risk, the management adopts prudent financial policies and continuously reviews business activities and operations to improve efficiency.

DIVIDEND

No dividend was declared for the financial year under review, demonstrating the Group's prudent approach to capital management amid a volatile operating environment. The Group remains focused on reinvesting in strategic initiatives that support long-term growth and shareholder value creation.

MANAGEMENT DISCUSSION & ANALYSIS (CONT'D)

FUTURE OUTLOOK AND PROSPECTS

The global operating environment is expected to remain challenging, with uncertainties in the broader economic environment continuing to influence business conditions and customer demand. Nevertheless, the recent stabilisation of the US Dollar against the Malaysian Ringgit is expected to provide a more favourable operating environment for the Group and reduce the margin compression experienced in the earlier part of the financial year. The Group will continue to monitor foreign exchange movements closely and implement appropriate pricing and cost management measures to mitigate potential currency-related risks.

Looking ahead, the Group expects business conditions to improve gradually, supported by encouraging demand, secured projects and a positive pipeline of opportunities from both existing and potential new customers. The Group will continue to strengthen customer relationships and converting identified opportunities into sustainable revenue growth, while maintaining disciplined cost management, prudent capital expenditure and efficient resource allocation.

The EPP segment is expected to benefit from improving demand from existing customers and new project opportunities in the coming financial year. The Group's existing production capacity remains adequate to accommodate anticipated increases in demand, providing flexibility to support additional orders as market conditions improve.

The FAPE segment is expected to operate in an environment that remains subject to market uncertainties and fluctuations in capital investment, particularly within the automation and precision engineering industries. Nevertheless, the Group has secured new projects and continues to receive enquiries from existing and prospective customers, providing a constructive pipeline for this segment.

The Group will also continue to leverage its operational capabilities, existing capacity and strategic investments to support future business opportunities. At the same time, management remains committed to maintaining financial discipline, improving operational efficiency and managing foreign exchange and other business risks prudently.

While uncertainties in the global operating environment remain, the Group believes that its established customer base, ongoing business development efforts and operational capabilities provide a sound platform to navigate the evolving market conditions. The Group will continue to pursue sustainable and profitable growth opportunities while remaining disciplined in its approach to costs, capital allocation and risk management.

CONCLUSION

Management hopes that this Annual Report will help investors in making informed investment decisions and provide shareholders with a clearer understanding of the Group's business operations and financial performance.

This Management Discussion & Analysis is issued in accordance with a resolution of the Directors dated 28 September 2026.

SUSTAINABILITY STATEMENT



RGT Berhad ("RGTBHD" or "the Company") and its subsidiaries ("the Group") present the Sustainability Statement ("this Statement") to disclose the governance structure established to manage the Group's Environmental, Social and Governance programmes ("ESG") during the financial year ended 30 June 2026 ("FYE 2026"). The Board of Directors ("Board") is committed to building a sustainable business that delivers value to all shareholders and stakeholders, including employees, business partners, society, and the environment. To ensure the long-term sustainability of the businesses and the creation of greater public trust in the Company, the Board consistently integrates sound principles of sustainable governance into the work environment and business processes across the Group.

SUSTAINABILITY STATEMENT (CONT'D)

During FYE 2026, the Group continued to strengthen its sustainability initiatives by expanding Scope 3 greenhouse gas ("GHG") emissions reporting across four (4) subsidiaries, improving waste management performance, maintaining strong workplace safety and product quality standards, investing in employee development, and upholding sound corporate governance. These initiatives demonstrate the Group's commitment to balancing economic growth with environmental stewardship and social responsibility.

The Group remains committed to transparent in sustainability performance, which is based upon the following principles:

1. To observe and comply with all relevant legislation, regulations and code of practice,
2. To consider sustainability issues and integrate these considerations into business decisions,
3. To promote and ensure all employees are aware of, and are committed to implementing and measuring sustainability activities as part of the Group's strategy, taking into consideration of Economic Performance, Environment and Social factors, and
4. To strive for good governance.

REPORTING FRAMEWORK AND STANDARDS

This Statement has been prepared in accordance with the requirements of the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities") and is guided by Bursa Malaysia's Sustainability Reporting Guide (3rd Edition) & Toolkits, with reference to the Global Reporting Initiative ("GRI") Standards and the Task Force on Climate-related Financial Disclosures ("TCFD") and in transitioning to the International Financial Reporting Standards ("IFRS") Sustainability Disclosure Standards issued by the International Sustainability Standards Board ("ISSB"), where applicable. The Statement also aligned with the United Nations Sustainable Development Goals ("UN SDGs") that are relevant to the Group's business activities.

The Group consider the principles of stakeholders' inclusiveness, sustainability context, materiality and completeness in preparation of this report.

1. **Stakeholders' inclusiveness**
   The Group aims to demonstrate its commitment to engaging with stakeholders, beyond shareholders to better understand their expectations and business needs. The objective is to create value for all stakeholders through continuous engagements and addressing relevant stakeholder concerns.

2. **Sustainability context**
   The Group has presented in this Statement its performance in the wider context of sustainability whereby the Group describes business activities and initiatives in the context of sustainability risks, opportunities, and strategy.

3. **Materiality**
   This Statement shall reflect the Group's significant ESG impact as determined by stakeholders and presented in the materiality matrix.

4. **Completeness**
   All information presented in this Statement is within the operating boundaries of the Group that sufficiently reflects the Group's ESG impact. This allows readers to assess the Group's sustainability performance during the reporting period.

SUSTAINABILITY STATEMENT (CONT'D)

REPORTING PERIOD AND BOUNDARY

The information presented in this Statement covers the reporting period from 1 July 2025 to 30 June 2026. The scope and boundary of this Statement encompass the Group's business operations in Malaysia. The Group continued to enhance the coverage of its GHG inventory in FYE 2026, with the reporting boundary expanded to Keenness Precision Engineering Sdn. Bhd. ("KPESB"), bringing the total number of subsidiaries covered from three (3) to four (4).

Companies	FYE 2025	FYE 2026
• Rapid Growth Technology Sdn Bhd ("RGTSB")	√	√
• RGT Industries Sdn Bhd ("RISB")	√	√
• Top Degree (M) Sdn Bhd ("TDSB")	√	√
• KPESB	–	√

This expansion reflects the Group's commitment to more comprehensive and transparent climate-related reporting. Although the broader organisational boundary has resulted in a higher reported emissions footprint, it provides a more accurate representation of the Group's environmental impact and strengthens the credibility of its decarbonisation journey. Accordingly, emissions intensity metrics have been presented to facilitate meaningful comparisons with previous reporting periods despite the expanded reporting boundary.



For Scope 3 emissions, the Group expanded the reporting boundary in FYE 2026 to cover Business Travel and Employee Commuting across all four subsidiaries, compared to RGTSB only in FYE 2025.

For any queries, please contact our Chief Sustainability Officer, Miss Lee Soo Ching at info@rgt.com.my or 604-5013990.

ASSURANCE

The Group is committed to strengthening its ESG data management and reporting practices to ensure the completeness, accuracy, and reliability of all disclosed information. To uphold the highest standards of accountability, the Board provides oversight and governance over the Group's ESG disclosures.

In addition, independent assurance has been undertaken by JWC Consulting Sdn Bhd ("JWC"), an independent professional consulting firm to validate the integrity of the reported data. This dual-layer assurance process reinforces stakeholder confidence and reflects the Group's commitment to transparent and credible sustainability reporting.

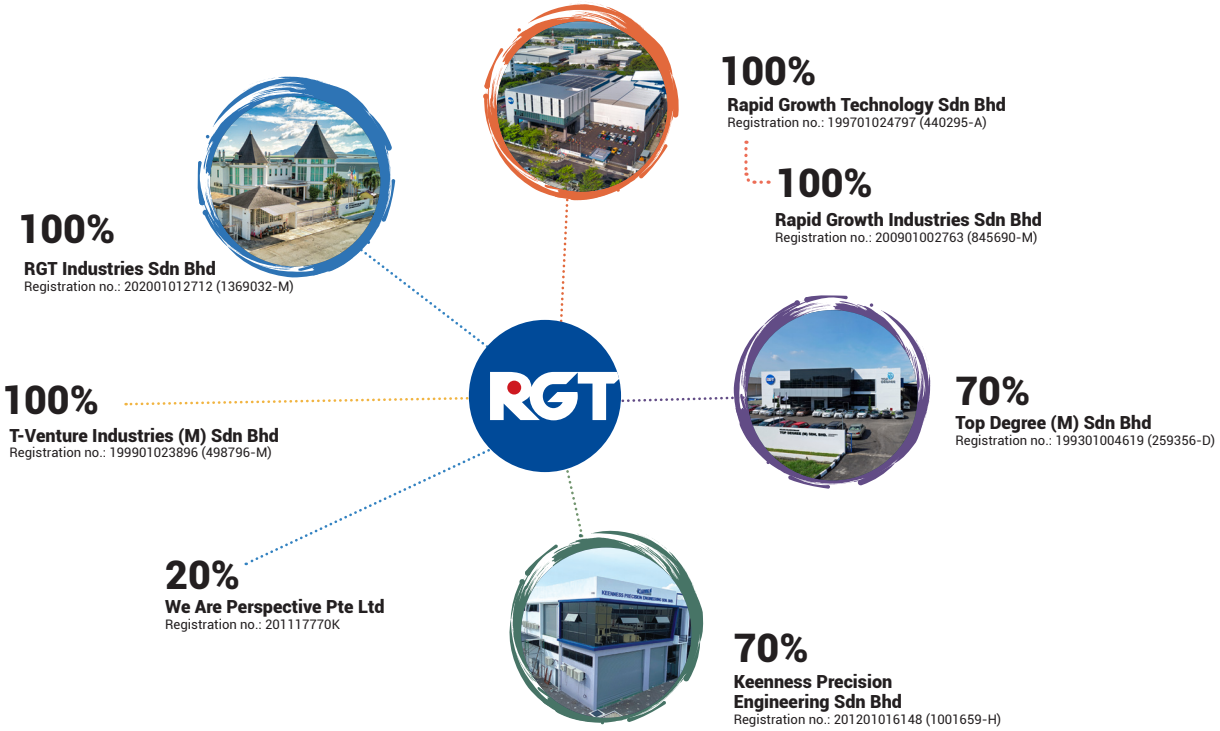
Please refer to the Independent Limited Assurance Statement (as contained within) for further information.

SUSTAINABILITY STATEMENT (CONT'D)

ABOUT THE GROUP

The Group's business activities and operations are segmented into two core businesses namely, Engineered Polymer Products ("EPP") and Factory Automation and Precision Engineering ("FAPE"). Drawing on more than 30 years of experience in offering integrated and customised solutions, the Group serves customers across sectors ranging from consumer electronics, semiconductor, automotive, medical and hard disk drive industries.

The corporate structure as tabulated below.



Companies	Locations	Principal Activities
RGTSB	Penang, Malaysia	Manufacture and sale of air freshener dispensers, hygiene care products and plastic parts.
RISB	Penang, Malaysia	Design, manufacture and sale of moulded plastic products to various industries together with secondary processes.
TDSB	Penang, Malaysia	Design, manufacture and sale of machinery, high precision parts and related accessories.
KPESB	Penang, Malaysia	Precision machining and tooling for moulds and machine part.
T-Venture Industries Sdn Bhd	Selangor, Malaysia	Manufacture of moulded plastic products.
We Are Perspective Pte Ltd	Singapore	Providing industrial design activities and research and experimental development on engineering.

SUSTAINABILITY STATEMENT (CONT'D)

CORPORATE VALUES

Responsible Organisation
- The Group practises good governance while safeguarding the interests of stakeholders, employees, and environment.

Aim to Exceed Expectations
- We strive to excel and to consistently exceed our customers' expectations.

Partnership with Customers and Suppliers
- The Group works synergistically with suppliers to source for high quality materials sustainably.

Innovative
- The Group continuously develop innovative ideas and transforms them into solutions.

Dynamic and dedicated
- The Group maintains a dynamic and dedicated team, ever ready to meet the challenges of the business environment.

LEADERSHIP TEAM

The leadership of the Group is headed by Dato' Ir. Low Keng Kok, supported by an experienced team of Executive Directors and Non-Executive Directors. Together, they provide strategic direction and oversight to drive the Group's commitment to sustainability, governance, and growth.

DATO' IR. LOW KENG KOK *Independent Non-Executive Chairman*		
DATUK LIM SEAT HOE *Executive Director / Chief Executive Officer*	**LEE SOO CHING** *Executive Director*	**NG CHOON KEAT** *Executive Director*
DATO' LIM YONG JIN *Independent Non-Executive Director*	**HENCO PEZIJ** *Non-Independent Non-Executive Director*	**TAN PENG LAM** *Independent Non-Executive Director*

SUSTAINABILITY APPROACH

Sustainability is guided by the Sustainability Framework which supports the Group's Vision and Mission. The efforts taken are guided by the sustainability material matters identified through the materiality assessments that were carried out. The Sustainability Framework sets out the Group's approach to sustainability, defines how sustainability is carried out in line with the sustainability strategies, reporting performance and stakeholder engagement.

SUSTAINABILITY STATEMENT (CONT'D)

SUSTAINABILITY GOVERNANCE

The sustainability strategy is driven by the Board and is executed by operations through various working groups. The Enterprise Risk Management Framework ("ERM") serves as a core document for the Group to incorporate the ever-changing sustainability landscape. The ERM is implemented through the Risk Management Committee ("RMC") to provide guidance for the operationalisation of sustainability and risk-related initiatives throughout the Group.

> *"There is an expectation and understanding throughout the Group that all members of the management team embody the spirit of sustainability."*

Governance Structure	Duties and Responsibilities
BOARD OF DIRECTORS	• Responsible for sustainability strategies. • Ensure goals are met through sustainable manner integrated into business operations.
SUSTAINABILITY WORKING COMMITTEE	• Chaired by Executive Director, Ms Lee Soo Ching supported by Sustainability Working Committee and HODs. • Setting and oversees the implementation of sustainability strategies. • Evaluates overall sustainability related risks and opportunities. • Responsible to ensure proper implementation of sustainability initiative are being carried out throughout the Group.
HEAD OF DEPARTMENTS	• Various functions within the Group such as Human Resources ("HR"), Finance, Business Development, Supply Chain, Warehouse, Quality Control and Productions. • Monitoring of sustainability initiatives. • Reporting on the performance of processes and controls associated with managing the sustainability matters.

MEMBERSHIP OF ASSOCIATIONS

SEDEX Members Ethical Trade Audit (SMETA)

SMETA is an ethical audit methodology encompassing multiple aspects of responsible business practices. The SMETA Best Practices Guidance describes the key steps of planning, executing and documenting a SMETA Audit against the SMETA 4-pillar namely:

1) Labour Standards
2) Health and Safety
3) Environmental Assessment
4) Business Ethics

The essence of the SMETA 4-pillar is based on the conventions of the International Labour Organisation. A component of SMETA 4-pillar audit includes a Corrective Action Plan report where the Group can objectively determine the areas of improvement required for business operations. This ensures that we examine the key areas of non-compliance raised during the audit and undergo the necessary corrective measures to ensure that we meet international standards on ethical practices.

Being a SEDEX member ensures that we receive independent verification of our ethical compliance. Through this, we are able to achieve visibility of our supply chain, while also improving on supplier relations.

SUSTAINABILITY STATEMENT (CONT'D)

National Sanitation Foundation ("NSF") International Certification

As a preferred ODM and OEM, it is utmost importance that our products are safe for public usage. We believe in the importance of ensuring that all our food equipment products meet NSF international Certification. Our products undergo the stringent requirements of an independent, third-party certification company that tests, inspects, validates and verifies the safety of our products. By obtaining the NSF certification we ensured that:

- Our products are only produced with Food and Drug Administration (FDA) approved raw materials.
- Our products have passed numerous NSF tests for material safety, design, and product performance.

SCAN Security Audit - Customs-Trade Partnership against Terrorism (C-TPAT)

C-TPAT is a voluntary supply chain security program led by the United States Customs and Border Protection (CBP) focused on improving the security of private companies' supply chains with the objectives of minimising the customs examinations associated with terrorism.

The Group undergoes regular audits to meet the requirement of C-TPAT whereby the following components are frequently tested and examined:

1) Outside barrier and physical security
2) Factory and internal security
3) Factory employee security
4) Shipping dock security
5) Key and seal controls
6) Security procedures
7) Containers and merchandise movement
8) Computer system security and controls
9) Management commitment
10) Cybersecurity and protection from social threats
11) Preventing money laundering and terrorism financing
12) Protection related to agriculture.

STAKEHOLDER ENGAGEMENT

The Group's stakeholders refer to groups or individual whose business activities impact the Group and/or who are impacted by our business operations. The Group interacts with various stakeholders via certain communication channels, as part of our business operations. Stakeholder engagement is an important practice to help the Group to better understand challenges and concerns faced by the various groups. It will also help the Group to obtain business insights to improve overall business outcomes and strengthen our working relationships.

SUSTAINABILITY STATEMENT (CONT'D)

Stakeholder engagement, as a business function and focus area falls under the purview of various departments and subsidiaries within the Group, depending on the nature of the engagement and its purpose. The table below provides an overview of the various engagements with stakeholders and frequency of such engagements.

Stakeholders and focus areas	Engagement Methods	Frequency
Customers: • Product quality and safety • Supply-chain practices • Procurement practices	Feedback survey Customer audits Live interactions Regular meetings Customer site visits	On going On going On going On going On going
Employees: • Employment practices • Training and education • Occupational Health and Safety • Diversity and Equal Opportunity	Health and safety briefing In-house trainings Corporate/staff memos Performance evaluations Regular meetings Anti-bribery and corruption briefings	On going On going On going Annually On going On going
Management: • Sustainability governance • Ethics and Integrity • Anti-corruption and whistleblowing • Legal compliance	Monthly operation reviews Semi-annual operation review Preparation of budget Regular meetings Anti-bribery and corruption briefings	Monthly Semi-annually Annually On going On going
Suppliers: • Procurement practices • Supply-chain practices	Evaluation of suppliers Live interactions Supplier audit Anti-bribery and corruption briefings	On going On going On going On going
Investors: • Sustainability governance and strategy	Quarterly Bursa announcements Annual general meeting Press releases Corporate website	Quarterly Annually On going On going
Government and regulators: • Compliance • Product certification	Inspections and audits Participation of government or regulator organised events	On going On going
Community: • Community development	Donations Sponsorships	On going On going

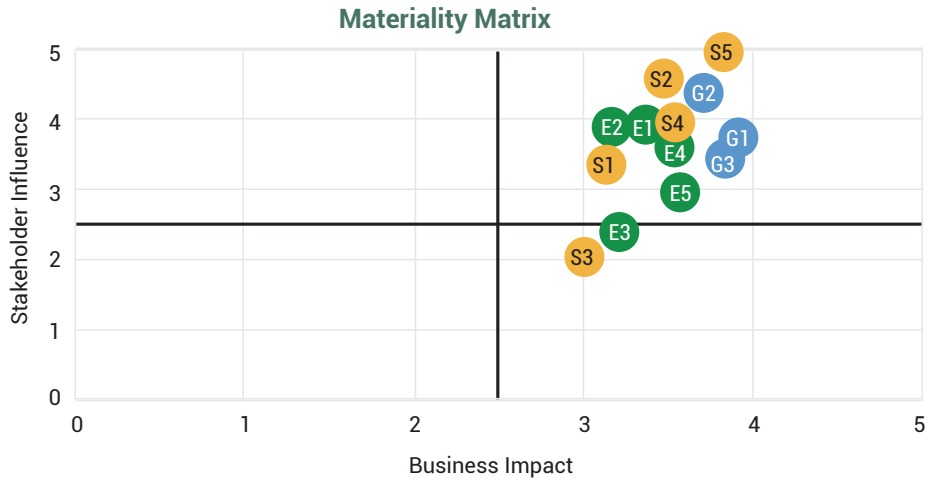
MATERIALITY ASSESSMENT

The Group has conducted a comprehensive materiality assessment by engaging with a diverse range of stakeholders, including management, employees, customers, suppliers, and community partners. Through these engagements, a range of ESG material sustainability issues were identified and assessed.

To prioritise these issues, the Group employed a weighted ranking method, which was also used to build the Sustainability Materiality Matrix. This matrix helps to ensure that the most significant ESG matters are given due attention in the Group's decision-making processes.

The Group recognises the importance of maintaining regular communication with both internal and external stakeholders to understand their concerns, expectations, and priorities. These ongoing engagements provide valuable insights that inform the Group's business practices, highlight areas for improvement, and enhance future decision-making. By aligning the Group's sustainability strategy with the feedback gathered, the Group strives to deliver long-term value to all stakeholders while addressing material ESG issues effectively remain transparent, responsive, and aligned with the needs and expectations of all parties involved.

SUSTAINABILITY STATEMENT (CONT'D)



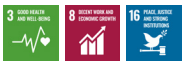
- E1 Energy & GHG Emission
- E2 Waste Management
- E3 Water Management
- E4 Environmental Compliance
- E5 Supply Chain Management
- S1 Local Community Engagement
- S2 Employee Welfare Engagement
- S3 Diversity & Equal Opportunity
- S4 Human Rights Violation
- S5 Occupational Safety & Health
- G1 Anti-Bribery & Anti-Corruption
- G2 Product Quality and Safety
- G3 Cybersecurity & Data Protection

The material topics were identified based on the value and impact to the Group, as well as our stakeholders and group them in the following manners.

Environment	Social	Governance
· Climate Change and Energy Management · Waste Management · Water Management and Effluents · Environmental Compliance · Supply Chain Management and Procurement Practices	· Local Community Engagement · Employee Welfare and Engagement · Diversity and Equal Opportunity · Human Rights · Occupational Health and Safety	· Anti-Bribery & Corruption · Product Quality and Safety · Cybersecurity and Data Protection

SUSTAINABILITY STATEMENT (CONT'D)

SUSTAINABILITY MATERIALITY MATRIX

Sustainability Materiality Matrix	GRI Standards Specific Topics	UN SDGs
Environment		
Climate Change and Energy Management	GRI 3: Material Topics 2021 GRI 302: Energy 2016 GRI 305: Emissions 2016	
Waste Management	GRI 3: Material Topics 2021 GRI 306: Waste 2020 GRI 205: Waste directed to landfill	
Water Management and Effluent	GRI 3: Material Topics 2021 GRI 303: Water and Effluents 2018	
Environmental Compliance	GRI 3: Material Topics 2021 GRI 307: Environmental compliance GRI 308: Supplier environmental assessment 2016	
Supply Chain Management and Procurement Practices	GRI 204: Procurement practices 2016 GRI 308: Supplier environmental assessment GRI 414: Supplier social assessment 2016	
Social		
Local Communities Engagement	GRI 3: Material Topics 2021 GRI 203: Indirect Economic Impacts 2020 GRI 413: Local Communities 2020	
Employee Welfare and Engagement	GRI 3: Material Topics 2021 GRI 401: Employment 2016 GRI 403: Occupational Health and Safety 2018 GRI 404: Training and Education 2016	
Diversity and Equal Opportunity	GRI 3: Material Topics 2021 GRI 405: Diversity and Equal Opportunity 2016 GRI 406: Non-discrimination 2016	
Human Rights	GRI 3: Material Topics 2021 GRI 406: Non-Discrimination 2016 GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 408: Child Labour 2016 GRI 409: Forced or Compulsory Labour 2016 GRI 412: Human Rights Assessment 2016	
Occupational Health and Safety	GRI 3: Material Topics 2021 GRI 403: Occupational Health and Safety 2018	
Cybersecurity and Data Protection	GRI 416: Customer health & safety 2016 GRI 418: Customer Privacy 2016	
Governance		
Anti-Bribery and Corruption	GRI 3: Material Topics 2021 GRI 205: Anti-Corruption 2016	
Product Quality and Safety	GRI 416: Customer Health and Safety 2016	

SUSTAINABILITY STATEMENT (CONT'D)

ESG RISK ASSESSMENT

Risk Summary		
Risk Area	**Key Risks Identified**	**Mitigation Measures**
Climate Target	Increased energy used due to reporting boundary expansion	Monitor energy intensity relative to revenue to ensure it remains below the defined threshold of 0.04 kWh/RM million. Support the strategic roadmap to reduce the Group's carbon footprint in line with its 45% GHG emissions reduction target by 2030 as part of the Net Zero roadmap.
Environmental	GHG emissions, climate transition risk, pollution, water discharge and waste generation	Energy efficiency initiatives, renewable energy adoption, wastewater treatment, waste minimisation, TCFD-aligned strategy
Social	Occupational health and safety ("OHS"), labour rights, workplace discrimination and harassment	OHS controls, employee training, zero-tolerance policy, grievance mechanism and culture
Governance	Bribery and corruption, regulatory, non-compliance, ethical lapses	Anti-bribery policy, employee training, third-party due diligence, whistleblowing channel

ESG risks are integrated into the Group's ERM Framework and are monitored on a regular basis to ensure alignment with stakeholder expectations and regulatory developments.

The Group undertakes structured ESG risk assessments to identify, evaluate, and manage potential ESG risks that may impact its business operations, stakeholder relationships, and long-term value creation. These assessments are integrated into the Group's ERM process and guided by the TCFD recommendations, as well as GRI and IFRS S1/S2 standards.

This proactive approach supports regulatory compliance, cost efficiency, and reputational resilience, while also enables the Group to leverage emerging sustainability opportunities.

Environmental Risks

Key environmental risks identified include GHG emissions, air and water pollution, waste generation, and broader climate-related risks. The Group mitigates there through energy-efficient technologies, adoption of renewable energy, water recycling, and responsible waste management. Climate-related physical and transition risks are being manged in line with TCFD principles, supporting business continuity and carbon reduction.

The Group monitors energy performance through energy intensity reporting (energy consumption relative to revenue output) as a key indicator of operational efficiency and emissions performance. The energy intensity shall be maintained at or below 0.04 kWh/RM million.

Progress towards Net Zero is subject to operational, technological, and economic feasibility, and will be implemented through phased improvements in energy efficiency and carbon reduction initiatives.

Climate-related physical and transition risks are managed in alignment with TCFD principles, supporting business continuity, resilience, and the organisation's long-term carbon reduction and decarbonisation objectives.

SUSTAINABILITY STATEMENT (CONT'D)

Social Risks

The Group prioritises employee health and safety, especially in roles with higher physical exposure. Risk controls include safety training, provision of protective equipment, and continuous hazard assessments. Social risks such as labour rights violations and workplace discrimination are managed through a zero-tolerance policy, inclusive workplace practices, and a confidential grievance mechanism. No grievance cases were reported during the reporting year.

Governance & Compliance Risks

Governance risks such as bribery, corruption, and regulatory breaches are addressed through robust internal policies and oversight. All employees are trained on the Group's Code of Ethics, and a secure whistleblowing channel (whistleblowing@rgt.com.my) is available for confidential reporting. Due diligence is conducted on suppliers and third parties to ensure ethical alignment, while periodic internal audits reinforce governance compliance.

Forward Outlook

ESG risk identification and management are an ongoing process embedded within the Group's corporate strategy. The Group continues to align with evolving stakeholder expectations and global sustainability frameworks.

In support of its climate ambitions, the Group has developed a strategic roadmap to progressively monitor energy intensity and reduce its carbon footprint, support its mid-term target of a 45% reduction in GHG emissions by 2030 as part of its Net Zero roadmap.

ENVIRONMENTAL COMPLIANCE

The Group recognises that continuous growth in its production capacities could create significant environmental challenges and obligations. To manage business operations responsibly, the Group has proposed for the reduction of adverse environmental impacts to be one of its primary goals. The Group's medium and long-term goals are to reduce the potential negative effects of day-to-day activities to provide a safe environment within business operations and surrounding communities.

The Group strives to comply with all applicable environmental regulations and meet stakeholder expectations.

In line with its Environmental, Health and Safety ("EHS") practices, the Group applies appropriate technology to complement the complexity of today's environmental practices. During the reporting period, no penalties for non-compliance with environmental regulations were received.

The Group adheres to the following local laws and regulations pertaining to environmental compliance:

1. Environmental Quality Act (EQA) 1974
2. Environmental Quality (Clean Air) Regulations 2014
3. Environmental Quality (Scheduled Wastes) Regulations 2007
4. Environmental Quality (Sewage) Regulations 2009
5. Environmental Quality (Industrial Effluents) Regulations 2009
6. Solid Waste and Public Cleansing Act 2007

SUSTAINABILITY STATEMENT (CONT'D)

To support this commitment, the Group conducted the following environmental monitoring activities, with all parameters found to be within permissible regulatory limits:

- **Effluent Water Discharge**

  Wastewater generated from operations was regularly tested and complied with the Environmental Quality (Industrial Effluent) Regulations 2009.

- **Air Emission Monitoring**

  Air emissions were monitored and confirmed to comply with the Environmental Quality (Clean Air) Regulations 2014. No significant emissions of nitrogen oxides (Nox), sulphur oxides (SOx), or particulate matter were recorded beyond regulatory thresholds.

- **Boundary Noise Monitoring**

  Noise levels at the boundaries of the Group's facilities were assessed in accordance with the Guidelines for Environmental Noise Limits and Control, with all readings within acceptable limits.

As a SEDEX member, the Group adheres to the guidance for suppliers for environment assessment. The Group is routinely audited on the extended environment pillar and meets SMETA 4-Pillar's environmental assessment requirements.

The Group is pleased to report that there were no issues of non-compliance with laws or regulations pertaining to the environment in FYE 2026.

BOOSTING ENERGY EFFICIENCY

CLIMATE CHANGE AND ENERGY MANAGEMENT

During the financial year under review, the Group continued to invest in advanced environmental technologies and the refining plant operations management systems. These efforts are aimed at delivering products manufactured through processes that significantly reduce the Group's carbon footprint.

The Company achieved its interim decarbonisation target under the original organisational boundary. In the FYE 2024 Sustainability Statement, GHG emissions were disclosed for the main subsidiary, Rapid Growth Technology Sdn Bhd.

From FYE 2026 onwards, as the Group expanded its GHG emissions inventory to include key subsidiaries, as a result, the total reported Group emissions have increased. The expanded inventory provides a more complete and accurate picture of the Group's overall emissions and is aligned with the reporting requirements of the IFRS S2 framework and the GHG Protocol. The Group is currently reviewing its baseline and emissions reduction targets to reflect the expanded reporting boundary.

Following several years of monitoring energy consumption and implementing solar energy initiatives, the Group has adopted energy intensity as a key measure of energy efficiency. Energy intensity measures the amount of energy used in relation to the Group's sales revenue. The Group aims to maintain its energy intensity at or below 0.04 kWh/RM million by improving energy efficiency, increasing the use of renewable energy, and optimising operational processes. This practical approach supports the Group's ongoing efforts to reduce GHG emissions while maintaining business growth.

SUSTAINABILITY STATEMENT (CONT'D)

The Group supports the global goal of limiting temperature rise to 1.5°C and is committed to continuously improving its environmental performance. In line with the Science Based Targets initiative ("SBTi") Corporate Net-Zero Standard V2, the Group will progressively strengthen its climate actions by improving energy efficiency, increasing the use of renewable energy, and reducing greenhouse gas emissions over time.

The Group's journey towards Net Zero is guided by a long-term plan. Progress will depend on various factors, including operational changes, technological developments, and external factors that may be beyond the Group's direct control.



Scope 1 – Direct GHG Emissions

As a manufacturing facility, the Group's primary source of direct GHG emissions arises from fuel consumption in transportation activities, particularly from company-owned vehicles such as cars, vans, and trucks.

For FYE 2026, the Group's Scope 1 GHG emissions totalled 84 tCO_2e from 21 company-owned vehicles, representing a 20% increase compared to the previous year. The increase was primarily attributed to the expansion of the sustainability reporting boundary to include an additional subsidiary KPSB, resulting in the inclusion of additional company-owned trucks used for local product deliveries. Higher diesel consumption from these vehicles also contributed to the increase in reported Scope 1 emissions. The operations of company-owned trucks enables the Group to strengthen logistics control, improve delivery efficiency, and optimise transportation arrangements while reducing reliance on third-party transportation providers. This approach reflects the Group's efforts to balance environmental considerations with operational resilience and business efficiency.

Despite the increase in absolute emissions, fuel consumption intensity per company-owned vehicle remained relatively consistent over the three-year reporting period, indicating stable operational performance as shown in the table below. The expanded reporting boundary provides a more comprehensive representation of the Group's direct emissions profile and enhances the accuracy and transparency of its GHG reporting.

The consumption of 775kg of Liquefied Petroleum Gas ("LPG"), equivalent to approximately 2 tCO_2e was attributable to the spray-painting and drying process using an LPG-fired oven at RISB for a specific customer application. For transparency and completeness of GHG reporting, the emissions have been included under Scope 1 for the reporting period. The process has since been discontinued and will not be used for subsequent new models.

In line with its carbon reduction goals, the Group implemented a zero-emission policy within internal warehouse material handling operations. By exclusively deploying electric forklifts, fuel-related emissions from internal logistics have been eliminated.

The total fuel consumption and corresponding Scope 1 emissions for the past three financial years are presented below:

Scope 1 - Fuel Consumption	Unit	FYE2026	FYE2025	FYE2024
Petrol	Litre	30,509	22,040	11,725
Diesel	Litre	8,026	7,223	1,919
LPG (Process)	Kg	775	–	–
Direct Scope 1 GHG Emission	tCO_2e	86	70	32
Scope 1 Intensity tCO_2e / Number of vehicles		4	5	4

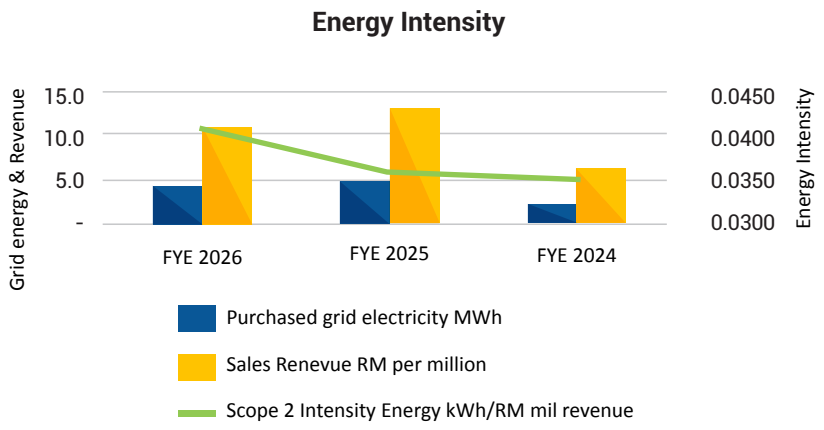
SUSTAINABILITY STATEMENT (CONT'D)

Scope 2 GHG Emissions and Energy Management

Scope 2 GHG emissions represent indirect emissions arising from the consumption of purchased electricity across the Group's operations. During the reporting period, the Group recorded Scope 2 emissions of 3,350 tCO_2e, reflecting a 5% decrease compared to FYE2025. The reduction was supported by increased utilisation of renewable energy following the expansion of the Group's solar photovoltaic (PV) capacity. The reduction was also influenced by lower production volume and operational throughput, aligned with reduced sales demand during the reporting period.

Despite the expanded reporting scope, the Group's energy intensity increased to 0.0407 kWh/RM million from 0.0358 kWh/RM million in FYE2025. This increase was mainly due to a decrease in revenue base, as manufacturing facilities continue to consume a baseline level of electricity required for essential operations, including heating, ventilation, and air conditioning (HVAC) systems, lighting, and machinery operations. As production volume and revenue decreased, the fixed energy consumption component resulted in a higher energy intensity ratio.

Looking ahead, the Group aims to improve energy intensity to 0.0400 kWh/RM million or below through phased improvements in energy efficiency and carbon reduction initiatives. The Group will continue to monitor and manage energy intensity as a key indicator of operational efficiency.



As part of its ongoing sustainability efforts, the Group has implemented several initiatives to reduce energy consumption and enhance operational efficiency:

- Upgraded to energy-efficient light-emitting diode (LED) lighting across manufacturing facilities by replacing conventional lighting systems to reduce electricity consumption and extend bulb lifespan.
- Achieved long-term cost savings through reduced energy bills and lower maintenance requirements due to the durability of LED systems.
- Promoted energy awareness by conducting regular training sessions to educate employees on sustainable energy practices and responsible energy usage.
- Fostered a culture of sustainability within the group by embedding environmental consciousness include daily operations and employee behaviour.

SUSTAINABILITY STATEMENT (CONT'D)

The Group's Scope 2 energy consumption, GHG emissions performance and energy intensity data for the past three financial years are presented in the table below.

The definition of " solar energy usage" has been revised from "solar energy generated", as reported in FYE 2025, to better reflect the terminology used in FYE 2026.

Scope 2 - Electricity Consumption	Unit	FYE2026	FYE2025	FYE2024
Purchased electricity	Gj	16,292	16,732	8,106
Solar energy usage	Gj	4,869	4,149	2,774
Total electricity consumption	Gj	21,161	20,881	10,880
Solar energy usage over total electricity consumption	%	23	20	26
Indirect (Scope 2) GHG Emission	tCO_2e	3,350	3,523	1,707
Scope 2 Intensity Grid Energy kWh/RM mil revenue		0.0407	0.0358	0.0349

Renewable Energy Transition and Climate-Change Opportunities

The increasing global demand for electricity has intensified dependence on fossil fuel-based power generation, leading to significant to environmental impact including air pollution, water degradation, soil contamination, and global warming. Addressing these challenges has become a global priority, with renewable energy-particularly solar power-playing a vital role in the transition to a sustainable and low-carbon energy future.

Recognising both the environmental and economic benefits of solar PV systems, the Group began its renewable energy transition in FYE 2022 with the installation of a 550.6 kWp rooftop solar PV system at one of its manufacturing sites. This effort was further expanded in October 2024 with the commissioning of an additional 501 kWp solar PV system at another subsidiary.

In August 2025, the Group further increased its renewable energy capacity through the installation of an additional 629.92 kWp solar PV system. The system is capable of generating approximately 880,000 kWh of renewable energy annually.



Solar PV system in RGTSB and RISB.



As at FYE 2026, the Group's total installed solar PV capacity stood at 1,681.52 kWp across its operations.Total renewable electricity generated increased significantly from 2,774 GJ in FYE 2024 to 7,775 GJ in FYE 2026. The actual solar used is 4,869 GJ as the solar energy generated during non-operating days or period of lower on-site demand is exported to the TNB grid, with eligible exported energy credited against the Group's electricity consumption under the NEM scheme.

With the inclusion of four (4) subsidiaries within the reporting boundary, the Group's renewable energy initiatives collectively avoided approximately 1,001 tonnes of CO_2e emissions during FYE 2026. This calculation is based on the latest grid emission factor of 0.74 kg CO_2e/kWh published by the Malaysian Energy Commission, in alignment with the principles of GRI 305: Emissions and the recommendations of TCFD Climate-related Financial Disclosures. The avoided emissions are equivalent to the annual carbon emission capacity of approximately 35,750 mature trees, based on an internal benchmarking assumption of 28 kgCO_2e absorption per mature tree per year.

SUSTAINABILITY STATEMENT (CONT'D)

Beyond the environmental benefits, the Group's solar energy systems have delivered measurable economic value and enhanced investment returns. During FYE 2026, the systems generated estimated 30% of electricity cost savings of approximately RM869,132 through reduced reliance on purchased electricity from the grid. These savings demonstrate the financial value created through renewable energy investment and reinforce the Group's ability to leverage climate-related opportunities to generate long-term environmental and economic value.



Scope 3 – Indirect GHG Emissions

Scope 3 emissions refer to indirect GHG emissions that occur outside the Group's direct control but are associated with its value chain activities. These emissions fall beyond the boundaries of Scope 1 and Scope 2 and include sources such as employee commuting and business travel.

The Group commenced Scope 3 emissions reporting by disclosing employee commuting emissions for its main subsidiary, Rapid Growth Technology Sdn Bhd. In FYE2026, this reporting was expanded across all four (4) subsidiaries within the reporting boundary. The Group has also initiated efforts to assess opportunities for managing indirect emissions related to employee commuting and business travel.

Initial initiatives include promoting virtual meetings, encouraging fuel-efficient transportation practices, and supporting the gradual adoption of hybrid and electric vehicles among employees. The Group will continue to strengthen data collection processes and evaluate feasible long-term emission reduction measures as part of its ongoing sustainability journey.

A total of 465 tCO_2e was recorded under Scope 3 emissions for FYE2026, comprising:
- 29 tCO_2e from employee business travel;
- 436 tCO_2e from employee commuting for the group's total headcount.

Scope 3 Emissions	Unit	FYE 2026	FYE 2025	FYE 2024
Category 6 - Business Travel	Tonne CO_2e	29	14	–
Category 7 - Employee Commuting	No. of employee	566	363	340
	Tonne CO_2e	436	196	162
Total Scope 3 Emissions	Tonne CO_2e	465	210	162

These figures were calculated using standard emission factors aligned with the GHG Protocol for Scope 3 accounting, ensuring consistency, comparability, and transparency.

Looking forward, the Group plans to install electric vehicle (EV) charging facilities at its premises to support employees who use electric vehicles (EVs) for commuting. Currently, a number of employees have adopted EVs, reflecting growing awareness and interest in greener transportation options among employees. This initiative aims to further encourage EV adoption by providing convenient charging facilities at the workplace and supporting the transition towards lower-carbon mobility.

SUSTAINABILITY STATEMENT (CONT'D)

WASTE MANAGEMENT

The Group is committed to effective and responsible waste management, with ongoing efforts to reduce environmental impact and ensure full compliance with regulatory standards. Waste generated from manufacturing operations is managed systematically to promote recycling, reduce landfill dependency, and maintain a clean and safe working environment.

Waste is classified into two main categories: hazardous waste and non-hazardous waste.

1. Hazardous Waste

Hazardous waste arising from industrial processes is handled strictly in accordance with Malaysia's Environmental Quality (Scheduled Wastes) Regulations. The Group appoints licensed contractors approved by the Department of Environment ("DOE") to manage scheduled waste, which is then sent to certified recycling centres or incineration facilities. The designated person-in-charge conducts regular inspections of scheduled waste storage areas to ensure proper handling, labelling, and inventory control.

2. Non-Hazardous Waste

Non-hazardous waste includes general waste and recyclable materials such as paper, plastic, and packaging. The Group implements source segregation and recycling practices across its facilities to maximise waste diversion from landfills. Only residual general waste is sent to municipal landfills.

The Group has set a waste management Key Performance Indicator ("KPI") of diverting at least 80% of total waste from landfill, with more than 20% of waste directed to landfill. Performance is monitored annually to assess progress and identify improvement areas.

The table below showed the waste produced by the Group from its manufacturing operation during the review period.

Waste Management	Unit	FYE2026	FYE 2025	FYE 2024
Total waste generated	MT	259	225	170
Total waste diverted from disposal	MT	211	172	141
Total waste directed to landfill	MT	48	53	29
Waste directed to landfill - Target < 20%	%	19%	23%	17%

Note: MT = Metric Tonne

The Group remains committed to achieving its waste management targets through existing initiatives and continual improvement in waste reduction practices. One such initiative is the "No Single-Use Food Plastic on Mondays and Thursdays" campaign, which encourages employees to minimise the use of single-use plastic food-related materials. This initiative supports the reduction of residual waste, recognising the significant environmental impacts associated with plastic pollution and its persistence in the environment.

Collectively, these efforts have enabled the Group to maintain landfill disposal below its target of 20% of total waste generated, thereby providing resilience in the event of unforeseen increases in non-recyclable waste.

SUSTAINABILITY STATEMENT (CONT'D)

WATER MANAGEMENT

While water consumption is not considered a material environmental aspect for the Group's operations, the Group continues to monitor its usage as part of its commitment to resource efficiency and environmental responsibility.

Water is sourced from Perbadanan Bekalan Air Pulau Pinang ("PBA") and is used primarily for general purposes, such as equipment cooling, fire-fighting systems, drinking and sanitation. Water used in operational processes is recycled within closed-loop systems and reused continuously until replacement is required, supporting efficient water utilisation across the operations.

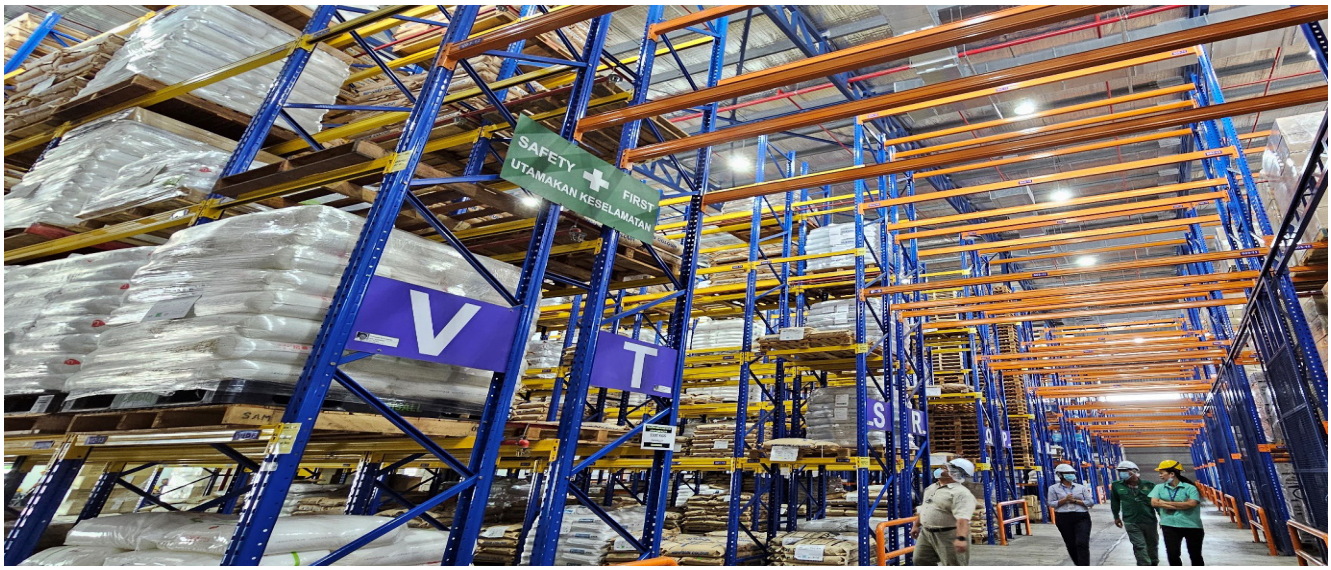
During the reporting period, the Group recorded a total water consumption of 23 megalitres (ML), representing an increase from 22 ML in the previous year. The increase is due to the expanded reporting boundary which includes all four subsidiaries.

To promote responsible consumption, the Group has implemented various awareness initiatives, including educational reminders and posters at water taps, encouraging water conservation in daily routines.

These efforts reflect the Group's ongoing commitment to minimising resource usage and fostering sustainable practices, in line with GRI 303: Water and Effluents (2018). Effluent report has been stated in the Environmental Compliance section.

Water Consumption	Unit	FYE 2026	FYE 2025	FYE2024
Total consumption	ML	23	22	14

SUPPLY CHAIN AND PROCUREMENT PRACTICES



The Group endeavours to act ethically and requires its suppliers to conduct their businesses within the same ethical framework. The Code of Conduct and Ethics includes a commitment to treat the employees in a way that ensures equal opportunities.

SUSTAINABILITY STATEMENT (CONT'D)

The Group recognises that operations can potentially result in social and environmental impacts. The Group takes responsibility for performing the operations in a sustainable way and also sets high standards for suppliers to ensure that they adapt to the Group's procurement practices. The Group would eventually seek to work with suppliers who are committed to the principles of sustainable development.

During the selection stage, potential suppliers are assessed based on their competencies in delivering a particular product or service. As part of the assessment, the Group organises field inspections and supplier audits (more so when product certification for imported products is required by the local authorities, which entails field audits by licensed certification bodies), and conduct evaluation the financial standing of the potential suppliers, as well as consider feedbacks from their clients, if available.

The Group also sets requirements for suppliers on basic responsible business practices. These are outlined in the Code of Conduct and Ethics relating to business ethics, social liability and high-integrity way of doing business. Besides, the Group also emphasises zero tolerance towards child labour, all forms of slavery, and this shall form an essential part of its business contracts.

The Group also pays close attention to suppliers' approaches to managing EHS issues. As part of the supplier selection process, the Group carefully reviews assessment forms completed by potential suppliers in terms of safety and environmental issues and, where necessary, conducts face-to-face interviews

Some of the metrics that the Group subjects its suppliers and vendors to comply with include:

1. **Business requirements**
   - All products must meet specifications required by our customers

2. **Environmental requirements**
   - Suppliers must meet all regulatory and environmental requirements
   - Suppliers need to be conscious about the usage of energy, materials, and water during production

3. **Social requirements**
   - Suppliers must meet all relevant labour laws
   - Suppliers must meet all regulatory health and safety requirements
   - Suppliers must meet necessary business ethics and standards

In the event a supplier has failed to meet the criteria determined by the Group, the Group will conduct an assurance review and collaborate with the supplier on methods of improvement.

5 suppliers selected during the review period and ESG has included in supplier audits.

The Group's manufacturing operations are primarily located in Penang, Malaysia where it plays a significant role in supporting local socioeconomic development. The Group prioritises the procurement of goods and services from local suppliers that meet the Group's quality and operational requirements, wherever feasible.

The Group is committed to engaging and developing the local suppliers, creating opportunities to boost local employment, help grow local businesses and further develop local communities. The Group will continue to prioritise the sourcing of goods and services locally.

Packaging and Recycled Materials

As part of its commitment to environmental sustainability, all export cartons used by the Group are made from 100% recycled materials. The Group works closely with its packaging suppliers to ensure compliance with this requirement, thereby reducing its environmental footprint and promoting circular economy practices across the supply chain. All packaging suppliers are certified under the Forest Stewardship Council (FSC) standards, confirming that only 100% recycled materials are used.

SUSTAINABILITY STATEMENT (CONT'D)

The European Union Packaging and Packaging Waste Regulation ("PPWR") is a new regulatory framework governing packaging placed on the EU market. In relation to this requirement, the Group is engaging with its packaging suppliers to provide declarations confirming that the packaging materials supplied comply with applicable EU packaging requirements, including restrictions on heavy metals such as lead, cadmium, mercury, and hexavalent chromium.

Local vs Foreign Procurement

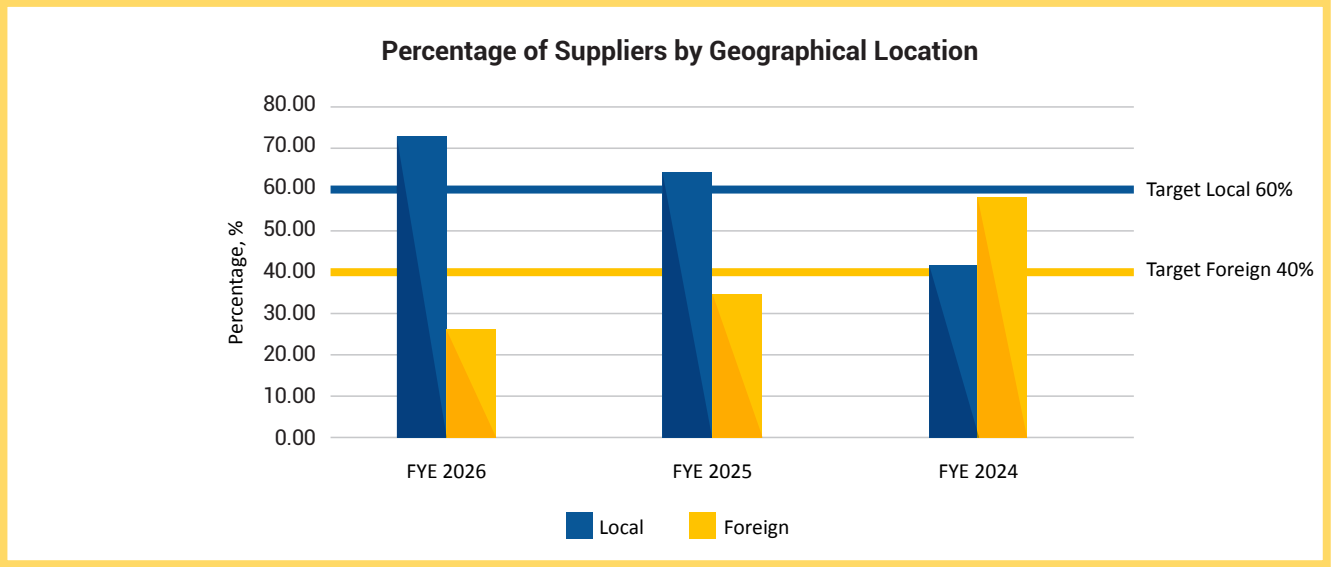
The Group's procurement strategy continues to prioritise local suppliers, wherever feasible, to support national economic development, increase employment, and foster community resilience.

During FYE 2026, the Group recorded total gross material purchase of RM43 million across (4) four subsidiaries:

- Local procurement: RM32 million (74%)
- Foreign procurement: RM11 million (26%)

Proportion of spending on local suppliers	Unit	FYE 2026	FYE 2025	FYE 2024
Proportion of spending on local suppliers	%	74	64	42

This marks a meaningful shift towards local sourcing compared to prior years. The Group will continue to deepen engagement with local suppliers and support their transition toward improved ESG performance.



Local Community Engagement

The Group recognises the importance of giving back to the community in which it operates and does so through various contributions and donations. The Group strives to create a positive impact on local communities, especially those that are underserved.

During FYE 2026, the Group exceeded this target by visiting six (6) charitable organisations and providing a total of eleven (11) donations. These contributions were made in response to requests from various local organisations, including school Parent-Teacher Associations ("PIBG"), community volunteer fire and rescue organisations, and other charitable bodies. Through these initiatives, the Group aims to support underserved communities, strengthen community relationships, and create a positive and lasting social impact.

SUSTAINABILITY STATEMENT (CONT'D)

The Group remains committed to empowering communities and creating meaningful social impact. In addition to the company-led initiatives, the Group actively encourages employees to participate in charitable activities and community engagements. The collective efforts of staff through volunteerism and pooled contributions, reflect the shared values that underpin the Group's sustainability journey.

The Group's community engagement initiatives for FYE 2026 are presented below:

Initiative	Beneficiary	Purpose	Contribution (RM)
Direct Donation	Persatuan BOMBA Sukarela Juru Bukit Mertajam	Support to purchase fire fighting equipment	5,000
	Persatuan Penganut Buddha Phothicareantham Sungai Puyu	Religious donation	1,500
	Yayasan Taiwan Buddhist Tzu-Chi	Charity Fund – Contribution towards local charitable assistance for Malaysians	5,780
	Pusat Kebajikan Simpang Ampat	Support welfare home operations	1,000
	Penang's Shan Children Home Association		3,850
	Glory Everise Care Centre		3,210
	Pusat Jagaan Kasih Abadi		3,000
	Others	School Support, essential supplies and welfare assistance	1,635
		Total :	**24,975**

Social Visit



SUSTAINABILITY STATEMENT (CONT'D)

EMPLOYEE WELFARE AND ENGAGEMENT

The Group is committed to promoting employee well-being and fostering a positive workplace culture through various employee engagement and appreciation activities. These initiatives provide opportunities for employees to interact outside their daily work responsibilities, strengthen relationships across departments, and enhance teamwork and morale. The activities organised may vary from year to year based on employees' interests, business priorities and available opportunities.

During FYE 2026, the Group organised a Fruits Festival during the local durian season, where employees enjoyed an unlimited buffet of durians together with a variety of seasonal fruits, including rambutan, langsat and mangosteen. The event provided an opportunity for employees from different departments to socialise, strengthen relationships, and foster a sense of belonging within the organisation.

The Group also celebrated International Women's Day in March 2026 under the theme "Give to Gain." The theme emphasises that investing in women through support, opportunities, and empowerment creates positive outcomes for individuals, organisations, and society as a whole. In conjunction with the celebration, the Group recognised the contributions of its female employees and reaffirmed its commitment to fostering an inclusive, respectful, and supportive workplace for all.

As part of its commitment to promoting employee health and well-being, KPESB, a subsidiary of the Group, conducted a health training programme titled " Eat to Live Long and Feel Strong" during FYE 2026. The programme was designed to enhance employees' awareness of healthy eating and weight management.

Sports Activities

The Group promotes a healthy and active lifestyle by organising sports and recreational activities for employees. These activities encourage teamwork, improve physical well-being and provide opportunities for employees to interact outside their normal work responsibilities. We have in-house pickleball and badminton court for employees to enjoy the games after work and saved from renting of courts.

During FYE 2026, employees participated in various sporting activities, including Zumba, pickleball, badminton and futsal. Where suitable facilities were not available within the Group's premises, activities were organised at nearby sports venues.

Festival Celebrations and Cultural Inclusivity

As part of efforts to create a positive, inclusive, and engaging work environment, the Group organised various festive celebrations throughout the year, including Chinese New Year, Hari Raya Aidilfitri, Deepavali and Christmas. These events were held to acknowledge and respect Malaysia's rich cultural diversity, while also strengthening camaraderie among the employees across the group.

Activities such as communal meals, cultural performances, team games, and themed decorations helped foster a sense of belonging, appreciation, and unity within the workplace. These engagement efforts reflect the Group's commitment to supporting employee well-being, diversity and a harmonious workplace culture.

"Businesses perform best in societies that are stable, productive and able to support sustainable growth. This framework helps organisations better understand how their relationships with workers, consumers and communities shape resilience, performance and long-term value creation. It represents an important step towards making people-related considerations more visible in business and investor decision-making."

SUSTAINABILITY STATEMENT (CONT'D)

Fruits Festival

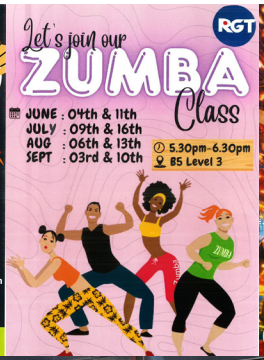


Women's Day Celebration



Sports Activities

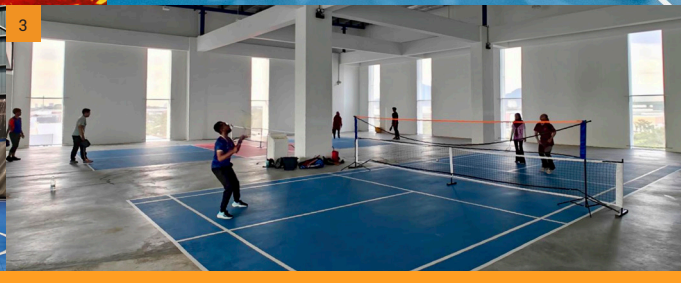












1. Zumba (In-house) 2. Futsal (Jessel Ball, Alma) 3.Badminton/Pickle ball (in-house)

SUSTAINABILITY STATEMENT (CONT'D)

Festival Celebrations



1. CNY Celebration 2. CNY Angpow Lucky Winners 3. Hari Raya Kurma Distribution 4. Deepavali decoration 5. Christmas decorations

Commitment to Social Sustainability

The Group believes that our continued success is built on the dedication, performance, and well-being of its employees. As such, the Group continuously strengthens our personnel management practices, focusing on:

- Fair and transparent recruitment and retention strategies;
- Continuous training and education;
- Improving employee engagement; and
- Promoting inclusive social programmes to enhance morale and workplace culture.

The Group has identified the following key social sustainability matters as integral to its business operations:

- Diversity
- Employment practices
- Training and education
- Occupational health and safety

SUSTAINABILITY STATEMENT (CONT'D)

SEDEX Audit and Labour Practice Assurance

As a member of SEDEX (Supplier Ethical Data Exchange), the Group is subject to periodic independent audits that evaluate our labour standards, business ethics, health & safety and environment performance across operations. These audits help the Group proactively identify potential risks and ensure full compliance with internationally recognised standards.

The Group is pleased to report that during the review period, no non-compliance issues were identified, reinforcing our commitment to ethical labour practices and safe working conditions.

The group is also bounded by the following regulations pertaining to social practices:

1. Employment Act 1955 & Regulations
   - The Group does not restrict the rights of employees to join, participate or organise trade unions.
   - There is no forced or involuntary labour within the organisation.
   - Employees' wages are paid in a timely manner.
   - Working hours do not exceed 45 hours per week.
   - Total working hours to not exceed 60 hours in a seven-day period.
   - Sexual harassment and discrimination policies are addressed.
   - The minimum wage standards are met.

2. Employees Provident Fund Act
   - The Group fulfils responsibilities as an employer by providing mandatory retirement contributions to employees.

3. Employees' Social Security Act 1969
   - The Group fulfils responsibilities as an employer through registering and contributing to the Social Security Organisation (SOCSO).

4. Employment Insurance System Act 2017
   - The Group fulfils responsibilities as an employer by contributing to the Employment Insurance System (EIS) to provide protection to workers in the event of loss of employment

5. Anti-Trafficking in Persons and Anti-Smuggling of Migrant Act 2017
   - We ensure that all migrant workers have a valid pass and permit.

6. Human Rights Act 1999
   - The Group upholds the principles of basic human rights whereby "all human beings are born free and equal in dignity and rights"

7. Children and Young Persons (Employment Act) 1966
   - The Group ensures that there is no hiring of child labour or young person within the organisation.

The Group is pleased to report that there were no issues of non-compliance with laws or regulations pertaining to the social practices in FYE2026.

Employment Practices

The Group recognises that factors such as employee engagement, financial and non-financial motivation, and working conditions largely determine operational efficiency practices. Therefore, HR Department would from time to time perform survey and provide insights to the management team on how best to keep the employees in top shape for optimum performance.

SUSTAINABILITY STATEMENT (CONT'D)

Financial Motivation

The Group endeavours to make the remuneration system transparent and comprehensible for employees, as well as consistent with internal regulations and external competitiveness. Salary levels are determined based on the market range established for each grade and are reviewed annually.

The Group pays the remuneration according to prevailing industry market rates and abide by all the regulatory act such as EPF Act, SOCSO Act, and EIS Act. EIS is a social network which aims to help workers who lost their jobs which some financial assistance while seeking new jobs.

Non-Financial Motivation

As a socially responsible company, the Group offers the employees a wide range of non-financial compensation packages which are commensurate with the industrial practices, and form part of the total compensation package.

The Group provides a comprehensive range of leave entitlements to ensure employees are well-supported both during and outside working hours. These include medical leave, 98 days of maternity leave, 7 days of paternity leave, annual leave, marriage leave, hospitalisation leave, compassionate leave, unpaid leave, emergency leave, casual leave, and prolonged illness benefits. In addition, employees are covered under the Company's group insurance scheme.

To promote workplace safety and compliance, employees are provided with company uniforms, safety shoes, and ESD shoes in designated working areas to safeguard both personnel and equipment.

The Group also offers accommodation facilities located in close proximity to the workplace. These accommodations are fully equipped with essential amenities and meet the standards set by the Department of Labor/ Jabatan Tenaga Kerja Pulau Pinang.

HUMAN RIGHTS

The Group is committed to create conducive working conditions and providing social security, safeguarding employee rights, and adhering to the principles of equality and non-discrimination.

All types of modern slavery and child labour are strictly prohibited and also apply to the suppliers of the Group. The Group is committed to conducting business ethically and requiring the suppliers to agree to the same ethical framework.

The Group complies with the respective legislations and applicable international labour standards. The activities in this area are regulated by the Code of Conduct and Ethics Policy, Anti-Bribery and Corruption Policy, Corporate Disclosure Policy which can be found on the Company website at https://rgtberhad.com/corporate-governance/.

The Group also strictly adhere to a zero-cost recruitment process. Recruitment service charges of migrant workers - such as the visa fee, airfares, security screenings and other related cost - are borne by the Group. This policy on zero-cost recruitment is aligned to the United Nations Convention for the Protection of the Right of All Migrant Workers and members of their families, and exemplifies the Group's commitment to protecting human rights.

SUSTAINABILITY STATEMENT (CONT'D)

DIVERSITY AND EQUAL OPPORTUNITY

The management of human resources is formalised in the Code of Conduct and Ethics in the RGT Employee Handbook, whereby acceptable requirements of fair treatment of legitimate employees are specified for strict compliance. No discrimination of gender (including acts of sexual harassment), sexual orientation, race, religion, ethnicity, nationality, age, political affiliation, marital/pregnant, and disabled status is allowed, and strict enforcement of no illegal and child labour in the workplace. Besides, the Group takes measures to ensure equal rights and opportunities are provided to all employees.

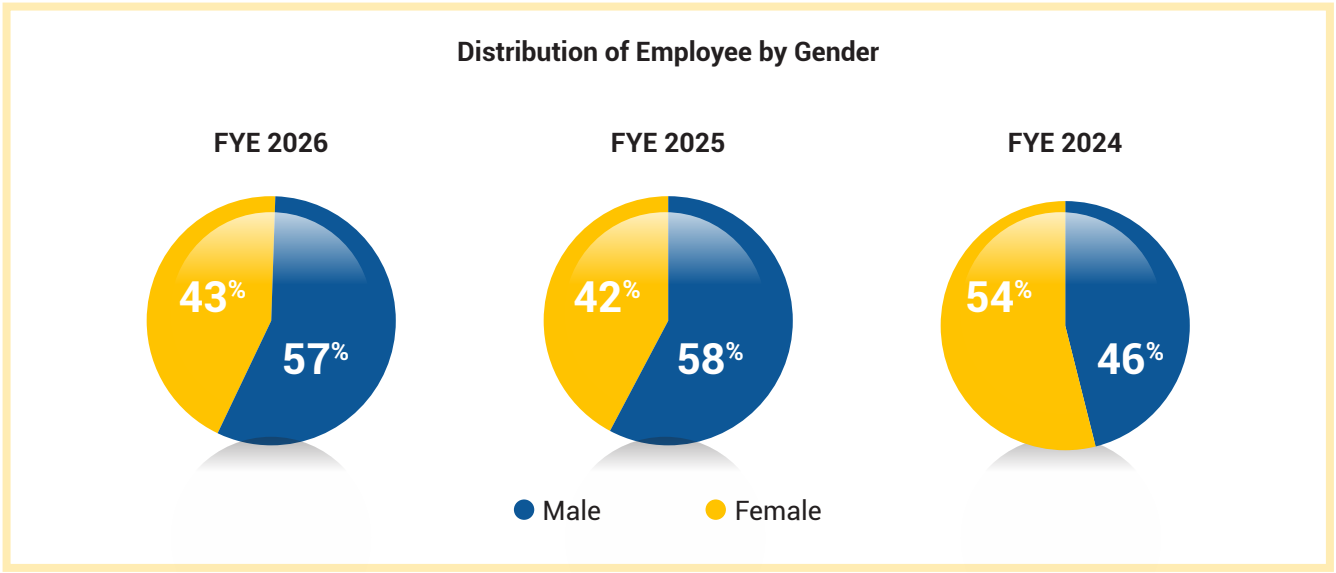
Employees are the driving force of the Group. The Group appreciates how workforce diversity can ensure both business development and compliance with ethical standards. Irrespective of race, nationality, gender, or age, the Group will provide an appropriate level playing field for all its employees.

The Group is committed to creating and supporting a healthy work environment that is free from discrimination of any kind. All work-related decisions on the current and potential employees are made based on their professional's skills, abilities and qualities.

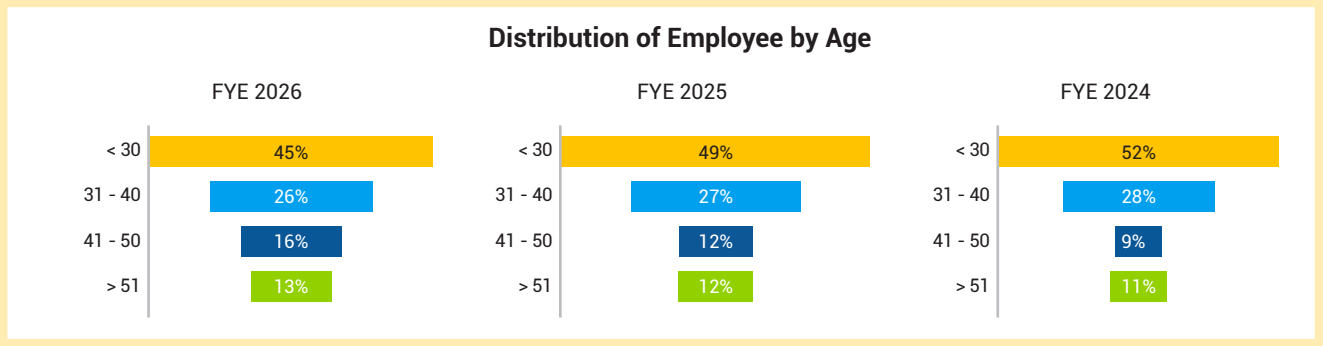
There is almost equal distribution of employees for both genders. From the diagram below, 45% of total employees are age 30 and below, while 26% aged 31 – 40. This provides the Group with a dynamic and invigorating workforce, and together with the experiences of the senior management, this will drive the Group to the next level in the new millennia with innovative and technologically advanced products for the industry.

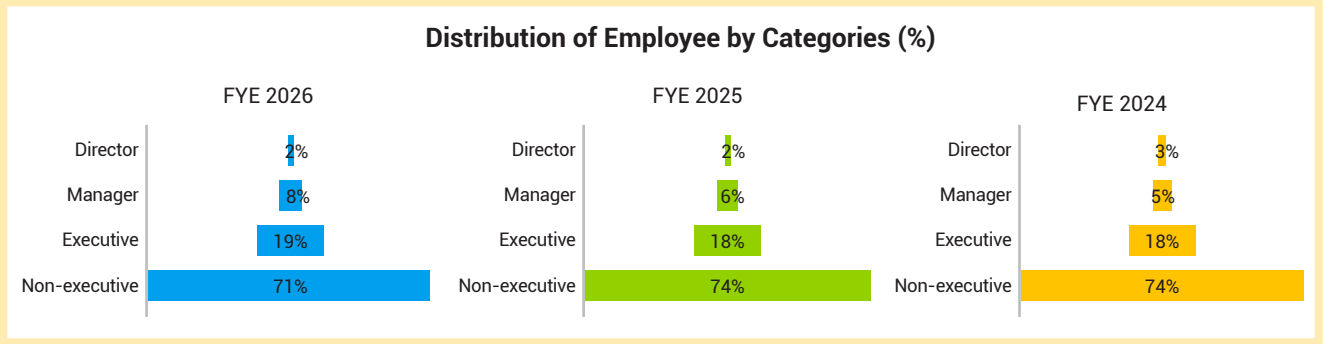
The Group is committed to fostering gender balance and inclusivity across all levels of the organisation as part of its broader ESG strategy. The Group has set an internal gender diversity KPI of 55% male and 45% female workforce composition to reflect a balanced and equitable workplace.

Following the inclusion of one additional subsidiary in FYE 2026, the Group recorded a workforce composition of 57% male and 43% female. This slight variance is primarily attributed to the operational requirements where more male employees are required to perform physically demanding tasks.



SUSTAINABILITY STATEMENT (CONT'D)

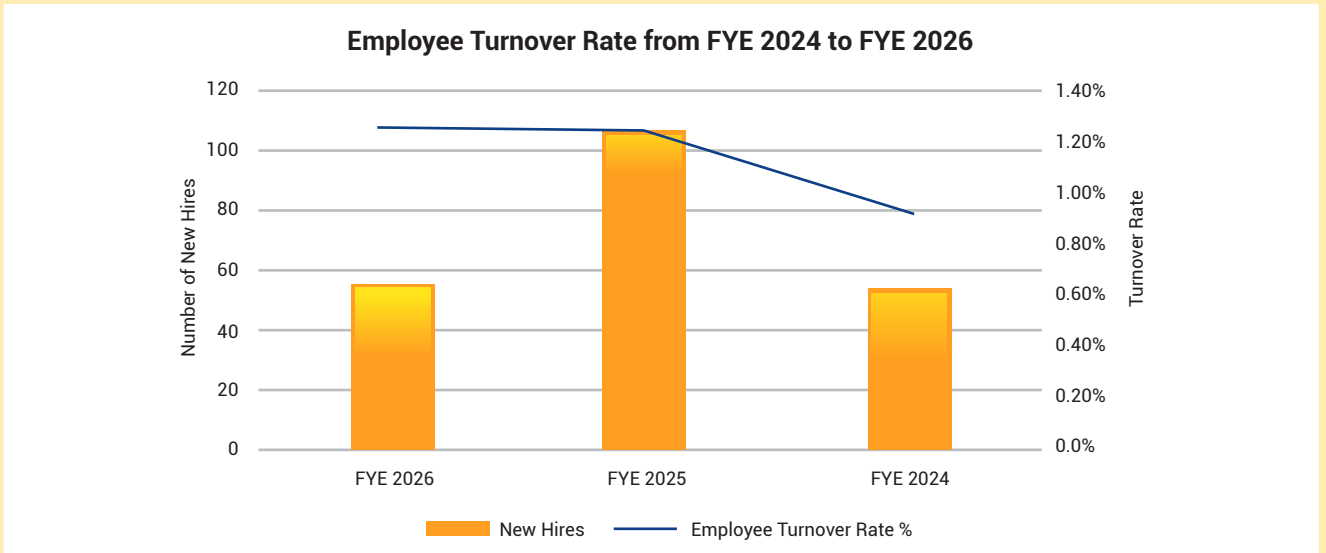




Employee turnover rates are an indication of employee satisfaction, and the Group continuously strives to ensure that it remains an attractive organisation to current and future employees. Measuring and monitoring employee turnover rates enables the Group to assess and prioritise changes or adjustments to culture or practices in order to decrease attrition and ensure retention of employees in the future.

The attrition rate during the review period was at average 1.28% based on the monthly average, compared with the target of 4.0%. This indicates that the Group's continued efforts in motivating, engaging and retaining employees. The annual employee turnover rate was 15%, based on the annual turnover calculation methodology.

	Unit	FYE 2026	FYE 2025	FYE2024
New Hires	Number	57	107	55
Employee Monthly Average Turnover Rate	%	1.28	1.26	0.91



SUSTAINABILITY STATEMENT (CONT'D)

EMPLOYEE TRAINING AND DEVELOPMENT

The Group focuses on three main training categories:
- Environment, Health and Safety
- Process & Technical
- Security and Compliance

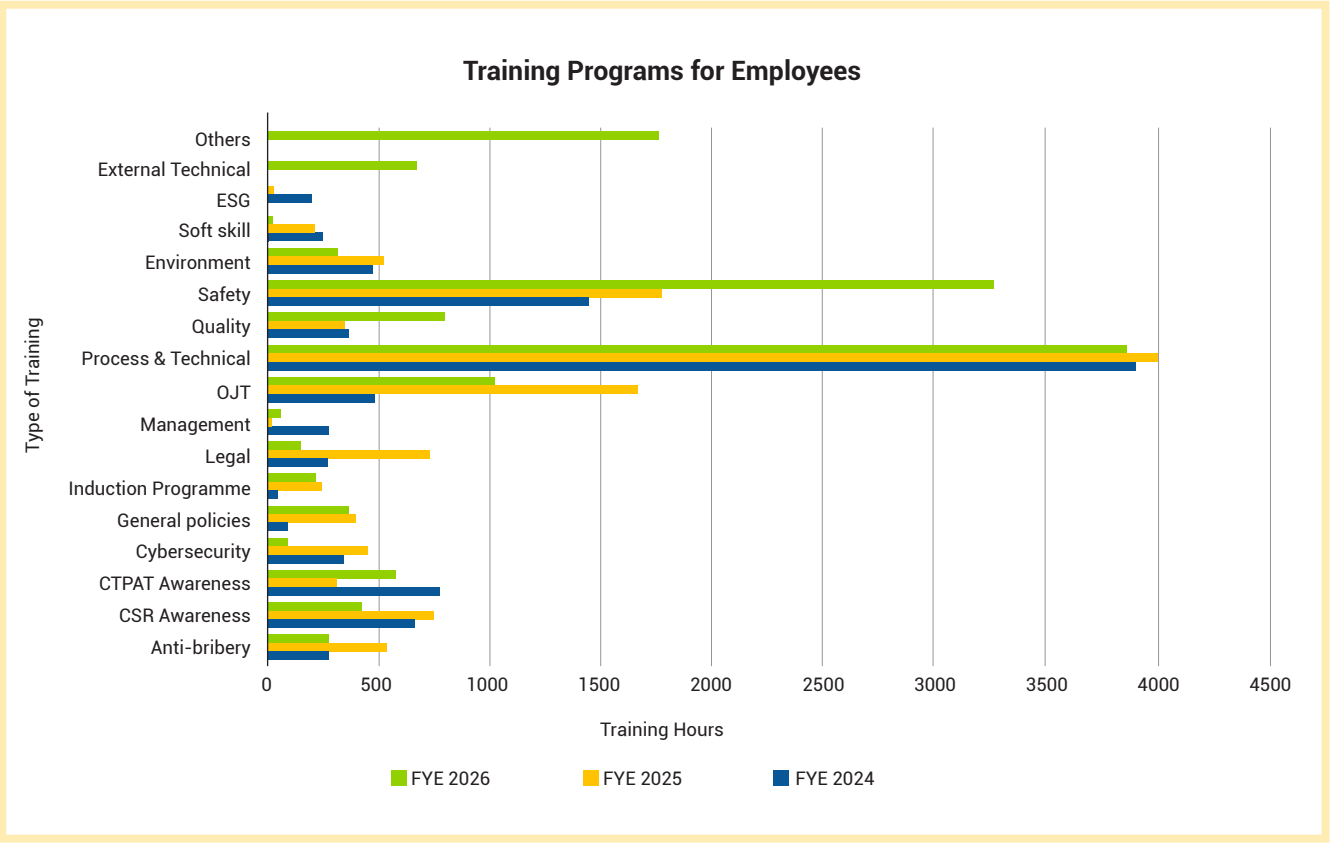
Through regular and relevant training programs, the Group builds a workforce that is highly skilled, motivated, competitive and productive. These are the core competencies required to achieve organisational objectives and goals.

The HR Department is mainly responsible for all training needs of employees. An on-boarding training programme is provided for every new employee on Health and Safety, Code of Business Conduct and Ethics, and other essential areas. This ensures every new employee of the Group is well aware of and familiar with high standards of safety acumen and professionalism when dealing with internal and external stakeholders.

The HR Department also works together with the HOD to identify training needs and collaborate with external service providers to conduct training to equip employees with the necessary skills and knowledge.

In FYE 2026, a total of 13,915 hours were registered by employees, with an average of 24 hours per employee. The training covered various topics important and relevant to the upskilling and ensuring the employees particularly new hires were able to familiarise themselves quickly with the new environment and contribute positively to the Group's productivity.

From the chart below, the most covered training includes Process & Technical followed up by Safety, which consists of 63% of the total training hours.



SUSTAINABILITY STATEMENT (CONT'D)

SUSTAINABILITY ENGAGEMENT ACTIVITIES

To foster a culture of sustainability and instil environmental awareness among employees, the Group celebrated Sustainability Day on 29 October 2025 with the company-wide theme "No Single-Use of Food Plastic." Employees actively participated by bringing meals in reusable lunch boxes, using refillable water tumblers, opting for paper-based food packaging, and encouraging food deliveries with paper wrapping instead of single-use plastic packaging. This initiative aimed to raise awareness of reducing single-use plastics, minimise plastic waste sent to landfill, and promote environmentally responsible practices in the workplace.

Based on records collected during the campaign, the initiative reduced approximately 21 kg of single-use food-related plastic waste in a single day, demonstrating the positive environmental impact that can be achieved through collective employee participation.

As part of its commitment to social responsibility, employee well-being, and community health, the Group also organised an in-house Blood Donation Campaign in collaboration with the local General Hospital. The initiative aimed to support the local healthcare system by contributing to the national blood supply while encouraging employees to participate in meaningful community service. The campaign also promotes a culture of volunteerism, compassion, and social responsibility among employees.

The campaign was well supported by employees and achieved the following participation:
- Target donors: 50 employees
- Employee registrations: 47 employees
- Eligible donors: 39 employees

Photographs of the event are appended below.



SUSTAINABILITY STATEMENT (CONT'D)

OCCUPATIONAL HEALTH AND SAFETY

The Group remains fully committed to safeguarding the health, safety, and well-being of all employees, contractors, and stakeholders. The OHS Management system is designed to proactively identify, evaluate, and control workplace hazards in accordance with the Occupational Safety and Health Act 1994 and OSHA (Amendment) 2022 and SMETA requirements.

OHS policies are governed by the Safety, Health and Environment ("SHE") Committee, with operational oversight and incident response led by the Emergency Response Team ("ERT"). This dual governance structure ensures both strategic direction and effective implementation of safety measures across all operations.

During FYE 2026, the Group continued to strengthen its workplace safety performance through proactive risk management and preventive measure. While manufacturing operations involve inherent workplace hazards, the Group remained focused on minimising occupational risks through effective hazard controls, employee engagement, safety awareness programmes and continuous monitoring.

These efforts resulted in a Lost Time Injury Rate ("LTIR") of 2.61 per million hours worked, based on a total of 1,146,337.5 total man-hours worked during the financial year, achieving the Group's target of maintaining an LTIR below 5.0.

During the year, the Group recorded three work-related lost time injury ("LTI") cases comprising:
- two hand injuries involving cuts, resulting in 9 and 25 days of medical leave respectively, and
- one staircase falls, resulting in 26 days of medical leave.

No work-related fatalities or permanent disabilities were reported during the financial year.

All incidents were thoroughly investigated to identify their root causes, with corrective and preventive actions implemented to minimise the risk of recurrence and strengthen workplace safety controls. Work-related incidents/accidents were reported in JKKP6 of the Department of Safety & Health.

To further reinforce workplace safety, the Group implemented a series of structured initiatives, including:

- Regular workplace safety inspections and monitoring;
- Prompt reporting and resolution of near-miss incidents to mitigate potential hazards;
- Strict enforcement of appropriate PPE usage;
- Recurring SHE Committee and ERT meetings to review safety and performance and reinforce best practices;
- Continued employee engagement through awareness programs and participation in safety briefings.

To ensure a safe and healthy work environment, the Group has also implemented health surveillance and exposure control measures aligned with its manufacturing processes and in accordance with OHSA standards. These included:

- Chemical Health Risk Assessments ("CHRA")
- Chemical Exposure Monitoring ("CEM")
- Medical Surveillance
- Noise Risk Assessments ("NRA")
- Audiometric Testing for hearing conservation
- Local Exhaust Ventilation ("LEV") System Testing
- Ergonomic Risk Assessments ("ERA")
- Drinking Water Quality Monitoring

SUSTAINABILITY STATEMENT (CONT'D)

These proactive measures are designed to prevent occupational illnesses and long-term health risks, while ensuring full compliance with applicable regulatory limits. The assessment results confirmed that all monitored parameters were within the safe thresholds. For several chemical-related work processes, employee exposure levels were measured at less than 10% of the permissible exposure limit, demonstrating the effectiveness of the Group's engineering controls and safe work practices. As permitted under regulatory requirements, annual chemical exposure monitoring for these processes is not required until the next CHRA review, unless there are significant changes to the processes or workplace conditions.

The Group also continued to invest in competency development for its OSH Coordinator and SHE Committee members to ensure they remain current with evolving occupational safety and health requirements. During the year, they attended various professional development programmes, including the Safety and Health Conference 2026, Safety and Health Committee training, and chemical management training based on cradle-to-grave principles.

Safety & Health Training Certificates



The effectiveness of the Group's OHS management system was further demonstrated through the Occupational Safety and Health Workplace Assessment ("OSHWA") conducted by the Department of Occupational Safety and Health ("DOSH"). Individual subsidiaries achieved strong assessment scores, reflecting a high level of regulatory compliance and effective implementation of occupational safety and health practices.

Companies	OSHWA Score
Rapid Growth Technology Sdn Bhd	100%
RGT Industries Sdn Bhd	90%
Top Degree (M) Sdn Bhd	94%
Keenness Precision Engineering Sdn Bhd	87%

Looking ahead, the Group remains committed to continuously strengthening its occupational health and safety management system in line with GRI 403: Occupational Health and Safety 2018 and SMETA's ethical trade principles. Through ongoing risk management, employee participation, competency development, and continual improvement, the Group aims to cultivate a strong safety culture and achieve its long-term vision of a zero-harm workplace.

SUSTAINABILITY STATEMENT (CONT'D)

Occupational Health & Safety	Unit	FYE 2026	FYE 2025	FYE 2024
Number of work-related fatalities	Number	0	0	0
Lost Time Injury Rate (LTIR)	Rate	2.61	0	3.17
Number of participant attendance	Number	554	450	237

Noise Risk Assessment Monitoring



Safety Training



SUSTAINABILITY STATEMENT (CONT'D)

CYBERSECURITY AND DATA PROTECTION

As the Group fully embraces digital transformation, it recognises that cybersecurity threats can emerge across operations. These threats include cyber-attacks, data breaches, and potential IT system failures—each capable of disrupting work and compromising sensitive information.

The Group tackles these risks head-on and builds robust cybersecurity defences, conducting regular IT audits, and ensuring employees remain aware through ongoing cybersecurity training. By proactively managing these risks, the Group safeguards operations, protects customers' data, looks out for stakeholders, and fosters sustainable growth.

The Group's cybersecurity policy and procedures are subject to SCAN Security Audits to meet C-TPAT requirements. SCAN Security Audit is an audit methodology designed to identify and address discrepancies in the security system. Any findings are followed up with appropriate Corrective Actions and Preventive Actions (CAPA) to enhance system integrity and mitigate future risks.

In addition, the Group implements mandatory Cybersecurity Awareness Training for employees to strengthen organisational resilience through improved awareness of cyber risks, safe digital practices, and individual accountability in protecting company information systems.

The Group has specified in the Personal Data Protection Act ("PDPA") Policy how employees' personal data will be collected and processed for official purposes. By transparently declaring the use of personal data and obtaining employee consent, the Group aims to build trust, enhance employee confidence, and mitigate the risk of substantial fines under the PDPA 2010. This implementation has been reviewed in SMETA Audit.

During the reporting period, no incidents of data breach, data leakage, or data loss were reported.

Cybersecurity & Data Protection	Unit	FYE 2026	FYE 2025	FYE 2024
Number of substantiated complaints concerning breaches of customer privacy or losses of customer	Number	0	0	0

ETHICS, INTEGRITY AND WHISTLEBLOWING

The Group upholds a strong culture of ethics and integrity as outlined in the Code of Conduct and Ethics, embedded within the RGT Employee Handbook. All employees are expected to perform their duties with full attention, dedication, and professionalism, consistently demonstrating the Group's core values in all interactions with stakeholders.

The Group is committed to maintaining high standards of ethical behaviour, corporate governance, and sustainable business practices. These principles guide decision-making and support long-term value creation for all stakeholders.

To foster transparency and accountability, the Group has established a Whistleblowing Policy, which provides a safe and confidential channel for employees and external parties to report any suspected misconduct, unethical behaviour, violations of laws, or internal policies. Disclosures can be made via email to: whistleblowing@rgt.com.my and all reports are handled with strict confidentiality and without retaliation.

As of the FYE2026, the Group recorded zero grievance complaints through the whistleblowing channel or other formal reporting mechanisms. This reflects not only the effectiveness of the ethical culture but also employee confidence in the internal controls and corporate values.

SUSTAINABILITY STATEMENT (CONT'D)

The Group continues to reinforce ethical practices through regular training and awareness programs on compliance, anti-corruption, and integrity in business conduct.

The framework supports alignment with the GRI 2: Ethics and Integrity standards and enhances governance practices in accordance with the TCFD recommendations on ethical oversight and risk management.

For further information on the Group's Corporate Governance, please visit https://rgtberhad.com/corporate-governance/.

Anti-Bribery and Corruption ("ABC")

The Group is committed to conduct its business ethically by having procedures for the prevention, deterrence and detection of fraud, bribery and all other corrupt business practices by adopting this ABC Policy. The Group maintains a zero-tolerance policy for bribery, fraud and corruption, and will comply with the Malaysian Anti-Corruption Commission Act 2009 and the new Corporate Liability provision under Section 17A of the MACC Act 2009, introduced via the 2018 amendment, establishes that a commercial organisation can be held liable for corrupt acts committed by associated persons, unless it can demonstrate that adequate procedures were in place.

All Directors and employees attended briefing on Anti-Bribery and Corruption (ABC) when they first joined the company and they will be giving a fresh ABC training annually.

The ABC Policy, along with the Whistleblowing and Conflict of Interest policies, is publicly available on the Group's website at: https://rgtberhad.com/corporate-governence/.

ANTI-BRIBERY & CORRUPTION	Unit	FYE2026	FYE2025	FYE 2024
Percentage of employees who have received training on anti-bribery & corruption by employees' category				
Management	%	100	100	100
Executive	%	100	100	100
Non-Executive	%	100	100	100
Percentage of operations assessed for corrruption related risks		100	100	100
Confirmed incidents of corruption and action taken	Number	0	0	0

Whistleblowing

The Group has implemented policy and procedures on whistleblowing for stakeholders of the Group to report genuine concerns or allegations about alleged unethical behaviour, actual or suspected fraud within the Group or improper business conduct affecting the Group. These measures are designed to promote transparent, effective and clear communication across the organisation.

The whistle-blower may raise concerns by describing the misconduct and attaching relevant supporting documents and other audio & visual evidence and submitting them to whistleblowing@rgt.com.my.

The Group is pleased to report that for FYE2026, there were no legal cases involving corrupt practices or- anti-competitive brought against the Group or any of its employees. This reflects the effectiveness of the Group's internal control, ethical culture, and continued compliance with anti-corruption laws, including the corporate liability provisions under Section 17A of MACC Act 2009.

SUSTAINABILITY STATEMENT (CONT'D)

PRODUCT QUALITY AND SAFETY

The Group provides quality products and services to customers; compliant products that meet or exceed customers' expectations. Stringent quality management practices are upheld across operations, guided by internationally recognised standards such as ISO 9001 and ISO 13485, ensuring that products and services consistently fulfil customer and regulatory requirements.

To ensure product safety and regulatory compliance, the Group adheres to key industry-specific regulations, including:

- RoHS (Restriction of Hazardous Substances)
- REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals)
- PFAS (Per- and Polyfluoroalkyl Substances) requirements, with all products remaining within permissible limits
- Relevant product safety and labelling standards

These standards are embedded into product development and manufacturing processes to uphold quality, traceability, and user safety.

Customer satisfaction is a KPI. To assess and improve performance, the Group conducts annual customer satisfaction surveys, allowing customers to evaluate various aspects such as product quality, delivery reliability, service support, and project management and engineering. Feedback gathered from these surveys forms the basis of continuous improvement initiatives.

In addition, a structured customer complaints management system is maintained. Customers may raise concerns through the Business Development department, and any unresolved complaints are escalated to management for further action. All feedback is documented by the Quality Assurance department and used to enhance product and service quality, as well as for employee training purposes.

For FYE 2026, the Group received no customer grievances related to product health and safety, reinforcing its commitment to delivering safe and high-quality products.

CONCLUSIONS

The information provided in this statement has been extracted from sources reviewed and verified by JWC, an independent professional consulting firm.

The Group's commitment to sustainability is led by ongoing efforts to reduce energy and carbon impacts. Its sustainability program prioritises environmentally focused initiatives that deliver efficiency, value, and health benefits. Socially, the Group fosters a workplace culture that supports individual growth and safety, while actively contributing to the communities where it operates. Good governance practices, aligned to relevant laws and corporate values, remain integral to preserving value for shareholders and stakeholders.

This Statement was approved by the Board of Directors on 28 September 2026.

RGT BERHAD

BMLR Transition Period

Date & Time: 2026-09-07 16:07:39

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Energy Management	Total Energy Consumption	kWh/RM mil revenue intensity	0.0358	0.0407	energy vs revenue intensity <0.0400	External (Limited)
Climate Change	Scope 1 GHG Emission	tCO2e	70	86	-	External (Limited)
Climate Change	Scope 2 GHG Emission	tCO2e	3523	3350	Monitor by energy vs revenue intensity <0.0400	External (Limited)
Climate Change	Scope 3 GHG Emission	tCO2e	210	465	-	External (Limited)
Waste Management	Waste diverted from disposal	%	23	19	<20	External (Limited)
Waste Management	Waste directed to disposal	%	77	81	>80	External (Limited)
Water Management	Total volume of water used	ML	22	23	-	External (Limited)
Supply Chain Management	Proportion of spending on local suppliers	%	64	74	>40	External (Limited)
Local Community Engagement	Donation	RM	15800	24975	9000	External (Limited)
Employee Engagement	Training	Average Training Hours Per Employee/ Year	20	24	8	External (Limited)
Employee Engagement	Annual Employee Turnover Rate	%	15.12	15.41	<25	External (Limited)
Employee Engagement	Diversity	%	Male: 58 Female: 42	Male: 57 Female:43	Male: 55 Female: 45	External (Limited)
Employee Engagement	Age group by employee category	%	<30 : 49 31-40 : 27 41-50 : 12 >51 : 12	<30 : 45 31-40 : 26 41-50 : 16 >51 : 13	-	External (Limited)
Employee Engagement	Human rights	Number of complaints	0	0	0	External (Limited)
Safety & Health	Work-related fatalities	Number of work-related fatalities	0	0	0	External (Limited)
Safety & Health	Loss Time Incident Rate (LTIR)	LTIR	0	2.61	<5	External (Limited)

RGT BERHAD
BMLR Transition Period

Date & Time: 2026-09-07 16:07:39
Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Safety & Health	Train on Safety & Health Standards	Number of Employee	450 (78%)	554 (99%)	100%	External (Limited)
Anti Bribery	Employee Who Received Training on Anti Bribery and Corruption	%	100	100	100	External (Limited)
Anti Bribery	Operations Assessed for Corruption Related Risks	%	100	100	100	External (Limited)
Anti Bribery	Confirmed Incidents of Corruptions and Action Taken	Number	0	0	0	External (Limited)
Cybersecurity & Data Protection	Substantiated complaints concerning breaches of customer privacy or losses of customers	Number	0	0	0	External (Limited)

SUSTAINABILITY STATEMENT (CONT'D)

JWC Consulting

LIMITED STATEMENT OF ASSURANCE ON RGT BERHAD'S ("RGT" OR "THE COMPANY") SUSTAINABILITY STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

To: The Board of Directors, Stakeholders and Interested Parties of RGT

Introduction and Objective

JWC Consulting Sdn Bhd ("JWC") has been engaged by RGT, in the capacity as an outsourced service provider, to conduct a limited review on the Sustainability Statement of RGT for the financial year ended 30 June 2026 ("FYE 2026")("Statement").

JWC is providing limited assurance on the accuracy and reliability of the specific sustainability performance information on the selected subject matters as narrated in the "Scope and Subject Matters" section below. This limited assurance statement applies to the related information as described below.

Scope and Subject Matters

The scope of engagement agreed upon with RGT includes the following:

i.) Review of the overall Sustainability Framework;
ii.) Review of the material data collection and management on the Subject Matters;
iii.) Review the material sustainability data collection procedures - Reporting procedures on relevant indicators on the Subject Matters;
iv.) Review the accuracy, completeness and timeliness of the Performance Data reported for the Subject Matters;
v.) Review the Policies and Procedures of certain available Subject Matters.

The assurance covers the information of the following Subject Matters in the RGT Sustainability Statement for 2026:

i) Anti-corruption
ii) Community/ Society
iii) Diversity
iv) Energy management
v) Health and safety
vi) Labour practices and standards
vii) Supply chain management
viii) Data privacy and security
ix) Water
x) Waste management
xi) Emission management, Scope 1, 2 and 3

In preparing the limited assurance statement, we have relied on the Sustainability Statement contents/ information, documents, representations, etc. provided or confirmed to us by the Company.

As such, we shall not, therefore, be held responsible for the inaccuracies or misstatement of such content/ information that were furnished to us by narration.

SUSTAINABILITY STATEMENT (CONT'D)

JWC Consulting

Methodology

Our overall verification was conducted with reference to Bursa Malaysia Securities Berhad's Sustainability Reporting Guide 3rd Edition and the Main Market Listing Requirements in relation to the sustainability statement. Our work was designed to gather evidence on which to base our conclusion. Our verification and evaluation works were carried out to provide a limited, rather than an absolute assurance on the information/ data disclosed in the Statement. We undertook the following activities:

- Review of the overall Sustainability Framework;
- Review of the material data collection and management on the Subject Matter;
- Interviews with employees involved in sustainability management, report preparation and provision of report information were carried out;
- Document review of relevant systems, policies, and procedures where available;
- Review the material sustainability data collection procedures - Reporting procedures on relevant indicators on the Subject Matters;
- Review the accuracy, completeness and timeliness of the Performance Data reported for the Subject Matters;
- Review the Policies and Procedures of the selected common Subject Matters above, where available;
- Review of supporting evidence for claims made in the reports;
- Visit to the headquarters office to confirm the data collection processes, record management and practices.

During the verification process, issues noted on the accuracy of certain information disclosed in the draft Statement were raised and clarified with the Management of RGT. Rectifications and amendments were properly incorporated in the final Statement.

Responsibility

RGT is responsible for the preparation and fair presentation of the sustainability information and report in accordance with the agreed criteria. JWC is responsible for providing an independent limited assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Independence

JWC is independent to RGT and has no financial interest in the operations of RGT other than for the assurance of the sustainability statements contained in this report. This independent assurance opinion statement has been prepared for the stakeholders of RGT only for the purposes of verifying its statements relating to the Scope above. This independent assurance opinion statement is prepared on the basis of review by JWC of information presented to it by RGT. In making this independent assurance opinion statement, JWC has assumed that all information provided to it by RGT is true, accurate and complete. JWC accepts no liability to any third party who places reliance on this statement.

SUSTAINABILITY STATEMENT (CONT'D)

JWC Consulting

Opinion Statement

We have conducted a limited assurance engagement on the sustainability information described in the "Scope and Subject Matters" above. Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Sustainability Statement is not prepared, in all material respects, in a proper, fair, correct and supported manner.

Yours faithfully,

JWC Consulting Sdn Bhd

Date : 4 September, 2026

SUSTAINABILITY STATEMENT (CONT'D)

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SUSTAINABILITY STATEMENT (CONT'D)

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Risk Management Disclose How the organisation identifies, assesses, and manages climate-related risks.	a) Describe the organisation's processes for identifying and assessing climate-related risks.	36-37
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CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors ("the Board") of RGT Berhad ("RGTBHD" or "the Company") is committed in ensuring that good corporate governance is practised throughout RGTBHD and its subsidiaries ("the Group") by adopting the principles set out in the Malaysian Code on Corporate Governance ("MCCG" or "the Code") to safeguard the stakeholders' interest and enhancing its shareholders' value. Good corporate governance practices adopted by the Group is important for the long-term success and sustainability of the Group.

The Corporate Governance Overview Statement ("CG Statement") is prepared in compliance with Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("MMLR") and it is to be read together with the CG Report 2026 ("CG Report") of the Company. Both documents are available on the Company's website at www.rgtberhad.com.

The CG Report provides the details on how the Company has applied each Practice as set out in the MCCG during the financial year ended 30 June 2026 ("FYE 2026").

PRINCIPLE A : BOARD LEADERSHIP AND EFFECTIVENESS

I. Board Responsibilities

The Board sets directions through strategic planning by leading and directing the Group's business operations to enhance the shareholders' value. The Board discharges its responsibilities by, among others, promoting good corporate governance, ensuring shareholders are kept informed of the Group's performance and major developments, monitors implementation plans, ensuring the systems of risk management and internal control are in place and effective. The Board has delegated specific responsibilities to the Board Committees, namely, the Audit Committee ("AC"), Remuneration Committee ("RC"), Nomination Committee ("NC") and Risk Management Committee ("RMC"). These Board Committees operate within the defined terms of references ("TOR") approved by the Board.

The Management is accountable to the Board for the execution of the Board's strategic plans and directions. The Management carries out and executes the day-to-day business and operational matters or such other matters to meet the Board's directions and eventually to achieve the Board's goals of enhancing the shareholder's value.

The Board has also direct access to Senior Management and has unrestricted and immediate access to information relating to the Group's business and affairs in the discharge of their duties. The Board will invite the Senior Management to attend meetings for reporting on major issues relating to their respective responsibilities.

The key responsibilities of the Chairman are ensuring the Board's effectiveness and conduct. He also promotes an open environment for debate and ensures effective contributions from all Directors. At general meetings, the Chairman plays a role in fostering constructive dialogue between shareholders, Board and Management. The Chief Executive Officer ("CEO"), who is also an Executive Director, is in charge of the day-to-day operations of the business and provides strategic business decision, to be implemented by the Management, for the benefit of all stakeholders. There is clear division of responsibilities between Chairman and the CEO. The Board is led by the Independent Non-Executive Chairman while the Management is led by CEO.

The Board Charter sets out the duties, responsibilities and functions of the Board in accordance with the principles of good corporate governance. The Board Charter serves as a reference for the operation of the Board and is subject to periodic review to ensure that it remains consistent with the Board's roles and responsibilities.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A : BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

I. Board Responsibilities (Cont'd)

During the financial year under review, all Board Committees have held meetings on a regular basis and/or as and when required to discuss various issues that came within the TOR. Their findings and/or recommendations are then tabled to the Board for deliberations and further actions. The Board meets on a quarterly basis with additional meetings convened when there are urgent issues or matters that required attention from the Board.

The Board has formalised a Code of Conduct and Ethics for Directors and Employees in discharging their roles and responsibilities effectively. The Code of Conduct and Ethics required all Directors to observe high ethical business standards, always act in the best interest of the Group, avoid any conflict of interest situation with the Group and ensure ethical behaviour in compliance with laws and regulations.

The Group has adopted a Whistleblowing Policy to foster an environment where integrity and ethical behaviour are maintained and any illegal or improper actions and/or wrong doings in the Group can be addressed promptly while offering protection in term of confidentiality of information and safeguard the whistleblower.

The Group adopted an Anti-Bribery and Corruption Policy which complies with the provision of Malaysian Anti-Corruption Commission Act 2018. The Group is committed to conduct its business ethically by having procedures for prevention, deterrence and detection of fraud, bribery and all other corrupt business practices. The Group had conducted regular briefings and trainings to all Directors and employees to create awareness on the Anti-Bribery and Corruption Policy and the Group's zero-tolerance on the corruption practices.

The Group adopted a Conflict of Interest Policy to ensure actual, potential, and perceived conflicts of interest are identified, addressed, and managed effectively, and to provide guidance on how to deal with conflict of interest or potential conflict of interest situations as they arise.

The Group is committed towards sustainable development and believed that sustainable corporate success requires the highest standard of corporate behaviour including measuring up to public expectations on its economic, environmental, social and corporate governance responsibilities. As a socially responsible citizen, the Group has approached the process of addressing higher expectations of economic, environmental, social and corporate governance responsibilities as part of how the Group normally works and thinks. The Group's efforts in this regard including the corporate responsibility activities for the financial year under review have been set out in the Sustainability Statement in this Annual Report.

The Board members have full access to the Company Secretary, who is qualified to act as company secretary under Section 235(2) of the Companies Act 2016 ("CA 2016"). She provides advisory services to the Board, in relation to the Company's constitution, policies and procedures and compliances with the relevant regulatory requirements, codes or guidance and legislations to enhance the effective functioning of the Board and to ensure regulatory compliance.

The Board Charter, Code of Conduct and Ethics for Directors, Whistleblowing Policy, Anti-Bribery & Corruption Policy and Conflict of Interest Policy are available at the Company's website at www.rgtberhad.com.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A : BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

II. Board Composition

As at the date of this Annual Report, the Board comprised of seven (7) Directors: three (3) Independent Non-Executive, one (1) Non-Independent Non-Executive and three (3) Executive as follows:-

Designation	Name of Directors
Independent Non-Executive Director	Dato' Ir. Low Keng Kok, Chairman
	Dato' Lim Yong Jin
	Tan Peng Lam
Non-Independent Non-Executive Director	Henco Pezij
Executive Director	Datuk Lim Seat Hoe, CEO
	Lee Soo Ching
	Ng Choon Keat

Details of each Directors' background, experiences and qualifications are set out under Board of Directors' Profile in this Annual Report.

The Board acknowledges that an appropriate mix of knowledge, skill, industry experience, gender, ethnicity and age is fundamental to the right board composition to ensure that diverse perspectives and insights are expressed in the decision making process for the best interest of the Group.

The Board is assisted by NC which is chaired by an Independent Non-Executive Director to review, amongst other, the size and composition of the Board and Board Committees. The NC reviews the effectiveness of the Board, performance of each individual director and assess the independence of Independent Non-Executive Directors on an annual basis to determine if the Board has the right size and sufficient diversity with independence element that meet the Group's objectives and strategic goals.

On 26 August 2026, an assessment of the effectiveness of the Board, respective Board Committee and Independence were carried out in respect of the FYE 2026. Appraisal form comprised both qualitative and quantitative performance criteria to evaluate the performance of the Board as well as each Board Committee. The NC reviewed the required mix of skill, experience and other qualities of the Board and Board Committees and agreed that it has the necessary mix of skill, experience and other necessary qualities to serve effectively.

Notwithstanding the recommendation of the Code, the Board is presently of the view that there is no necessity to fix a maximum tenure limit for Independent Non-Executive Directors as there are significant advantages to be gained from the long-serving Independent Non-Executive Directors who possess tremendous insight and knowledge of the Group's businesses and affairs. However, those Independent Non-Executive Directors that have served more than nine (9) years, Independent Non-Executive Directors may continue to serve on the Board subject to the Director's re-designation as Non-Independent Directors or the Board shall justify and seek annual shareholder's approval. The Board, upon the recommendation of the Nominating Committee, has assessed the independence, contribution and effectiveness of the Independent Non-Executive Directors who have served on the Board for more than nine years and is satisfied with the outcome of the assessment.

The detailed justification for the Board's recommendation and the assessment undertaken by the Nominating Committee are set out in the Corporate Governance Report.

The Board is supportive of gender diversity in the boardroom. Lee Soo Ching is presently the sole female of the Board.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A : BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

II. Board Composition (Cont'd)

The diversity in the age, ethnicity and gender of the Board as at the date of this Annual Report as follows:-

Directorate	Executive 3	Independent Non-Executive 3	Non-Independent Non-Executive 1
Gender	Male 6	Female 1	
Nationality	Malaysian 6	Foreigner 1	
Ethnicity	Bumiputra 0	Chinese 6	Dutch 1
Age	40 - 49 1	50 – 59 2	60 and above 4

The Board complies with both MMLR and MCCG in regards to the ratio of Independent Non-Executive Directors.

Attendance in Board Meetings

During the FYE 2026, the Board held four (4) meetings to deliberate and decide on various issues. The major deliberation, in terms of issue discussed and the conclusion arrived by the Board during the meetings, are recorded by the Company Secretary with the minutes signed by the Chairman of the meetings. Meetings are also organised for the Board Committees.

Details of attendance of each Director at the meetings of the Board and respective Board Committees held during the financial year under review are as follows:-

Name of Directors	Board	AC	NC	RC	RMC
Dato' Ir. Low Keng Kok	4 / 4	4 / 4	1 / 1	2 / 2	–
Datuk Lim Seat Hoe	4 / 4	–	–	–	–
Lee Soo Ching	4 / 4	–	–	–	1 / 1
Ng Choon Keat	4 / 4	–	–	–	–
Dato' Lim Yong Jin	4 / 4	4 / 4	1 / 1	2 / 2	1 / 1
Henco Pezij	4 / 4	–	–	–	–
Tan Peng Lam	4 / 4	4 / 4	1 / 1	2 / 2	–

The Board is satisfied with the time commitment given by the Directors as demonstrated by their full attendance at the meetings of the Board and Board Committees.

In additional, all Directors do not hold more than five (5) directorships in public listed companies as required under paragraph 15.06 of the MMLR of Bursa Securities to enable the Directors to discharge their duties effectively by ensuring that their commitment, resources and time are more focused. A Director shall notify the Chairman before he/she accepts any new directorships in other public listed companies.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A : BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

II. Board Composition (Cont'd)

Directors' Training

The training programmes or seminars attended by the Directors during FYE 2026 are as follows:-

Name of Director	Training Programmes / Seminars Attended
Dato' Ir. Low Keng Kok	(i) Symposium on Sustainable Construction (ii) SC' Audit Oversight Board Engagement (iii) Mitigating Change Talk (iv) AI for Non-Technical Leader
Datuk Lim Seat Hoe	(i) AI for Non-Technical Leader
Lee Soo Ching	(i) AI for Non-Technical Leader (ii) Navigating the National Sustainability Reporting Framework (NSRF) & latest Bursa Listing Requirement
Ng Choon Keat	(i) AI for Non-Technical Leader
Dato' Lim Yong Jin	(i) Bursa Malaysia Chairpersons' Circle 2026
Henco Pezij	(i) Mandatory Accreditation Programme Part II: Leading for Impact (LIP)
Tan Peng Lam	(i) SC' Audit Oversight Board Engagement

All Directors have complied with the provision of MMLR in relation to Mandatory Accreditation Programme Part II : Leading for Impact (LIP).

III. Remuneration

It is the Company's policy to remunerate Directors adequately to attract and retain the Directors of the necessary calibre to manage its business in promoting business stability and growth. The determination of the remuneration of each Independent Non-Executive Director is decided by the Board as a whole. The Board reimburses any reasonable expense incurred by these Directors in the course of their duties as Directors.

The RC is responsible to recommend to the Board on the remuneration framework as well as the remuneration package of Executive Directors to ensure that rewards commensurate with their contributions to the Group's growth and profitability in order to align the interest of the Directors with those of the shareholders. The RC also ensures the level of remuneration for Independent Non-Executive Directors and Executive Directors are linked to their level of responsibilities undertaken and contribution to the effective functioning of the Board.

The current Board Remuneration was approved by the shareholders at the 44th Annual General Meeting of the Company held on 19 November 2025.

On 26 August 2026, the RC undertake a review of the Board Remuneration with the view to determine its competitiveness and sufficiency to attract, retain and motivate individuals with strong credentials, high calibre and astute insights to serve on the Board. The Board approved the recommendation by RC in respect to the revisions to the Board Remuneration which will be put forth to the shareholders for approval at the 45th AGM, in accordance with Sections 230 and 340 (1)(c) of the CA 2016.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A : BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

III. Remuneration (Cont'd)

A summary of the Directors' remuneration paid or payable to all Directors of the Company and the Group is set out below:-

	Fees (RM)	Salaries (RM)	Bonuses, Allowances and Other Emoluments (RM)	Statutory Contributions (RM)	Total (RM)
The Company					
Dato' Ir. Low Keng Kok	60,000	–	2,000	–	62,000
Datuk Lim Seat Hoe	–	–	–	–	–
Lee Soo Ching	–	–	–	–	–
Ng Choon Keat	–	–	–	–	–
Dato' Lim Yong Jin	36,000	–	2,000	–	38,000
Henco Pezij	30,000	–	2,000	–	32,000
Tan Peng Lam	42,000	–	2,000	–	44,000
TOTAL	168,000	–	8,000	–	176,000
The Group					
Dato' Ir. Low Keng Kok	60,000	–	2,000	–	62,000
Datuk Lim Seat Hoe	–	492,000	58,393	–	550,393
Lee Soo Ching	–	327,000	53,343	42,600	422,943
Ng Choon Keat	–	375,000	48,893	48,840	472,733
Dato' Lim Yong Jin	36,000	–	2,000	–	38,000
Henco Pezij	30,000	–	2,000	–	32,000
Tan Peng Lam	42,000	–	2,000	–	44,000
TOTAL	168,000	1,194,000	168,629	91,440	1,622,069

The Board is of the view that disclosure of Top 5 Key Senior Management personnel's remuneration on a named basis and in bands of RM50,000.00 each may not be in the best interest of the Group due to confidentially and sensitivity of the information. Thus, the Board has opted not to disclose it.

Terms of Reference of RC are available at the Company's website at www.rgtberhad.com.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE B : EFFECTIVE AUDIT AND RISK MANAGEMENT

I. Audit Committee

The AC comprised solely of Independent Non-Executive Directors. The Chairman of the AC is not the Chairman of the Board and this is to ensure the effectiveness and independence of the Committee.

Mr. Tan Peng Lam is a Fellow member of the Association of Chartered Certified Accountants and a member of Malaysia Institute of Accountants. Accordingly, the Company complies with paragraph 15.09(1)(c)(i) of the MMLR. The AC members have the overall competence required to fulfil their duties based on the organisation and operations of the Group, at least one (1) member of the AC is competent in respect of finance and audit.

The Term of Reference of the AC has incorporated the recommendation of Practice 9.2 of the MCCG i.e. requires a former key audit partner to observe a cooling-off period of at least three (3) years before being appointed as a member of the AC. Nonetheless, there was no former key audit partner being appointed as an Independent Director nor member of AC.

The Company has established a policy to assess the suitability, objectivity and independence of the External Auditor. In the annual assessment on the suitability, objectivity and independence of the External Auditors, the AC is also guided by, amongst others, External Auditors Evaluation Form recommended by MCCG Guide 2021 and paragraph 15.21 of the MMLR.

II. Risk Management and Internal Control Framework

The Board acknowledges its responsibilities in the risk governance and oversight functions in order to manage the overall risk exposure of the Group. The Board has formed a RMC and is chaired by Dato' Lim Yong Jin.

The Company has outsourced to Talent League Sdn. Bhd., an independent professional consulting firm to carry internal audit function and provide independent assurance on the adequacy and effectiveness of the risk management and internal control of the Group. The AC reviewed and deliberated on the findings together with the recommendations and management action plans from Internal Auditors.

On 28 September 2026, the Board received assurance from the CEO and Chief Financial Officer that the Group's risk management and internal control system is operating adequately and effectively to safeguard the Group's assets, as well as shareholders' investments, and the interests of other stakeholders. The details of the Risk Management and Internal Control Framework are set out in the Statement on Risk Management and Internal Control of this Annual Report.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

I. Communication with Stakeholders

RGTBHD recognised the importance of timely and thorough dissemination to shareholders and stakeholders. The Company provides relevant and timely information regarding the release of quarterly financial results, annual report and circular to shareholders and various announcements on the Company's website or through Bursa Securities' website. The Company's website also serves as a communication channel between the Company with its shareholders and stakeholders.

II. Conduct of General Meetings

The Board acknowledges that AGM is an important means of communicating with its shareholders. Therefore, RGTBHD dispatched its notice of the 44th AGM to shareholders at least 28-days before the AGM, which is in line with Practice 13.1 of the Code. Shareholders are given sufficient time to make arrangement to attend the general meeting either in person or by corporate representatives, proxies or attorneys. In accordance with the Company's Constitution, any shareholder may appoint up to a maximum of 2 proxies to attend and vote on his/her behalf in any general meeting with specific the proportions of his holdings to be represented by each proxy. The proxy need not be a member of the Company.

All the resolutions set out in the notice for the 44th AGM were put to vote by poll. During the meeting, the Independent Non-Executive Chairman will invite shareholders to raise questions pertaining to the proposed resolutions before putting the motions to vote by poll.

Before the commencement of poll voting, the Share Registrar will brief shareholders on the poll voting procedures. An independent scrutineer will be appointed to undertake the polling and vote counting verification whilst the Company's Share Registrar will be the polling administrator.

The outcome of the poll voting for the 44th AGM was announced to Bursa Securities via the Bursa LINK and the said announcement can also be accessed via the Company's website at www.rgtberhad.com.

The 44th AGM was convened in person at Jen Hotel in Penang which is accessible to all shareholders. Directors, Senior Management, Company Secretary as well as representatives from the external auditors attended the general meeting held on 19 November 2025. All questions and concerns raised by shareholders were duly addressed.

Minutes of these AGM was uploaded to the Company's website within 30 business days from the date of the meetings.

STATEMENT ON COMPLIANCE

The Company continues to explore the leveraging of technology, to enhance the quality of engagement with its shareholders and facilitate further participation by shareholders at general meetings of the Company. Announcement of the detailed results of the poll voting had been made to the public accordingly.

This CG Statement is made in accordance with a Board resolution dated 28 September 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

Pursuant to Paragraph 15.26 (b) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("MMLR"), the Board of Directors ("Board") of RGT Berhad ("RGTBHD" or "the Company") is pleased to present the Statement on Risk Management and Internal Control ("this Statement") for the financial year ended 30 June 2026 ("FYE 2026") which was prepared in accordance with the Malaysian Code on Corporate Governance ("MCCG" or the "Code") and Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers 2025 ("SORMIC Guide 2025").

BOARD AND MANAGEMENT RESPONSIBILITIES IN RISK MANAGEMENT AND INTERNAL CONTROL

The Board recognises the importance of maintaining a sound risk management framework and internal control system to cover controls relating to risk management, financial, operational and compliance to achieve the following objectives:-

1. Safeguard the shareholders' interest and assets of the Group;
2. Identify and manage risk affecting the Group;
3. Ensure compliance with regulatory requirements;
4. Ensure compliance with Code of Conduct and Ethics for Directors, Employee Handbook and other internal memorandum;
5. Ensure the effectiveness and efficiency of operations to achieve objectives of the Group; and
6. Ensure the integrity and reliability of financial information.

Functionally, risk management is the responsibility of all Executive Directors and Management staff members. The Executive Directors and Senior Management organise informal meetings and discussions to discuss and manage business risks of the Group to ensure that businesses are under control.

The Board has empowered the Audit Committee ("AC") to review the adequacy and effectiveness of internal controls through the internal audits conducted by the Internal Auditors. The audit findings/weaknesses, audit recommendations and Management responses are tabled by the Internal Auditors during the AC meetings and thereafter escalated to the Board. In addition, the AC obtained feedback from the External Auditors on the audit risk and control issues highlighted by them in the course of their statutory audit.

The Risk Management Committee ("RMC") which is headed by Dato' Lim Yong Jin to assist the Board in fulfilling its corporate governance oversight responsibilities with regard to the identification, evaluation and mitigation of strategic and operational risks. The RMC has an overall responsibility for monitoring and approving the Enterprise Risk Management ("ERM") framework and ensure that risk management is embedded in all key processes implemented by the Group, evaluating the potential impact and likelihood of the risks identified and mitigating controls. At its scheduled meetings in FYE 2026, the RMC had reviewed and assessed the efficacy of the controls and progress of action plans taken to mitigate, monitor and manage the overall risk exposure of the Group.

RISK MANAGEMENT

The Board has established an ERM framework to continuously identify and evaluate all key risks faced by the Group and RMC is tasked to report to the Board. The Group is adopting the COSO Enterprise Risk Management framework which is the internationally recognised risk management framework presently.

The Group's system of risk management presently focuses on operational risks, particularly pertaining to quality of manufacturing and credit risks which are the regular subject matters of meetings of Management and the Board.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

RISK MANAGEMENT FRAMEWORK

Key aspects of the risk management process during the year under review were:

Risk Identification	• Identifying the sources of risks, both internal and external, the causes and consequences of the risk and the existence of controls currently in place
Risk Assessment and Evaluation	• Assessment of the likelihood and impact of the risks identified • Evaluating the control strategies in relation to the risks
Risk Profiling and Treatment of Risk	• Senior Management facilitated discussion with Head of Department to assess the reasonableness of the risks identified and the appropriateness of the proposed mitigating actions.
Monitoring and Reporting	• Baseline risk profile for all risks identified and shortlisted principal risks will be presented to Board • Reporting and tracking the outcome of ERM through risk register dashboard to Board and RMC

The ERM framework is reviewed and revised as and when necessary to ensure it remains relevant and adequate to manage the Group's risks, which continue to evolve along with the changing business environment.

KEY ELEMENTS OF INTERNAL CONTROL

The Group has put in place the following key elements of internal controls processes to manage the risk to achieve the established goals and provide reasonable assurance to safeguard the Group's assets against losses: -

1. **Group Organisation Structure**

   The Board has established a clear organisation structure with defined lines of responsibilities and accountability aligned to the Group's business and operations requirements.

2. **Oversight by Respective Board Committee**

   The Board has delegated specific duties, roles and responsibilities to respective Board Committee, namely Audit Committee, Nomination Committee, Remuneration Committee and Risk Management Committee. These Committees have the authority to examine all matters within the scope defined in their respective terms of references and report their recommendations to the Board.

3. **Limit of Authorities**

   Limit of authorities is imposed on Executive Directors and Management within the Group in respect of the day-to-day operations, investments, acquisitions and disposal of assets.

4. **Standard Operating Policies and Procedures**

   Policies and procedures are set out in operations manuals, guidelines and directives issued by the Group that govern the key business processes such as production, business development, procurement, finance, information technology which are updated from time to time to ensure compliance with internal controls and the relevant laws and regulations.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

KEY ELEMENTS OF INTERNAL CONTROL (CONT'D)

5. Human Resource Guidelines

There are guidelines within the Group for hiring and termination of staff, formal training and development programmes for staff and annual performance appraisals to ensure that the staff are kept up to date with the necessary competencies in carrying out their duties and responsibilities.

6. Code of Conduct and Ethics and Employee Handbook

Code of Conduct and Ethics is established and adopted for the Directors while the Employee Handbook where employment concerns (including ethics) are dealt with fairly and consistently to ensure standards of good practice and ethical values are embedded in all business practices to be observed by all employees of the Group.

7. Whistleblowing Policy

Whistleblowing Policy is to provide an avenue for employees to report any suspected fraud, unethical behaviour and improper conduct in the workplace in a safe and confidential manner.

8. Anti-Bribery and Corruption Policy

Anti-Bribery and Corruption Policy is to provide procedures for the prevention, deterrence and detection of fraud, bribery and all other corrupt business practices which can lead to serious reputational damage to the Group. The Policy is applicable to the Board, management, and all employees of the Group including the company's suppliers, contractors, subcontractors, agents or intermediary, and any other person associated with or acting on behalf of the Group. The Group is committed to conduct its business ethically with zero-tolerance on the corruption practices within the organisation.

9. Periodical Meetings

Executive Directors together with Senior Management hold monthly management meetings to discuss and monitor each business unit's financial performance, business overview, direction and development and resolve any major issues arising from operations, change of business environment and plan for corrective actions.

The Board conducts regular visits to the business units.

10. Audits

(a) The Board has outsourced the internal audit function to Talent League Sdn. Bhd., an independent professional consulting firm. Internal Audit is responsible for the evaluation of the adequacy and effectiveness of risk management and internal control system.

During the year under review, the internal auditors have conducted a total of three (3) core auditable areas, covering the following business processes:-

- Revenue and Credit Risk Management;
- IT General Control; and
- Production and Quality Assurance.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

KEY ELEMENTS OF INTERNAL CONTROL (CONT'D)

10. Audits (Cont'd)

The Internal Audit adopts a risk-based approach in developing its audit plan which addresses all the core auditable areas of the Group based on the risk profile which has been updated from time to time. The audit focuses on high risk areas to assess if adequate action plans have been put in place to address the risks associated with audit findings. The audit ascertains that the risks are effectively mitigated by the existing controls or the internal auditors will recommend further controls to mitigate the risks. The internal auditors conduct their reviews and the findings, recommendations for improvements and management responses are reported with periodic follow-up on the implementation of action plans.

All recommendations for improvement over the internal control procedures are tabled on a regular basis to the AC. The internal auditors will also perform necessary follow up and review on the corrective actions plans as agreed by the respective management teams.

(b) The Internal Audit team is required to conduct assessments of the internal control system pertaining to the processes of the relevant business/functional units which have a bearing on the financial information of the Group, to ensure the reliability and integrity of such information.

(c) The Board has engaged an independent professional consulting firm, JWC Consulting Sdn. Bhd., to perform a limited assurance review on selected Environmental, Social and Governance ("ESG") indicators to enhance the reliability, accuracy and completeness of sustainability-related disclosures. The scope of review covers selected ESG metrics and related data collection processes, with findings and recommendations communicated to Management for continuous improvement of ESG reporting practices and internal controls over sustainability data.

(d) The External Auditors' annual audit plan and audit review memorandum are tabled annually to the AC for deliberation and approval.

11. Insurance

Sufficient insurance coverage and physical safeguards on major assets are in place to ensure the Group's assets are adequately covered against any mishap that could result in material loss. A yearly policy renewal exercise is undertaken by Management to review the coverage of the assets as recorded in the current fixed asset register and their respective carrying amount and "replacement values", that is the prevailing market price for the same or similar item, where applicable. The Group also undertakes fire consequential loss insurance coverage to ensure it is sufficiently insured against any losses arising from various perils faced in the Group's operations.

12. Compliance Management

The compliance management covers compliance to all legal obligations imposed on the Group, in particular laws, regulations, rules and major identified guidelines or legal requirements. It also covers risk-based compliance to internal policies and procedures, code of ethics and business conduct.

In FYE 2026, there were no major non-compliance issues encountered.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

KEY ELEMENTS OF INTERNAL CONTROL (CONT'D)

13. Information Security and Cybersecurity

The Group recognises the importance of safeguarding its information assets, systems and operational data against cybersecurity threats and unauthorised access. The Group has implemented information technology controls, including user access controls, password policies, system backups, antivirus protection and periodic system maintenance to minimise the risk of data breaches, system disruptions and operational downtime. Management continues to monitor cybersecurity developments and enhance security measures where necessary to support business continuity and operational reliability.

14. Climate-Related Risk Management

The Group recognises climate change as an emerging business risk that may impact its operations, supply chain, regulatory compliance and operating costs. The Group continues to strengthen its climate-related risk management practices through initiatives focused on energy efficiency, carbon emission reduction, waste management, water conservation and environmental compliance. Climate-related matters are periodically reviewed as part of the Group's risk management framework to assess potential operational and regulatory impacts, identify mitigation measures and support long-term business sustainability.

BOARD ASSURANCE AND LIMITATION

The Board has received assurance from the Chief Executive Officer and Chief Financial Officer that the Group's risk management and internal control system are operating adequately and effectively in all material aspect, based on the risk management and internal control system of the Group.

The Board is satisfied that the existing level of risk management and internal control system are effective to enable the Group to achieve its business objectives and there were no material losses resulted from significant control weaknesses that would require separate disclosure in the Annual Report.

The Board is committed to continuously strengthen the Group's risk management and internal control system with the evolving business development. Nonetheless, it should be noted that all risk management and internal control system could only manage rather than eliminate risks of failure to achieve business objectives. Therefore, the system of risk management and internal control of the Group can only provide reasonable but not absolute assurance material misstatements, frauds and losses.

In summary, the system of risk management and internal control which has been put in place could only provide reasonable but would not be an absolute assurance against any material misstatement, fraud and/or financial loss.

REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

Pursuant to Paragraph 15.23 of the MMLR, the External Auditors have reviewed this Statement for the inclusion in the Annual Report 2026. As set out in their terms of engagement, the procedures were performed in accordance with Malaysian Approved Standards on Assurance Engagements, ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and Audit and Assurance Practice Guide 3, Guidance for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control included in the Annual Report.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

Based on the review by External Auditors, the External Auditors have reported to the Board that nothing has come to their attention which causes them to believe that this Statement intended to be included in the annual report is not prepared, in all material respects, in accordance with the disclosures required paragraph 7 of SORMIC Guide 2025 to be set out, nor is it factually inaccurate.

CONCLUSION

The Board is of the view that the system of risk management and internal control is in place for FYE 2026, and up to the date of approval of this Statement, accords with the guidelines and that it is adequate to achieve the Group's objectives stated above is sound and sufficient to safeguard the Group's assets, as well as the shareholders investments, and the interests of customers, regulators, employees and other stakeholders.

This Statement was made in accordance with a Board resolution dated 28 September 2026.

AUDIT COMMITTEE REPORT

The Board of Directors ("Board") of RGT Berhad ("RGTBHD" or "the Company") is pleased to present the Audit Committee ("AC" or "Committee") Report for the financial year ended 30 June 2026 ("FYE 2026").

The AC was established with the primary objective of assisting the Board in discharging its statutory duties and responsibilities relating to accounting and reporting practices and internal control system of the Group.

COMPOSITION

The AC comprises of three (3) members; all Independent Non-Executive Directors. The composition of AC meets the requirement of Paragraph 15.09 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("MMLR").

Chairman : **Tan Peng Lam**
(Independent Non-Executive Director)

Members : **Dato' Ir. Low Keng Kok**
(Independent Non-Executive Director)

Dato' Lim Yong Jin
(Independent Non-Executive Director)

The AC Chairman, Tan Peng Lam is a Fellow member of the Association of Chartered Certified Accountants and a member of Malaysian Institute of Accountants. No alternate Director is appointed as a member of AC. All members of the AC are financially literate and are able to understand matters under the purview of the AC.

TERMS OF REFERENCE

The Terms of Reference of the AC is published on the Company's website at www.rgtberhad.com.

MEETINGS

The AC held four (4) meetings during the FYE 2026. The meetings were convened in a structured manner by formal notice of meeting with meeting agenda and reports being sent to AC members at least seven (7) days before the meeting date. Minutes of each AC meetings were recorded and tabled for confirmation at the next following AC meeting and subsequently presented to the Board for information. As and when necessary, the Senior Management, Internal Auditors and External Auditors or relevant personnel are invited to attend its meetings, to brief the AC on specific issues, to provide insights and advice on reports discussed. Details of the attendance of each member are as follows:-

Name of Committee Members	Number of Meetings Attended/ Total Number of Meetings Held	Percentage of Attendance
Tan Peng Lam	4/4	100%
Dato' Ir. Low Keng Kok	4/4	100%
Dato' Lim Yong Jin	4/4	100%

The meetings were held on 28 August 2025, 19 November 2025, 25 February 2026 and 15 May 2026.

AUDIT COMMITTEE REPORT (CONT'D)

SUMMARY OF ACTIVITIES UNDERTAKEN DURING THE FINANCIAL YEAR

In line with the Terms of Reference of AC, the activities carried out by the AC during the FYE 2026 in the discharge of its duties and responsibilities are as follows:-

1. Financial Reporting

On 28 August 2025, the AC reviewed the draft financial statements for the financial year ended 30 June 2025 ("FYE 2025"), the AC Report and the Statement on Risk Management and Internal Control and recommended the same to the Board for inclusion in the Annual Report 2025.

The AC reviewed the quarterly results for the fourth quarter of the FYE 2025 and the quarterly results for the first quarter, second quarter and third quarter of the FYE 2026 at the AC meetings held on 28 August 2025, 19 November 2025, 25 February 2026 and 15 May 2026 respectively and recommended the same to the Board for approval and announcement to Bursa Securities.

The quarterly financial statements for the 1st, 2nd and 3rd quarters of FYE 2026, which were prepared in accordance with the requirements as set out in Appendix 9B of the MMLR and in compliance with Malaysian Financial Reporting Standards ("MFRSs") 134, Interim Financial Reporting issued by Malaysian Accounting Standards Board, were reviewed by the AC at its meetings.

On 26 August 2026, the AC had also reviewed the audited 4th quarter financial results of the FYE 2026, audited financial statements of the Company and the Group for the FYE 2026, AC Report and the Statement on Risk Management and Internal Control. The AC's recommendations were presented to the subsequent Board's meeting for approval.

2. External Audit

On 28 August 2025 and 15 May 2026, the Committee met with the External Auditors ("EA") without the presence of the Management.

On 28 August 2025:-
- the AC received and reviewed the Audit Review Memorandum ("ARM") for FYE 2025 and Crowe Malaysia PLT ("CM") briefed the AC on the status of audit completion of the Group and outstanding audit areas as summarised in the ARM;
- the AC reviewed and discussed with CM on the audited financial statements for the FYE 2025 and to recommend for the Board's approval before presentation and receipt by shareholders of the Company at the 44th AGM.

On 25 February 2026, the Committee proposed and recommended to the Board the appointment of Grant Thornton Malaysia PLT ("GT") as the Company's new EA for the financial year ending 30 June 2026, replacing CM. The change was made by mutual agreement as the Company and CM could not reach consensus on the proposed increase in audit fees and related costs. The Board confirms that it is not aware of any matters arising from CM's resignation that need to be brought to the attention of shareholders.

On 15 May 2026, GT tabled the Audit Plan prior to the commencement of audit of financial statements for FYE 2026, particularly, outlined the audit approach, Areas of Audit Emphasis and Accounting Standards Update to the Committee.

AUDIT COMMITTEE REPORT (CONT'D)

SUMMARY OF ACTIVITIES UNDERTAKEN DURING THE FINANCIAL YEAR (CONT'D)

2. External Audit (Cont'd)

During the meeting held on 26 August 2026, GT tabled its ARM FYE 2026 and briefed the Committee on their findings, amongst others, 3 accounting and audit issues identified and 3 Key audit matters. At the same meeting, copies of the EA Evaluation Form (as recommended by the Corporate Governance Guide 2021) in respect for the FYE 2026 were being distributed at the Meeting for review ("the Assessment"). The Committee concluded that based on the Assessment, amongst others as set out below, the EA Performance for FYE 2026 was found adequate and thereby recommended the re-appointment of GT as the EA of the Group to the Board for approval by its shareholders at the forthcoming 45th AGM:-

- after having satisfied with its audit independence and the performance of GT throughout its course of audit FYE 2026;
- satisfied that the calibre, quality processes/performance of EA;
- able to give adequate technical support when audit issue arises; and
- adequate experiences and resources of GT and audit engagements.

3. Internal Audit Function

The Group outsources its internal audit ("IA") function to an independent professional consulting firm, Talent League Sdn. Bhd. ("TL") to provide independent review of the Group's internal control system and assist the Board in the discharge of their duties and responsibilities. TL provides reasonable assurance to the AC and the Board on whether the internal control processes have been adequately established and are operating effectively.

The cost incurred for the IA function of the Group in respect of FYE 2026 was RM42,000.00 (3 Audit areas as shown in the table below). The AC is of the opinion that the amount spent in FYE2026 is adequate to provide an effective IA function.

The Internal Auditors presented its findings together with recommendation and management action plan to the Committee for review on 28 August 2025 and 15 May 2026 respectively. On 26 August 2026, the Committee reviewed and approved the IA Plan FYE 2027 for adoption. Besides, the Committee also followed up from time to time the updates and corrective actions by the Management on audited areas reported in the prior quarters.

During the FYE 2026, Internal Auditors have conducted a total of three (3) core auditable areas, covering the following business processes:-

No	Audit areas/cycles
1	Revenue and Credit Risk Management
2	IT General Control
3	Production and Quality Assurance

AUDIT COMMITTEE REPORT (CONT'D)

SUMMARY OF ACTIVITIES UNDERTAKEN DURING THE FINANCIAL YEAR (CONT'D)

3. Internal Audit Function (Cont'd)

During FYE 2026, the Committee had on 28 August 2025 and 15 May 2026 met with the Internal Auditors without the presence of the Management. Internal Auditors has concluded that the staff and the Management have been providing full co-operation throughout their audit thus far and no major internal control issue that the IA would require the Committee's attention.

The AC had assessed the adequacy and effectiveness of IA Function for FYE 2026 at its meeting held on 26 August 2026 ("IA Assessment"). The AC concluded that based on the IA Assessment, the IA Function was found to be adequate.

4. Related Party Transactions

- Reviewed the related party transactions entered into by the Company and its subsidiaries in conformity to the established procedures in adherence to the MMLR.
- Reviewed recurrent related party transactions on quarterly basis to ascertain if the transactions were at arm's length basis and on normal commercial terms.

5. Conflict of Interest

- Reviewed any conflict of interest or potential conflict of interest situation involving Directors or Senior Management and recommend measures to be taken to resolve, eliminate or mitigate such conflicts for Board's deliberation and approval.
- The AC reviewed and noted that no conflict of interest situation arose, persist or may arise within the Group.

The AC reviewed the Statement on Risk Management and Internal Control in respect of FYE 2026 on 26 August 2026 for publication in the Annual Report 2026. Further information on the IA Function and its activities are set out in the Statement on Risk Management and Internal Control in the Annual Report 2026.

This AC Report is issued in accordance with a Board resolution dated 28 September 2026.

ADDITIONAL COMPLIANCE INFORMATION

In compliance with the MMLR of Bursa Securities, the following information is provided:

UTILISATION OF PROCEEDS

Bonus Issue of Warrants

There were no warrants exercised during the financial year ended 30 June 2026 ("FYE2026").

Special Issue

The Company issued a Special Issue of up to 59,110,000 shares to Bumiputera investors at RM0.258 per share, approved by Bursa Securities.

As at 17 September 2025, 319,500 shares were issued and listed, raising RM82,431, which was fully used to cover expenses for the exercise.

AUDIT AND NON-AUDIT FEES

The amount of audit and non-audit fees incurred for services rendered to the Company and its subsidiaries for FYE 2026 by the Company's Auditors, or a firm or company affiliated to the Auditors are as follows:-

Category	Audit Fees	Non-Audit Fees ^
	RM	RM
Company	70,000	53,000
Subsidiaries	130,000	48,500
Total	200,000	101,500

^ Non-audit fees consist of review of the Statement on Risk Management and Internal Control, review of IT General Control and taxation fee.

EMPLOYEES SHARE OPTION SCHEME

No Employees Share Option Scheme was implemented by the Company during the financial year.

MATERIAL CONTRACTS

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES
IN RESPECT OF THE ANNUAL AUDITED FINANCIAL STATEMENTS

Pursuant to Paragraph 15.26(a) of Main Market Listing Requirements of the Bursa Malaysia Securities Berhad, the Board of Directors ("Board") of RGT Berhad ("RGTBHD" or "the Company") is required to issue a statement explaining their responsibilities for preparing the annual audited financial statements.

The Board has prepared the audited financial statements which gave a true and fair view of the state of affairs, its results and cash flows, of the Company and its subsidiaries ("the Group"). In preparing the financial statements, the Board has considered the following:-

- That the Group and the Company have used appropriate accounting policies, and these are applied consistently;
- That reasonable and prudent judgements and estimates were made;
- That the approved accounting standards in Malaysia have been adopted; and
- That the financial statements have been prepared on a going concern basis.

The Board is responsible for ensuring that the Group maintain proper accounting records which disclose with reasonable accuracy the financial positions of the Group and the Company, and which enable them to ensure that the financial statements comply with the Companies Act 2016.

The Board has general responsibility for taking such steps that are reasonably available to them to safeguard the assets of the Group and the Company, and to prevent and detect fraud and other irregularities.

This Statement was made in accordance with a Board resolution dated 28 September 2026.

DIRECTORS' REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

The directors hereby submit their report together with 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 consist of investment holding.

The principal activities of the subsidiaries are shown in Note 8 to the financial statements.

There have been no significant changes in the nature of these activities during the financial year.

RESULTS

	Group	Company
	RM	RM
Loss for the financial year	**(3,512,891)**	**(47,196,978)**
Attributable to:		
Owners of the Company	**(2,488,725)**	**(47,196,978)**
Non-controlling interests	**(1,024,166)**	**–**
	(3,512,891)	**(47,196,978)**

In the opinion of the directors, the results of the operations of the Group and Company for the financial year ended 30 June 2026 have not been substantially affected by any item, transaction or event of a material and unusual nature except for the impairment loss on investment in subsidiaries as disclosed in Note 8 to the financial statements, which has been charged to profit or loss for the financial year.

DIVIDENDS

No dividends have been declared or paid by the Company since the end of the previous financial year.

The directors do not recommend any dividend payment for the financial year.

RESERVES AND PROVISIONS

All material transfers to or from reserves or provisions during the financial year are disclosed in the notes to the financial statements.

SHARE CAPITAL AND DEBENTURE

During the financial year, the Company had increased its issued and paid-up share capital from RM248,608,465 to RM248,690,896 by way of issuance of 319,500 new ordinary shares at an issue price of RM0.258 per ordinary share amounting to RM82,431.

The new ordinary shares issued during the financial year ranked *pari passu* in all respects with the existing ordinary shares of the Company.

Other than the foregoing, the Company did not issue any other shares or debentures.

DIRECTORS' REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

TREASURY SHARES

During the financial year, the Company repurchased 350,000 units of its issued ordinary shares from the open market for a total consideration of RM97,745, including transaction costs of RM535. The average price paid for the shares repurchased was approximately RM0.278 per share and was financed by internally generated funds. The shares repurchased are held as treasury shares and treated in accordance with the requirements of Section 127(6) of the Companies Act 2016.

As at 30 June 2026, the Company held 10,455,433 treasury shares out of its total 352,815,216 issued ordinary shares. Further relevant details are disclosed in Note 18 to the financial statements.

WARRANTS

The movement of the warrants during the financial year are as follows:

	Number of warrants 2024/2029			
	Balance at 1.7.2025	Exercise	Lapse	Balance at 30.6.2026
Warrant 2024/2029	69,229,718	–	–	69,229,718

The salient terms of the warrants are disclosed in Note 17 to the financial statements.

DIRECTORS

The directors of the Company in office since the beginning of the financial year to the date of this report are:

Directors of the Company:

Dato' Ir. Low Keng Kok
* **Datuk Lim Seat Hoe**
* **Lee Soo Ching**
* **Ng Choon Keat**
Dato' Lim Yong Jin
Henco Pezij
Tan Peng Lam

* The directors are also directors of the Company's subsidiaries.

Directors of the Subsidiaries:

Hor Lim Chee
Tan Song Chai
Lam Kim Goon
See Han Liong
Yew Chong Hooi
Ong Liang Kheng
Ooi Swang Kieat
Lye Chai Foong

DIRECTORS' REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

DIRECTORS' INTERESTS

According to the Register of Directors' Shareholdings required to be kept under Section 59 of the Companies Act 2016, the interests of directors in office at the end of the financial year in shares and warrants in the Company during the financial year are as follows:

	Number of ordinary share			
	Balance at 1.7.2025	Bought	Sold	Balance at 30.6.2026
The Company:				
Direct Interest:				
Dato' Ir. Low Keng Kok	666,666	–	–	666,666
Datuk Lim Seat Hoe	6,120,000	2,710,300	–	8,830,300
Lee Soo Ching	1,216,666	–	–	1,216,666
Ng Choon Keat	14,233,333	–	–	14,233,333
Dato' Lim Yong Jin	766,666	–	–	766,666
Henco Pezij	10,000	–	–	10,000
Deemed Interest:				
^ Datuk Lim Seat Hoe	89,200,000	4,021,500	–	93,221,500
# Ng Choon Keat	92,575,000	4,021,500	–	96,596,500

	Number of warrants			
	Balance at 1.7.2025	Exercise	Lapse	Balance at 30.6.2026
Dato' Ir. Low Keng Kok	133,333	–	–	133,333
Datuk Lim Seat Hoe	1,200,000	–	–	1,200,000
Lee Soo Ching	243,333	–	–	243,333
Ng Choon Keat	2,846,666	–	–	2,846,666
Dato' Lim Yong Jin	153,333	–	–	153,333
Deemed Interest:				
^ Datuk Lim Seat Hoe	17,840,000	–	–	17,840,000
# Ng Choon Keat	18,515,000	–	–	18,515,000

By virtue of their interests in shares in the Company, Datuk Lim Seat Hoe and Ng Choon Keat are deemed to have interest in shares in the subsidiaries to the extent of the Company's interests, pursuant to Section 8 of the Companies Act 2016.

^ Deemed interest pursuant to Section 8(4) of the Companies Act 2016 by virtue of shares held through RGT Equity Holdings Sdn. Bhd.

Deemed interest pursuant to Section 8(4) of the Companies Act 2016 by virtue of shares held through RGT Equity Holdings Sdn. Bhd. and Vertical Portal Sdn. Bhd.

DIRECTORS' REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

DIRECTORS' REMUNERATION AND BENEFITS

During the financial year, the fees and other benefits received and receivable by the directors of the Company from the Group and the Company are as follows:

	Company	Subsidiaries	Group
	RM	RM	RM
Fees	**168,000**	**–**	**168,000**
Salaries, bonus and allowances	**8,000**	**1,347,000**	**1,355,000**
Defined contribution plan	**–**	**92,310**	**92,310**
Social security contributions and employment insurance scheme	**–**	**3,679**	**3,679**
Estimated money value of benefits-in-kind	**–**	**54,950**	**54,950**
	176,000	**1,497,939**	**1,673,939**

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, with the objects of enabling directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of the previous financial year, no director of the Company has received or become entitled to receive any benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by the directors as shown above) by reason of a contract made by the Company or a related corporation with a director or with a firm of which the director is a member, or with a company in which the director has substantial financial interest, other than those related party transactions disclosed in the notes to the financial statements.

INDEMNITY AND INSURANCE FOR DIRECTORS AND OFFICERS

The total amount of indemnity coverage and insurance premium paid for the directors and officers of the Group and of the Company are RM1,000,000 and RM5,500 respectively.

OTHER STATUTORY INFORMATION

Before the financial statements of the Group and of the Company were made out, the directors took reasonable steps:

(i) to ascertain that proper action had been taken in relation to the writing off of bad debts and the provision for doubtful debts and satisfied themselves that adequate provision 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 realise their value as shown in the accounting records in the ordinary course of business had been written down to an amount which they might be expected so to realise.

DIRECTORS' REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

OTHER STATUTORY INFORMATION (CONT'D)

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 provision 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 the current assets in the financial statements of the Group and of the Company misleading; or

(iii) which have arisen which would render adherence to the existing methods of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate; or

(iv) not otherwise dealt with in this report or the financial statements which would render any amount stated in the financial statements misleading.

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 persons; and

(ii) any contingent liability in respect of the Group and of the Company which has arisen since the end of the financial year.

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 as and when they fall due; and

(ii) 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 current financial year in which this report is made.

DIRECTORS' REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

AUDITORS

The auditors, **Grant Thornton Malaysia PLT**, have expressed their willingness to continue in office.

The total amount of fees paid to or receivable by the auditors and its affiliate as remuneration for their services to the Group and the Company for the financial year ended 30 June 2026 are as follows:

	Group RM	Company RM
Statutory audit	**200,000**	**70,000**
Assurance related and non-audit services	**101,500**	**53,000**
Total	**301,500**	**123,000**

The Company has agreed to indemnify the auditors to the extent permissible under the provisions of the Companies Act 2016 in Malaysia. However, no payment has been made under this indemnity for the financial year.

Signed on behalf of the Board of Directors in accordance with a resolution of the Board of Directors:

.....
Datuk Lim Seat Hoe

.....
Lee Soo Ching

Penang,

Date: 26 August 2026

DIRECTORS' STATEMENT

In the opinion of the directors, the financial statements set out on pages 105 to 169 are properly drawn up in accordance with Malaysian 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 at 30 June 2026 and of their financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the Board of Directors:

.....
Datuk Lim Seat Hoe

.....
Lee Soo Ching

Date: 26 August 2026

STATUTORY DECLARATION

I, **Lee Soo Ching**, the director primarily responsible for the financial management of **RGT Berhad**, do solemnly and sincerely declare that the financial statements set out on pages 105 to 169 are to the best of my knowledge and belief, 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.

Subscribed and solemnly declared by)
the abovenamed at Penang, this **26th**)
day of **August 2026**.)

.....
Lee Soo Ching

Before me,

.....
Wong Yuee Harng (P189)
Commissioner for Oaths

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF RGT BERHAD
REGISTRATION NO. 198101004909 (71024-T) (INCORPORATED IN MALAYSIA)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **RGT Berhad**, which comprise the statements of financial position as at 30 June 2026 of the Group and of the Company, and the statements of 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 105 to 169.

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 cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for 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 Responsibilities

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"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the 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.

INDEPENDENT AUDITORS' REPORT (CONT'D)
TO THE MEMBERS OF RGT BERHAD
REGISTRATION NO. 198101004909 (71024-T) (INCORPORATED IN MALAYSIA)

Report on the Audit of the Financial Statements (Cont'd)

Key Audit Matters (Cont'd)

Key Audit Matters	How Our Audit Addressed the Key Audit Matters
Goodwill impairment assessment - Group *(Note 7 to the financial statements)* As at 30 June 2026, the Group has goodwill amounting to RM32.97 million which has been allocated to engineered polymer products and factory automation and precision engineering operating segments as the cash generating units ("CGUs"). Management performed impairment assessments of the goodwill allocated to the CGUs by determining the recoverable amounts of the CGUs using value-in-use models. The impairment assessment is inherently subjective and requires significant management judgement, particularly in respect of the forecast cash flows, revenue growth rates, profit margins, terminal growth rates and discount rates applied in the valuation models. Given the magnitude of the goodwill balance and the significant judgements and estimates involved in determining the recoverable amounts of the CGUs, we considered the impairment assessment of goodwill to be a key audit matter.	Our audit procedures in relation to the goodwill impairment assessment included, amongst others, the following: • Obtaining an understanding of management's process for identifying CGUs and performing the impairment assessment; • Assessing the reasonableness of the value-in-use models used by management, where appropriate; • Challenging the key assumptions used in the valuation models, including forecast revenue growth rates, operating margins, terminal growth rates and discount rates, by comparing these against historical performance, sales orders obtained, financial budgets, industry trends, external market data and consulting our valuation specialists; • Assessing the reliability of management's forecasting process by comparing prior year forecasts to actual results achieved; • Performing sensitivity analysis over key assumptions to evaluate the impact of reasonably possible changes that could result in impairment; and • Assessed the adequacy of disclosures in the financial statements.

INDEPENDENT AUDITORS' REPORT (CONT'D)
TO THE MEMBERS OF RGT BERHAD
REGISTRATION NO. 198101004909 (71024-T) (INCORPORATED IN MALAYSIA)

Report on the Audit of the Financial Statements (Cont'd)

Key Audit Matters (Cont'd)

Key Audit Matters	How Our Audit Addressed the Key Audit Matters
Impairment assessment of investment in subsidiaries - Company *(Note 8 to the financial statements)* During the financial year, certain subsidiaries generated results below management's expectations. Management performed an impairment assessment of the investment by comparing its carrying amount against the estimated equity values of Rapid Growth Technology Sdn. Bhd. and Top Degree (M) Sdn. Bhd. The equity values were determined using a valuation model based on the respective subsidiary's projected future financial performance and other valuation assumptions. The determination of the equity value involves significant management judgement, particularly in respect of the forecast revenue, profitability, growth assumptions, discount rate and other market-based inputs used in the valuation. Changes in these assumptions may have a significant impact on the estimated equity value and consequently on the impairment assessment of the investment. Given the circumstances, we considered this to be a key audit matter.	Our audit procedures in relation to the impairment assessment of investment in subsidiaries included, amongst others, the following: • Obtaining an understanding of management's process for assessing impairment indicators and determining the recoverable amount of the investment in the subsidiary; • Assessing the appropriateness of the valuation methodology adopted by management in determining the equity value of the subsidiary; • Challenging the key assumptions used in the equity value, including forecast revenue growth rates, operating margins, terminal growth rates and discount rates, by comparing these against historical performance, sales orders obtained, financial budgets, industry trends, external market data and consulting our valuation specialists; • Assessing the key assumptions adopted by management, including revenue growth rates, profit margins and long-term growth prospects of the subsidiary; and • Assessed the adequacy of disclosures in the financial statements.

INDEPENDENT AUDITORS' REPORT (CONT'D)
TO THE MEMBERS OF RGT BERHAD
REGISTRATION NO. 198101004909 (71024-T) (INCORPORATED IN MALAYSIA)

Report on the Audit of the Financial Statements (Cont'd)

Key Audit Matters (Cont'd)

Key Audit Matters	How Our Audit Addressed the Key Audit Matters
Revenue recognition - Group *(Note 25 to the financial statements)* The Group's revenue is mainly derived from the engineered polymer products and factory automation and precision engineering operating segments and is recognised at a point in time. We focus on this area due to the magnitude and voluminous transactions which may give rise to a higher risk of material misstatements in respect of the timing and amount of revenue recognised.	Our audit procedures in relation to the revenue recognition included, amongst others, the following: • Obtained an understanding of the Group's revenue recognition process and application and thereafter tested key controls on the occurrence of revenue; • Performed analytical procedures on the trend of revenue recognised to identify for any abnormalities; • Performed substantive testing on a sampling basis to verify that revenue recognition criteria were properly applied by checking to the documents which evidence the delivery of goods to the customers; • Assessed whether revenue was recognised in the correct period by testing cut-off through assessing sales transactions taking place at either side of the reporting date as well as reviewing credit notes and sales returns issued after the reporting date; and • Reviewed the sales ledger to identify any sales transactions that were entered using journals or non-sales invoices references and evaluated the nature of the transactions to determine whether they were *bona fide* transactions.

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 (CONT'D)
TO THE MEMBERS OF RGT BERHAD
REGISTRATION NO. 198101004909 (71024-T) (INCORPORATED IN MALAYSIA)

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 Malaysian Financial Reporting 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 misstatement, 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 misstatement, 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 misstatement 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 from 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 (CONT'D)
TO THE MEMBERS OF RGT BERHAD
REGISTRATION NO. 198101004909 (71024-T) (INCORPORATED IN MALAYSIA)

Auditors' Responsibilities for the Audit of the Financial Statements (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 a basis for forming an opinion on the financial statements of the Group. 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

(i) 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.

(ii) The financial statements of the Company for the preceding year ended 30 June 2025 were audited by another firm of auditors whose report dated 9 September 2025, expressed an unqualified opinion on the financial statements.

Grant Thornton Malaysia PLT
AF: 0737
201906003682 (LLP0022494-LCA)
Chartered Accountants

Terence Lau Han Wen
No. 03298/04/2027 J
Chartered Accountant

Penang

Date: 26 August 2026

STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	NOTE	GROUP 2026 RM	GROUP (Restated) 2025 RM	COMPANY 2026 RM	COMPANY 2025 RM
ASSETS					
Non-current assets					
Property, plant and equipment	4	**94,161,763**	97,582,015	**–**	–
Investment properties	5	**2,014,000**	2,022,000	**–**	–
Right-of-use assets	6	**34,987,655**	18,886,411	**–**	–
Goodwill	7	**32,969,957**	32,969,957	**–**	–
Investments in subsidiaries	8	**–**	–	**191,723,025**	236,076,025
Investment in an associate	9	**1,921,500**	1,901,882	**1,967,100**	1,967,100
Deferred tax assets	10	**3,996,088**	2,622,200	**–**	–
		170,050,963	155,984,465	**193,690,125**	238,043,125
Current assets					
Inventories	11	**18,136,568**	16,666,811	**–**	–
Trade and other receivables	12	**34,411,237**	32,335,284	**4,711,042**	4,251,791
Prepayments	13	**3,174,426**	18,887,183	**85,677**	122,058
Current tax assets		**2,100,919**	3,231,483	**10,818**	–
Derivatives financial assets	14	**–**	530,048	**–**	–
Cash and cash equivalents	15	**11,877,153**	18,206,589	**116,724**	923,510
		69,700,303	89,857,398	**4,924,261**	5,297,359
Non-current assets held for sale	16	**2,369,259**	–	**–**	–
		72,069,562	89,857,398	**4,924,261**	5,297,359
TOTAL ASSETS		**242,120,525**	245,841,863	**198,614,386**	243,340,484
EQUITY AND LIABILITIES					
Share capital	17	**248,690,896**	248,608,465	**248,690,896**	248,608,465
Treasury shares	18	**(6,615,976)**	(6,518,231)	**(6,615,976)**	(6,518,231)
Consolidation reserve	19	**(121,609,700)**	(121,609,700)	**–**	–
Retained profits	20	**19,854,810**	22,343,535	**(46,331,033)**	865,945
		140,320,030	142,824,069	**195,743,887**	242,956,179
Non-controlling interests		**6,844,308**	6,368,474	**–**	–
Total equity		**147,164,338**	149,192,543	**195,743,887**	242,956,179

The accompanying notes form an integral part of these financial statements.

STATEMENTS OF FINANCIAL POSITION (CONT'D)
AS AT 30 JUNE 2026

	NOTE	GROUP 2026 RM	GROUP (Restated) 2025 RM	COMPANY 2026 RM	COMPANY 2025 RM
Non-current liabilities					
Deferred income	**21**	**436,321**	525,065	**–**	–
Lease liabilities	**6**	**551,803**	83,404	**–**	–
Borrowings	**22**	**38,011,336**	43,067,655	**–**	–
Deferred tax liabilities	**10**	**7,520,541**	7,974,991	**–**	–
		46,520,001	51,651,115	**–**	–
Current liabilities					
Deferred income	**21**	**88,744**	88,744	**–**	–
Trade and other payables	**23**	**17,617,594**	15,762,113	**2,870,499**	370,005
Contract liabilities	**24**	**3,445,592**	1,192,794	**–**	–
Derivatives financial liabilities	**14**	**126,464**	–	**–**	–
Lease liabilities	**6**	**1,065,713**	703,784	**–**	–
Borrowings	**22**	**25,908,060**	27,236,470	**–**	–
Current tax liabilities		**184,019**	14,300	**–**	14,300
		48,436,186	44,998,205	**2,870,499**	384,305
Total liabilities		**94,956,187**	96,649,320	**2,870,499**	384,305
TOTAL EQUITY AND LIABILITIES		**242,120,525**	245,841,863	**198,614,386**	243,340,484

The accompanying notes form an integral part of these financial statements.

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	NOTE	GROUP 2026 RM	GROUP (Restated) 2025 RM	COMPANY 2026 RM	COMPANY (Restated) 2025 RM
Revenue	25	**120,383,643**	140,285,835	**1,000,000**	3,700,000
Cost of sales		**(99,079,144)**	(115,590,960)	**–**	–
Gross profit		**21,304,499**	24,694,875	**1,000,000**	3,700,000
Other income	26	**1,362,171**	983,212	**5,203**	933,519
Administrative and general expenses		**(24,461,059)**	(25,554,710)	**(48,394,621)**	(4,852,778)
Impairment loss on receivables		**–**	(37,409)	**–**	–
Finance income	27	**122,526**	180,573	**288,851**	191,775
Finance costs	28	**(2,896,774)**	(2,637,597)	**(74,153)**	–
Share of associate's profit/(loss)		**19,618**	(65,218)	**–**	–
Loss before tax	29	**(4,549,019)**	(2,436,274)	**(47,174,720)**	(27,484)
Taxation	30	**1,036,128**	62,377	**(22,258)**	(98,173)
Loss for the financial year, representing total comprehensive loss for the financial year		**(3,512,891)**	(2,373,897)	**(47,196,978)**	(125,657)
Total comprehensive loss attributable to:					
Owners of the Company		**(2,488,725)**	(1,618,260)	**(47,196,978)**	(125,657)
Non-controlling interests		**(1,024,166)**	(755,637)	**–**	–
		(3,512,891)	(2,373,897)	**(47,196,978)**	(125,657)
Loss per share attributable to owners of the Company (sen)					
- Basic/Diluted	31	**(0.73)**	(0.47)		

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	NOTE	Attributable to owners of the Company						
		Share Capital RM	Treasury Shares RM	Non-distributable Consolidation Reserve RM	Distributable Retained Profits RM	Total RM	Non-controlling Interests RM	Total Equity RM
2026								
Balance at beginning		**248,608,465**	**(6,518,231)**	**(121,609,700)**	**22,343,535**	**142,824,069**	**6,368,474**	**149,192,543**
Total comprehensive loss for the financial year		**–**	**–**	**–**	**(2,488,725)**	**(2,488,725)**	**(1,024,166)**	**(3,512,891)**
Transactions with owners of the Company:								
Share issuance	**17**	**82,431**	**–**	**–**	**–**	**82,431**	**–**	**82,431**
Share issuance to non-controlling interests		**–**	**–**	**–**	**–**	**–**	**1,500,000**	**1,500,000**
Purchase of treasury shares	**18**	**–**	**(97,745)**	**–**	**–**	**(97,745)**	**–**	**(97,745)**
Total transactions with owners of the Company		**82,431**	**(97,745)**	**–**	**–**	**(15,314)**	**1,500,000**	**1,484,686**
Balance at end		**248,690,896**	**(6,615,976)**	**(121,609,700)**	**19,854,810**	**140,320,030**	**6,844,308**	**147,164,338**
2025								
Balance at beginning		248,608,465	(4,720,798)	(121,609,700)	23,961,795	146,239,762	7,424,111	153,663,873
Total comprehensive loss for the financial year		–	–	–	(1,618,260)	(1,618,260)	(755,637)	(2,373,897)
Transactions with owners of the Company:								
Dividends paid to non-controlling interest		–	–	–	–	–	(300,000)	(300,000)
Purchase of treasury shares	**18**	–	(1,797,433)	–	–	(1,797,433)	–	(1,797,433)
Total transactions with owners of the Company		–	(1,797,433)	–	–	(1,797,433)	(300,000)	(2,097,433)
Balance at end		248,608,465	(6,518,231)	(121,609,700)	22,343,535	142,824,069	6,368,474	149,192,543

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	NOTE	Share Capital RM	Treasury Shares RM	Distributable Retained Profits RM	Total Equity RM
2026					
Balance at beginning		**248,608,465**	**(6,518,231)**	**865,945**	**242,956,179**
Total comprehensive loss for the financial year		**–**	**–**	**(47,196,978)**	**(47,196,978)**
Transactions with owners of the Company:					
Share issuance	**17**	**82,431**	**–**	**–**	**82,431**
Purchase of treasury shares	**18**	**–**	**(97,745)**	**–**	**(97,745)**
Total transactions with owners of the Company		**82,431**	**(97,745)**	**–**	**(15,314)**
Balance at end		**248,690,896**	**(6,615,976)**	**(46,331,033)**	**195,743,887**
2025					
Balance at beginning		248,608,465	(4,720,798)	991,602	244,879,269
Total comprehensive loss for the financial year		–	–	(125,657)	(125,657)
Transactions with owners of the Company:					
Purchase of treasury shares	18	–	(1,797,433)	–	(1,797,433)
Balance at end		248,608,465	(6,518,231)	865,945	242,956,179

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	GROUP	
		(Restated)
	2026	2025
	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	**(4,549,019)**	(2,436,274)
Adjustments for:		
Accretion of interest on lease liabilities	**47,493**	59,412
Amortisation of deferred income	**(88,744)**	(88,743)
Depreciation of:		
- property, plant and equipment	**8,462,928**	8,947,065
- investment properties	**8,000**	6,920
- right-of-use assets	**1,922,867**	1,529,277
Distribution income	**(6,046)**	(21,457)
Fair value loss/(gains) on financial instruments	**573,071**	(697,961)
Gain on derecognition of right-of-use assets	**–**	(145)
Gain on disposal of property, plant and equipment	**–**	(107,040)
Impairment losses on receivables	**–**	37,409
Impairment loss on goodwill	**–**	462,000
Interest expense	**2,849,281**	2,578,185
Interest income	**(116,480)**	(159,116)
Inventories written down:		
- addition	**113,512**	40,999
- reversal	**–**	(314,803)
Inventories written off	**18,252**	3,054
Property, plant and equipment written off	**25,882**	12,406
Shares of associate's (profit)/loss	**(19,618)**	65,218
Unrealised (gain)/loss on foreign exchange	**(581,524)**	622,597
Operating profit before working capital changes	**8,659,855**	10,539,003
Changes in:		
Inventories	**(1,601,521)**	2,748,530
Receivables	**(1,433,094)**	(3,213,955)
Prepayments	**(1,223,062)**	(899,271)
Payables	**1,770,150**	701,210
Contract liabilities	**2,252,798**	1,102,059
Cash generated from operations, balance carried forward	**8,425,126**	10,977,576

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	NOTE	GROUP 2026 RM	GROUP (Restated) 2025 RM
Balance brought forward		**8,425,126**	10,977,576
Income tax paid		**(872,863)**	(807,672)
Income tax refunded		**1,380,936**	113,354
Net cash from operating activities		**8,933,199**	10,283,258
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	**A**	**(5,078,181)**	(4,407,744)
Acquisition of right-of-use assets	**B**	**(1,431,643)**	(14,616,183)
Contingent consideration received		**–**	1,430,000
Interest received		**116,480**	159,116
Proceeds from disposal of property, plant and equipment		**–**	112,715
Net changes of short-term funds		**1,685,293**	6,869,633
Subscription of shares in an associate		**–**	(1,967,100)
Net cash used in investing activities		**(4,708,051)**	(12,419,563)
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividends paid to non-controlling interests		**–**	(300,000)
Drawdown of term loans	**C**	**3,538,780**	13,753,000
Interest paid		**(2,849,281)**	(2,578,185)
Payment of lease liabilities	**C**	**(1,193,450)**	(1,164,849)
Placement of term deposits pledged as security, net		**(26,893)**	(26,618)
Proceeds from issuance of ordinary shares		**82,431**	–
Proceeds from issuance of shares to non-controlling interests		**1,500,000**	–
Purchase of treasury shares		**(97,745)**	(1,797,433)
Repayment of hire purchase loans	**C**	**(381,351)**	(595,000)
Repayment of term loans	**C**	**(8,059,836)**	(7,775,999)
Net changes in bankers' acceptance	**C**	**1,033,000**	(87,321)
Net changes in revolving credit	**C**	**(160,322)**	4,650,260
Net changes in short-term loan	**C**	**(2,395,000)**	2,395,000
Net cash (used in)/from financing activities		**(9,009,667)**	6,472,855
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS, BALANCE CARRIED FORWARD		**(4,784,519)**	4,336,550

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	GROUP	
		(Restated)
	2026	2025
	RM	RM
BALANCE BROUGHT FORWARD	**(4,784,519)**	4,336,550
Effects of foreign exchange rates changes	**23,996**	(34,877)
CASH AND CASH EQUIVALENTS AT BEGINNING	**12,145,505**	7,843,832
CASH AND CASH EQUIVALENTS AT END	**7,384,982**	12,145,505
Represented by:		
Short-term funds	**3,434,837**	5,030,643
Fixed deposits with a licensed bank	**1,057,334**	1,030,441
Cash in hand and cash at bank	**7,384,982**	12,145,505
	11,877,153	18,206,589
Less: Short-term funds with maturity more than 3 months	**(3,434,837)**	(5,030,643)
Fixed deposits pledged to licensed banks	**(1,057,334)**	(1,030,441)
	7,384,982	12,145,505
A. Purchase of property, plant and equipment		
Total acquisition cost	**7,437,817**	2,088,108
Acquisition under the hire purchase loan	**(40,000)**	–
Cost prepaid in prior year	**(2,319,636)**	–
Cost prepaid in current year	**–**	2,319,636
Net cash outflows during the financial year	**5,078,181**	4,407,744
B. Purchase of right-of-use assets		
Total acquisition cost	**16,047,826**	–
Cost prepaid in prior year	**(14,616,183)**	–
Cost prepaid in current year	**–**	14,616,183
Net cash outflows during the financial year	**1,431,643**	14,616,183

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

C. Liabilities arising from financing activities

	Balance at beginning RM	Cash flows RM	Others[1] RM	Balance at end RM
2026				
Bankers' acceptance	**1,949,000**	**1,033,000**	**–**	**2,982,000**
Hire purchase loans	**803,926**	**(381,351)**	**40,000**	**462,575**
Revolving credit	**13,500,000**	**(160,322)**	**–**	**13,339,678**
Short-term loan	**2,395,000**	**(2,395,000)**	**–**	**–**
Term loans	**51,656,199**	**(4,521,056)**	**–**	**47,135,143**
Lease liabilities	**787,188**	**(1,193,450)**	**2,023,778**	**1,617,516**
Total liabilities arising from financing activities	**71,091,313**	**(7,618,179)**	**2,063,778**	**65,536,912**
2025				
Bankers' acceptance	2,036,321	(87,321)	–	1,949,000
Hire purchase loans	1,398,926	(595,000)	–	803,926
Revolving credit	8,849,740	4,650,260	–	13,500,000
Short-term loan	–	2,395,000	–	2,395,000
Term loans	45,679,198	5,977,001	–	51,656,199
Lease liabilities	1,833,963	(1,164,849)	118,074	787,188
Total liabilities arising from financing activities	59,798,148	11,175,091	118,074	71,091,313

Notes:

[1] The amount consists of non-cash items represented by:

	2026 RM	2025 RM
Accretion of interest on lease liabilities	**47,493**	59,412
Additions of lease liabilities	**1,976,285**	63,159
Derecognition due to lease modification	**–**	(4,497)
Others	**40,000**	–
	2,063,778	118,074

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	COMPANY	
		(Restated)
	2026	2025
	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	**(47,174,720)**	(27,484)
Adjustments for:		
Dividend income	**(1,000,000)**	(3,700,000)
Distribution income	**(382)**	(7,538)
Fair value gains on financial instruments	**(5,035)**	(53,180)
Impairment loss on investment in subsidiaries:		
- Addition	**47,853,000**	4,044,000
- Reversal	**–**	(880,339)
Interest expense	**74,153**	–
Interest income	**(288,469)**	(184,237)
Operating loss before working capital changes	**(541,453)**	(808,778)
Changes in:		
Receivables	**(9,251)**	(1,791)
Prepayments	**36,381**	(116,854)
Payables	**(149,506)**	128,701
Cash used in operations	**(663,829)**	(798,722)
Income tax paid	**(54,040)**	(71,703)
Income tax refunded	**6,664**	5,795
Net cash used in operating activities	**(711,205)**	(864,630)
CASH FLOWS FROM INVESTING ACTIVITIES		
Contingent consideration received	**–**	1,430,000
Dividends received	**1,000,000**	3,700,000
Interest received	**288,469**	184,237
Net changes in subsidiaries' balances	**(450,000)**	(1,300,000)
Net changes of short-term funds	**407,267**	399,164
Subscription of shares in an associate	**–**	(1,967,100)
Subscription of additional shares in a subsidiary	**(3,500,000)**	–
Net cash (used in)/from investing activities	**(2,254,264)**	2,446,301
Balance carried forward	**(2,965,469)**	1,581,671

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	COMPANY	
		(Restated)
	2026	2025
	RM	RM
Balance brought forward	**(2,965,469)**	1,581,671
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	**(74,153)**	–
Proceed from issuance of ordinary shares	**82,431**	–
Net advances from a subsidiary	**2,650,000**	–
Purchase of treasury shares	**(97,745)**	(1,797,433)
Net cash from/(used in) financing activities	**2,560,533**	(1,797,433)
NET DECREASE IN CASH AND CASH EQUIVALENTS	**(404,936)**	(215,762)
CASH AND CASH EQUIVALENTS AT BEGINNING	**521,660**	737,422
CASH AND CASH EQUIVALENTS AT END	**116,724**	521,660
Represented by:		
Short-term funds	**–**	401,850
Cash in hand and cash at bank	**116,724**	521,660
	116,724	923,510
Less: Short-term funds with maturity more than 3 months	**–**	(401,850)
	116,724	521,660

The accompanying notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

1. CORPORATE INFORMATION

General

The Company is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of Bursa Malaysia Securities Berhad.

The registered office of the Company is located at 170-09-01, Livingston Tower, Jalan Argyll, 10050 George Town, Penang.

The principal place of business of the Company is located at No. 1032, Jalan Perindustrian Bukit Minyak, Taman Perindustrian Bukit Minyak, 14100 Simpang Ampat, Penang.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 26 August 2026.

Principal Activities

The principal activities of the Company consist of investment holding.

The principal activities of the subsidiaries 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

2.1 Statement of Compliance

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

2.2 Basis of Measurement

The financial statements of the Group and of the Company are prepared under the historical cost convention, except for certain financial instruments that are measured at fair values at the end of each reporting period as indicated in the material accounting policy information as set out in the notes to the financial statements.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible to by the Group and by the Company.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

2. BASIS OF PREPARATION (CONT'D)

2.2 Basis of Measurement (Cont'd)

Fair Value Measurement (Cont'd)

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group and the Company use valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to their fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 - Valuation techniques for which the lowest level input that is significant to their fair value measurement is directly or indirectly observable.

Level 3 - Valuation techniques for which the lowest level input that is significant to their fair value measurement is unobservable.

For the purpose of fair value disclosures, the Group and the Company have determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of fair value hierarchy as explained above.

2.3 Functional and Presentation Currency

The financial statements are presented in Ringgit Malaysia ("RM") which is also functional currency of the Group and of the Company.

2.4 Adoption of Amendments to MFRSs

The accounting policies adopted by the Group and the Company are consistent with those of the previous financial years except for the adoption of the following amendments to MFRSs that are mandatory for the current financial year:

Effective for annual period beginning on or after 1 January 2025
Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability

Initial application of the above amendments to MFRSs did not have material impact to the financial statements of the Group and of the Company upon adoption.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

2. BASIS OF PREPARATION (CONT'D)

2.5 Standards/Amendments/Improvements to MFRSs Issued But Not Yet Effective

The following are accounting standards/amendments/improvements to MFRSs that have been issued by the Malaysian Accounting Standards Board but are not yet effective for the Group and the Company:

Effective for annual period beginning on or after 1 January 2026
Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Classification and Measurement of Financial Instruments
Annual Improvements to MFRS Accounting Standards - Volume 11
Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity

Effective for annual period beginning on or after 1 January 2027
MFRS 18 Presentation and Disclosure in Financial Statements
MFRS 19 Subsidiaries without Public Accountability: Disclosures
Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosure
Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency
Amendments to MFRS 128 Investments in Associates and Joint Venture: Amendments to the Fair Value Option for Investments in Associates and Joint Ventures

Effective for annual period beginning on or after 1 January 2029
MFRS 20 Regulatory Assets and Regulatory Liabilities

Effective date yet to be confirmed
Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the above standards/amendments/improvements to MFRSs is not expected to have any material impact to the financial statements of the Group and of the Company upon adoption, except for *MFRS 18 Presentation and Disclosure in Financial Statements*.

MFRS 18 introduces new requirements on presentation within the statement of profit or loss, including specified totals and subtotals. It also requires disclosure of management-defined performance measures and includes new requirements for aggregation and disaggregation of financial information based on the identified 'roles' of the primary financial statements and the notes. In addition, there are consequential amendments to *MFRS 107 Statement of Cash Flows and MFRS 134 Interim Financial Reporting*.

The amendments will have an impact on the Group's and the Company's presentation of statements of comprehensive income, statements of cash flows and additional disclosures in the notes to the financial statements but not on the measurement or recognition of any items in the Group's and the Company's financial statements.

The Group and the Company are currently assessing the impact of *MFRS 18* and plans to adopt the new standard on the required effective date.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

3.1 Judgements made in applying accounting policies

In the process of applying the Group's and the Company's accounting policies, management has made the following judgement, apart from those involving estimations, which has the most significant effect on the amounts recognised in the financial statements:

Determining the lease term of contracts with renewal options - Group as lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Group has several lease contracts that include extension options. The Group applies judgement in evaluating whether it is reasonably certain to exercise the option to renew the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise the renewal. After the commencement date, the Group reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise the option to renew (e.g., construction of significant leasehold improvements or significant customisation to the leased asset).

The Group exercises significant judgement in determining whether extension options are reasonably certain to be exercised and includes such periods in the lease term where appropriate.

3.2 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 financial year are discussed below:

(i) Useful lives of depreciable assets

The Group's major fixed assets which are subject to key sources of estimation uncertainty are its plant and machinery. Management estimates the useful lives of these assets to be 10 years. Changes in the expected level of usage and technological developments could impact the economic useful lives and residual values of these assets. Therefore, future depreciation charges could be revised.

The carrying amount and depreciation of plant and machinery are disclosed in Note 4 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

3.2 Key sources of estimation uncertainty (Cont'd)

(ii) Impairment of goodwill

The Group determines whether goodwill is impaired at least on an annual basis. This requires an estimation of the value-in-use of the cash-generating units to which the goodwill is allocated. Estimating the value-in-use requires management to make an estimate of the expected future cash flows from the cash-generating unit and also to choose a suitable discount rate in order to calculate the present value of those cash flows. Further details of the carrying amount, the key assumptions applied in the impairment assessment of goodwill and sensitivity analysis to changes in assumptions are disclosed in Note 7 to the financial statements.

(iii) Impairment of investment in subsidiaries

Investment in subsidiaries is tested for impairment whenever there is objective evidence or indication that these assets may be impaired. Judgement is required to determine if any such indication exists, based on the evaluation of both internal and external sources of information.

If any such indication exists, management assesses the recoverable amount of the investment in subsidiaries based on the higher of value-in-use or fair value less cost to sell as at the end of the reporting period. If the recoverable amount of the investment in subsidiaries is less than its carrying amount, an impairment loss is recognised in profit or loss to reduce the carrying amount of the investment in subsidiaries. An impairment loss of RM47,853,000 is recognised in profit or loss to write down the subsidiaries to their recoverable amount.

(iv) Inventories

The management reviews for damage, slow-moving and obsolete inventories. This review requires judgements and estimates. Possible changes in these estimates could result in revision to the valuation of inventories.

The inventories written down are disclosed in Note 11 to the financial statements.

(v) Provision for expected credit losses ("ECL") of trade receivables

The Group uses a provision matrix to calculate ECL for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns.

The provision matrix is initially based on the Group's historical observed default rates. The Group will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions are expected to deteriorate over the next year which can lead to an increased number of defaults, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

3.2 Key sources of estimation uncertainty (Cont'd)

(v) Provision for expected credit losses ("ECL") of trade receivables (Cont'd)

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECL is a significant estimate. The amount of ECL is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future.

The information about the ECL on the Group's trade receivables is disclosed in Note 35.3(iii)(a) to the financial statements.

(vi) Leases – Estimating the incremental borrowing rate ("IBR")

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its IBR to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available (such as for subsidiaries that do not enter into financing transactions) or when they need to be adjusted to reflect the terms and conditions of the lease (for example, when leases are not in the subsidiary's functional currency). The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates (such as the subsidiary's stand-alone credit rating).

4. PROPERTY, PLANT AND EQUIPMENT

Group

	Freehold land RM	Buildings RM	Cleanroom facility and equipment RM	Computers RM	Machinery RM	Motor vehicles RM	Office equipment, furniture, fittings and renovation RM	Solar photovoltaic system RM	Tools and equipment RM	Capital work-in-progress RM	Total RM
2026											
At cost											
Balance at beginning	3,425,000	63,494,406	4,355,865	4,736,308	49,244,274	3,970,043	15,227,342	2,174,174	6,988,653	–	153,616,065
Additions	158,900	2,007,963	2,213,295	107,634	1,499,309	45,820	171,940	943,500	289,456	–	7,437,817
Transfer to non-current assets held for sale	–	(3,080,000)	–	–	–	–	–	–	–	–	(3,080,000)
Written off	–	–	–	(4,150)	(13,250)	–	(10,787)	–	(273,104)	–	(301,291)
Balance at end	3,583,900	62,422,369	6,569,160	4,839,792	50,730,333	4,015,863	15,388,495	3,117,674	7,005,005	–	157,672,591
Accumulated depreciation											
Balance at beginning	–	7,441,877	2,056,800	4,253,247	26,803,789	3,150,552	6,551,232	133,580	5,642,973	–	56,034,050
Depreciation	–	1,653,000	560,033	429,297	3,736,592	282,282	1,361,675	121,562	318,487	–	8,462,928
Transfer to non-current assets held for sale	–	(710,741)	–	–	–	–	–	–	–	–	(710,741)
Written off	–	–	–	(4,149)	(13,249)	–	(9,442)	–	(248,569)	–	(275,409)
Balance at end	–	8,384,136	2,616,833	4,678,395	30,527,132	3,432,834	7,903,465	255,142	5,712,891	–	63,510,828
Carrying amount	3,583,900	54,038,233	3,952,327	161,397	20,203,201	583,029	7,485,030	2,862,532	1,292,114	–	94,161,763

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	Freehold land RM	Buildings RM	Cleanroom facility and equipment RM	Computers RM	Machinery RM	Motor vehicles RM	Office equipment, furniture, fittings and renovation RM	Solar photovoltaic system RM	Tools and equipment RM	Capital work-in-progress RM	Total RM
2025											
At cost											
Balance at beginning	5,075,000	63,880,856	4,249,365	4,684,795	49,169,189	4,377,043	14,827,021	1,012,174	6,897,443	60,000	154,232,886
Additions	–	13,550	106,500	191,203	129,445	–	389,904	1,162,000	95,506	–	2,088,108
Transfer to investment properties	(1,650,000)	(400,000)	–	–	–	–	–	–	–	–	(2,050,000)
Disposals/ Write offs	–	–	–	(139,690)	(54,360)	(407,000)	(49,583)	–	(4,296)	–	(654,929)
Transfers	–	–	–	–	–	–	60,000	–	–	(60,000)	–
Balance at end	3,425,000	63,494,406	4,355,865	4,736,308	49,244,274	3,970,043	15,227,342	2,174,174	6,988,653	–	153,616,065
Accumulated depreciation											
Balance at beginning	–	5,845,623	1,490,400	3,704,910	23,072,029	3,145,479	5,111,661	77,600	5,297,211	–	47,744,913
Depreciation	–	1,617,334	566,400	682,352	3,777,705	412,072	1,485,351	55,980	349,871	–	8,947,065
Transfer to investment properties	–	(21,080)	–	–	–	–	–	–	–	–	(21,080)
Disposals/ Write offs	–	–	–	(134,015)	(45,945)	(406,999)	(45,780)	–	(4,109)	–	(636,848)
Balance at end	–	7,441,877	2,056,800	4,253,247	26,803,789	3,150,552	6,551,232	133,580	5,642,973	–	56,034,050
Carrying amount	3,425,000	56,052,529	2,299,065	483,061	22,440,485	819,491	8,676,110	2,040,594	1,345,680	–	97,582,015

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

(i) The carrying amount of property, plant and equipment which are pledged to licensed banks as securities for banking facilities granted to the Group as disclosed in Note 22 to the financial statements are as follows:

	GROUP	
	2026 RM	2025 RM
Freehold land	**3,583,900**	3,425,000
Buildings	**53,293,637**	52,649,959
Cleanroom facility and equipment	**3,219,761**	1,442,329
Machinery	**12,573,807**	13,987,827
Office equipment, furniture, fittings and renovation	**138,986**	159,873
Solar photovoltaic system	**2,862,532**	2,040,594
	75,672,623	73,705,582

(ii) The carrying amount of property, plant and equipment acquired under hire purchase as disclosed in Note 22 to the financial statements are as follows:

	GROUP	
	2026 RM	2025 RM
Cleanroom facility and equipment	**–**	111,446
Machinery	**43,842**	52,610
Motor vehicles	**490,495**	694,067
Tools and equipment	**17,852**	41,652
	552,189	899,775

Material accounting policy information

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. 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 benefits associated with the item will flow to the Group and the cost of the item can be measured reliably.

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each component of an item of plant and equipment from the date that they are available for use.

The estimated useful lives for the current and comparative periods are as follows:

Buildings	2% -10%
Cleanroom facility and equipment	10%-20%
Computers	40%
Machinery	10%-20%
Motor vehicles	20%
Office equipment, furniture, fittings and renovation	10%-33%
Solar photovoltaic system	4%
Tools and equipment	10%-20%

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Material accounting policy information (Cont'd)

Freehold land is not depreciated as it has an infinite life.

Capital work-in-progress represents assets under construction, and which are not ready for commercial use at the end of the reporting period. Capital work-in-progress is stated at cost, and is transferred to the relevant category of assets and depreciated accordingly when the assets are completed and ready for commercial use.

5. INVESTMENT PROPERTIES

GROUP

	Freehold land RM	Buildings RM	Total RM
2026			
At cost			
Balance at beginning/end	**1,650,000**	**400,000**	**2,050,000**
Accumulated depreciation			
Balance at beginning	**–**	**28,000**	**28,000**
Depreciation	**–**	**8,000**	**8,000**
Balance at end	**–**	**36,000**	**36,000**
Carrying amount	**1,650,000**	**364,000**	**2,014,000**
2025			
At cost			
Transfer from property, plant and equipment (Note 4)/ Balance at end	1,650,000	400,000	2,050,000
Accumulated depreciation			
Transfer from property, plant and equipment (Note 4)	–	21,080	21,080
Depreciation	–	6,920	6,920
Balance at end	–	28,000	28,000
Carrying amount	–	372,000	2,022,000

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

5. INVESTMENT PROPERTIES (CONT'D)

(i) Group as lessor

The Group has entered into an operating lease on its investment properties. The lease terms is for a period of 3 years with an option to renew the lease for another 3 years. In prior financial year, the lease term was for a period of 2 years with no option for renewal.

The following are recognised in profit or loss in respect of investment properties:

	GROUP	
	2026 RM	**2025 RM**
Rental income from income generating properties	**68,000**	70,000
Direct operating expenses	**(5,246)**	(4,756)

Future minimum rental receivables under a non-cancellable operating lease are as follows:

	GROUP	
	2026 RM	**2025 RM**
Within one year	**96,000**	63,000
More than one year and less than five years	**152,000**	–
	248,000	63,000

(ii) The investment properties of the Group are pledged to a financial institution as security for banking facilities granted to the Group as disclosed in Note 22 to the financial statements.

(iii) The fair value of the investment properties for disclosure purpose is disclosed in Note 36.2 to the financial statements.

Material accounting policy information

Investment properties are stated at cost less accumulated depreciation and accumulated impairment losses, if any.

Freehold land is not amortised as it has an infinite life.

Buildings are depreciated on the straight-line method to write off the cost to its residual value over its estimated useful lives at 2% per annum.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

Group as lessee

The Group acquired the right to use the leasehold land for its business. The Group also has lease contracts for land used as car park and premises used as factory, hostel and office for its operations which generally have lease terms range from 1 to 3 years with the option to extend the lease for another 1 to 2 years.

The Group also has leases of hostel and forklift equipment with lease terms of 12 months or less and leases of office equipment of low value. The Group applies the 'short-term lease' and 'lease of low-value assets' recognition exemptions for their leases.

Right-of-use assets

Set out below are the carrying amount of right-of-use assets recognised and the movements during the financial year:

GROUP

	Leasehold land RM	Buildings RM	Car park RM	Total RM
2026				
Balance at beginning	**18,129,476**	**756,935**	**–**	**18,886,411**
Additions	**16,047,826**	**1,913,901**	**62,384**	**18,024,111**
Depreciation	**(786,018)**	**(1,124,719)**	**(12,130)**	**(1,922,867)**
Balance at end	**33,391,284**	**1,546,177**	**50,254**	**34,987,655**

	Leasehold land RM	Buildings RM	Total RM
2025			
Balance at beginning	18,575,296	1,781,585	20,356,881
Additions	–	14,676	14,676
Modification of lease liabilities	–	48,483	48,483
Derecognition due to lease modification	–	(4,352)	(4,352)
Depreciation	(445,820)	(1,083,457)	(1,529,277)
Balance at end	18,129,476	756,935	18,886,411

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (CONT'D)

Lease liabilities

Set out below are the carrying amount of lease liabilities recognised and the movements during the financial year:

	GROUP	
	2026 RM	**2025 RM**
Balance at beginning	**787,188**	1,833,963
Addition	**1,976,285**	63,159
Accretion of interest	**47,493**	59,412
Payments	**(1,193,450)**	(1,164,849)
Derecognition due to lease modification	**–**	(4,497)
Balance at end	**1,617,516**	787,188
Represented by:		
Non-current liabilities	**551,803**	83,404
Current liabilities	**1,065,713**	703,784
	1,617,516	787,188

The maturity analysis of lease liabilities is disclosed in Note 35.4 to the financial statements.

The following are the amounts recognised in profit or loss:

	GROUP	
	2026 RM	**2025 RM**
Accretion of interest on lease liabilities	**47,493**	59,412
Depreciation of right-of-use assets	**1,922,867**	1,529,277
Lease payment for:		
- low-value assets	**28,572**	16,999
- short-term lease	**386,232**	404,160
Total amount recognised in profit or loss	**2,385,164**	2,009,848
Total cash outflows for leases	**1,608,254**	1,586,008

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (CONT'D)

Material accounting policy information

Right-of-use assets

The Group recognises right-of-use asset at the commencement date of the lease (i.e., the date of the underlying assets are available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and any impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use asset includes the amount of lease liability recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use asset is depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets as follows:

Leasehold land	Amortise over the lease period of 42 to 47 years
Buildings	2 - 4 years
Car park	3 years

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Short-term leases and leases of low-value assets

The Group applies the recognition exemption for short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option) and lease of low-value assets. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

7. GOODWILL

	GROUP	
	2026 RM	2025 RM
Cost		
Balance at beginning/end	**34,377,957**	34,377,957
Accumulated impairment losses		
Balance at beginning	**(1,408,000)**	(946,000)
Impairment loss	**–**	(462,000)
Balance at end	**(1,408,000)**	(1,408,000)
Carrying amount	**32,969,957**	32,969,957

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

7. GOODWILL (CONT'D)

Goodwill is attributable to the following subsidiaries, each representing a separate cash-generating unit ("CGU"):

	GROUP	
	2026 RM	2025 RM
Rapid Growth Technology Sdn. Bhd. ("RGTSB")	**17,147,367**	17,147,367
Keenness Precision Engineering Sdn. Bhd. ("KPESB")	**5,925,512**	5,925,512
Top Degree (M) Sdn. Bhd. ("TDSB")	**9,897,078**	9,897,078
	32,969,957	32,969,957

The recoverable amount for the above was based on its value-in-use and was determined by discounting the future cash flows generated from the continuing use of those units. The cash flow projections were based on financial budgets approved by management covering a five-year period. Cash flows beyond the five-year period are extrapolated using an estimated terminal growth rate and were based on the following key assumptions:

GROUP

	Revenue growth rate %	Gross profit margin %	Pre-tax discount rate %	Terminal growth rate %
2026				
RGTSB	**5.50 to 22.60**	**24.50**	**9.66**	**1.00**
KPESB	**9.00**	**51.70**	**11.31**	**1.00**
TDSB	**7.70 to 43.90**	**19.00 to 20.00**	**11.31**	**–**
2025				
RGTSB	5.00 to 19.00	25.00 to 27.00	10.66	–
KPESB	15.00 to 16.00	45.00	10.66	–
TDSB	8.00 to 32.00	15.00 to 17.00	10.66	–

Based on the assessment, no impairment on goodwill was required as the recoverable amount of the goodwill exceeded its carrying amount.

With regards to the assessments of value-in-use of these CGUs, management believes that no reasonably possible changes in any of their key assumptions would cause the carrying amount of these units to differ materially from their recoverable amounts except for the changes in prevailing operating environment which is no ascertainable.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

8. INVESTMENT IN SUBSIDIARIES

	COMPANY	
	2026 RM	2025 RM
Unquoted shares, at cost		
Balance at beginning	**250,120,025**	250,120,025
Addition	**3,500,000**	–
Balance at end	**253,620,025**	250,120,025
Less: Accumulated impairment losses		
Balance at beginning	**(14,044,000)**	(10,880,339)
Addition	**(47,853,000)**	(4,044,000)
Reversal	**–**	880,339
Balance at end	**(61,897,000)**	(14,044,000)
	191,723,025	236,076,025

Details of the subsidiaries, which was incorporated and its principal place of business in Malaysia, are as follows:

Name of subsidiaries	Effective Equity Interest 2026 %	Effective Equity Interest 2025 %	Principal Activities
T-Venture Industries (M) Sdn. Bhd. ("TVISB")	**100**	100	Manufacture of moulded plastic products.
RGTSB	**100**	100	Manufacture and sale of air freshener dispensers, hygiene care products and plastic parts.
RGT Industries Sdn. Bhd. ("RISB")	**100**	100	Design, manufacture and sale of moulded plastic products to various industries together with secondary processes.
TDSB	**70**	70	Design, manufacture and sale of machinery, high precision parts and related accessories.
KPESB	**70**	70	Precision machining and tooling for moulds and machine parts.
Indirect- held through RGTSB			
Rapid Growth Industries Sdn. Bhd.	**100**	100	Inactive.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

8. INVESTMENT IN SUBSIDIARIES (CONT'D)

During the financial year, certain subsidiaries generated results below management's expectations as such impairment assessment of the investment were performed by comparing its carrying amount against its estimated equity value. As a result of the assessment, the Company recognised an impairment loss of **RM47,853,000** (2025: RM4,044,000), representing the write-down of the investment to its recoverable amount and recognised as administrative and general expenses in profit or loss. In contrast, a reversal of impairment loss amounting to **RM Nil** (2025: RM880,339) was recognised in respect of another subsidiary following an improvement in its recoverable amount, which was recognised as other income in profit or loss.

The reconciliation of the carrying amount of the investment in subsidiaries net of impairment are as follows:

	2026 RM	2025 RM
TVISB	**4,800,000**	4,800,000
RGTSB	**145,604,066**	193,457,066
RISB	**9,200,000**	9,200,000
TDSB	**20,292,087**	16,792,087
KPESB	**11,826,872**	11,826,872
	191,723,025	236,076,025

Subsidiaries with material non-controlling interests ("NCI")

The Group's subsidiaries, TDSB and KPESB have material NCI which are set as follows:

	Carrying amount of NCI RM	(Loss)/Profit allocated to NCI RM	Equity interest held by NCI %
2026			
TDSB	**2,412,697**	**(1,289,122)**	**30**
KPESB	**4,431,611**	**264,956**	**30**
	6,844,308	**(1,024,166)**	
2025			
TDSB	2,201,820	(645,424)	30
KPESB	4,166,654	(110,213)	30
	6,368,474	(755,637)	

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

8. INVESTMENT IN SUBSIDIARIES (CONT'D)

The summarised financial information of TDSB and KPESB before intercompany elimination and other adjustments are as follows:-

	TDSB RM	KPESB RM	Total RM
2026			
Assets and liabilities			
Non-current assets	**15,797,498**	**10,630,220**	**26,427,718**
Non-current liabilities	**(3,301,279)**	**(3,110,655)**	**(6,411,934)**
Current assets	**10,845,991**	**7,224,771**	**18,070,762**
Current liabilities	**(15,464,268)**	**(1,414,232)**	**(16,878,500)**
	7,877,942	**13,330,104**	**21,208,046**
Results			
Revenue	**26,056,793**	**6,421,759**	**32,478,552**
Net (loss)/profit for the financial year, representing total comprehensive (loss)/ income for the financial year	**(4,265,760)**	**1,075,825**	**(3,189,935)**
Net cash (used in)/from:			
Operating activities	**(1,769,801)**	**1,833,133**	**63,332**
Investing activities	**(128,295)**	**(969,947)**	**(1,098,242)**
Financing activities	**2,935,672**	**(1,027,028)**	**1,908,644**
Net change in cash and cash equivalents	**1,037,576**	**(163,842)**	**873,734**
2025			
Assets and liabilities			
Non-current assets	16,844,240	11,078,269	27,922,509
Non-current liabilities	(5,846,196)	(3,888,673)	(9,734,869)
Current assets	11,340,309	6,114,261	17,454,570
Current liabilities	(15,194,651)	(1,049,578)	(16,244,229)
	7,143,702	12,254,279	19,397,981
Results			
Revenue	31,191,147	4,348,381	35,539,528
Net loss for the financial year, representing total comprehensive loss for the financial year	(2,120,102)	(175,559)	(2,295,661)
Net cash (used in)/from:			
Operating activities	(3,147,884)	1,209,466	(1,938,418)
Investing activities	7,564	1,079,831	1,087,395
Financing activities	2,444,223	(2,067,875)	376,348
Net change in cash and cash equivalents	(696,097)	221,422	(474,675)

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

8. INVESTMENT IN SUBSIDIARIES (CONT'D)

Material accounting policy information

Investment in subsidiaries are measured in the Company's statement of financial position at cost less any impairment.

9. INVESTMENT IN AN ASSOCIATE

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Unquoted shares – at cost	**1,967,100**	1,967,100	**1,967,100**	1,967,100
Share of post-acquisition reserves	**(45,600)**	(65,218)	**–**	–
	1,921,500	1,901,882	**1,967,100**	1,967,100

The details of the associate are as follows:

Name of associate	Principal Place of Business/ Country of Incorporation	Effective Ownership Interest 2026 %	Effective Ownership Interest 2025 %	Principal Activity
We Are Perspective Pte. Ltd.	Singapore	**20**	20	Providing industrial design activities and research and experimental development on engineering.

The following table reconciles the net assets to the carrying amount of the Group's interest in the associate.

	GROUP	
	2026 RM	2025 RM
Reconciliation of net assets to carrying amount		
Group's share of net assets	**110,327**	90,709
Goodwill	**1,811,173**	1,811,173
Carrying amount	**1,921,500**	1,901,882

Summarised financial information has not been presented as the associate is not individually material to the Group.

Material accounting policy information

The Group's investment in an associate is accounted for using the equity method. In the Company's separate financial statements, investment in an associate is measured at cost less any impairment losses.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

10. DEFERRED TAX (ASSETS)/LIABILITIES

	GROUP	
	2026 RM	2025 RM
Balance at beginning	**5,352,791**	5,654,918
Recognised in profit or loss	**(1,483,989)**	(353,571)
	3,868,802	5,301,347
(Over)/Under provision in prior year	**(344,349)**	51,444
	3,524,453	5,352,791

The recognised deferred tax (assets)/liabilities, after appropriate offsetting, are as follows:

	GROUP	
	2026 RM	2025 RM
Deferred tax assets	**(3,996,088)**	(2,622,200)
Deferred tax liabilities	**7,520,541**	7,974,991
	3,524,453	5,352,791

The deferred tax assets/(liabilities) as at the end of the reporting period are made up of the temporary differences arising from:

	GROUP	
	2026 RM	2025 RM
Property, plant and equipment	**4,103,448**	7,747,791
Investment properties	**31,005**	23,000
Right-of-use assets	**6,724,000**	2,484,000
Inventories	**–**	(13,000)
Financial instruments	**(12,000)**	(106,000)
Lease liabilities	**(1,082,000)**	(550,000)
Unabsorbed capital allowances	**(3,283,000)**	(2,341,000)
Unabsorbed green incentive allowance	**(167,000)**	–
Unused tax losses	**(2,790,000)**	(1,892,000)
	3,524,453	5,352,791

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

10. DEFERRED TAX (ASSETS)/LIABILITIES (CONT'D)

The deferred tax assets (gross amount) not recognised in respect of the following terms due to uncertainty of its recoverability.

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Deferred tax assets not recognised:				
Unused tax losses	**14,964,081**	14,964,081	**14,618,124**	14,618,124
Unabsorbed green incentive allowances	**6,337,653**	6,337,653	**–**	–
	21,301,734	21,301,734	**14,618,124**	14,618,124

The gross amount and future availability of unused tax losses and allowances of the Group which are available to be carried forward for set-off against future taxable income are as follows:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Unused tax losses	**26,589,081**	23,200,912	**14,618,124**	14,618,124
Unabsorbed capital allowances	**13,679,167**	9,754,167	**–**	–
Unabsorbed green incentive allowance	**7,033,486**	6,337,653	**–**	–
	47,301,734	39,292,732	**14,618,124**	14,618,124

The unused tax losses can be carried forward for ten (10) consecutive years of assessment immediately following that year of assessment ("YA") of which tax losses was incurred and this is effective from YA 2019. However, the unabsorbed capital allowances and unabsorbed green incentive allowance can be carried forward indefinitely.

The unused tax losses of the Group and the Company will be disregarded in the following YAs:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
YA 2028	**14,964,081**	15,217,087	**14,618,124**	14,618,124
YA 2029	**–**	42,274	**–**	–
YA 2030	**1,415,754**	1,415,754	**–**	–
YA 2032	**618,079**	618,079	**–**	–
YA 2034	**4,639,951**	4,639,951	**–**	–
YA 2035	**1,267,767**	1,267,767	**–**	–
YA 2036	**3,683,449**	–	**–**	–
	26,589,081	23,200,912	**14,618,124**	14,618,124

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

11. INVENTORIES

	GROUP	
	2026 RM	2025 RM
At cost:		
Raw materials	**10,614,209**	11,889,079
Work-in-progress	**1,757,997**	1,256,941
Finished goods	**3,539,987**	2,921,744
Goods-in-transit	**2,141,235**	470,037
Consumables	**83,140**	129,010
	18,136,568	16,666,811
Recognised in profit or loss:		
Inventories recognised as cost of sales	**61,525,260**	78,881,566
Inventories written off	**18,252**	3,054
Inventories written down:		
- Addition	**113,512**	40,999
- Reversal	**–**	(314,803)

The reversal of inventories written down was made when the related inventories were consumed in the production of goods or sold.

Material accounting policy information

Inventories are valued at the lower of cost (determined principally on the weighted average basis) and net realisable value. Cost consists of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and costs necessary to make the sale.

12. TRADE AND OTHER RECEIVABLES

		GROUP		COMPANY	
	NOTE	2026 RM	2025 RM	2026 RM	2025 RM
Trade receivables					
Third parties, net	**12.1**	**33,722,946**	31,683,839	**–**	–
Other receivables					
Sundry receivables		**16,801**	22,346	**–**	–
Deposits		**671,490**	629,099	**–**	–
Amount due from subsidiaries	**12.2**				
- Interest bearing at **4.72%** (2025: 5.03%) per annum		**–**	–	**4,700,000**	4,250,000
- Non-interest bearing		**–**	–	**11,042**	1,791
		688,291	651,445	**4,711,042**	4,251,791
Total trade and other receivables		**34,411,237**	32,335,284	**4,711,042**	4,251,791

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

12. TRADE AND OTHER RECEIVABLES (CONT'D)

The currency profile of trade and other receivables is as follows:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Ringgit Malaysia	**10,444,431**	8,906,578	**4,711,042**	4,251,791
United States Dollar	**23,864,494**	23,315,686	**–**	–
Singapore Dollar	**102,312**	113,020	**–**	–
	34,411,237	32,335,284	**4,711,042**	4,251,791

12.1 Trade receivables

	GROUP	
	2026 RM	2025 RM
Trade receivables	**33,748,124**	31,749,248
Less: Allowance for ECL		
Balance at beginning	**(65,409)**	(28,000)
Addition	**–**	(37,409)
Written off	**40,231**	–
Balance at end	**(25,178)**	(65,409)
	33,722,946	31,683,839

The trade receivables are non-interest bearing and generally on **30 to 130 days** (2025: 30 to 130 days) credit terms. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

12.2 Amounts due from subsidiaries

The amounts due from subsidiaries are non-trade in nature, unsecured and repayable on demand.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

13. PREPAYMENTS

GROUP

Included in the prepayments is an amount of **RM Nil** (2025: RM16,049,142) being partial purchase consideration, including the professional fees paid for the acquisition of two parcels of leasehold land, together with a three-storey office building and a single-storey factory erected on one of the leasehold land pursuant to the Sales and Purchase Agreement dated 1 November 2024 for a purchase consideration of RM16,800,000. The transaction has been completed during the financial year.

14. DERIVATIVES FINANCIAL ASSETS/(LIABILITIES)

GROUP

The Group enters into foreign currency forward contracts to manage its exposure to sales and purchases transactions that are denominated in United States Dollar ("USD"). Foreign currency forward contracts are recognised as derivatives, categorised as fair value through profit or loss ("FVTPL") and are measured at their fair values with gains or losses recognised in the profit or loss. The foreign currency forward contracts are not designated as cash flow or fair value hedges and are entered into for periods consistent with currency transaction exposure. Such derivatives do not qualify for hedge accounting.

During the financial year, the Group recognised a loss of **RM656,512** (2025: gain of RM542,546) arising from fair value changes of derivative assets and liabilities. The fair value changes are attributable to changes in foreign exchange spot and forward rate. The method and assumptions applied in determining the fair values of derivatives are disclosed in Note 36.1 to the financial statements.

Notional amount	Derivative (liabilities)/ assets amount RM	Settlement date	Terms	Forward rates
2026				
RM17,365,170 (equivalent to USD4,300,000)	**(126,464)**	**8.7.2026 to 4.11.2026**	**30 to 142 days**	**RM3.89 to RM4.13/USD**
2025				
RM14,402,000 (equivalent to USD3,300,000)	530,048	23.7.2025 to 7.11.2025	111 to 147 days	RM4.22 to RM4.47/USD

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

15. CASH AND CASH EQUIVALENTS

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
At cost:				
Cash and bank balances	**7,384,982**	12,145,505	**116,724**	521,660
Fixed deposits with licensed banks	**1,057,334**	1,030,441	**–**	–
	8,442,316	13,175,946	**116,724**	521,660
At FVTPL:				
Short-term funds	**3,434,837**	5,030,643	**–**	401,850
	11,877,153	18,206,589	**116,724**	923,510

The currency profile of cash and cash equivalents is as follows:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Ringgit Malaysia	**10,815,335**	14,754,395	**116,724**	923,510
United States Dollar	**797,169**	3,311,363	**–**	–
Others	**264,649**	140,831	**–**	–
	11,877,153	18,206,589	**116,724**	923,510

The fixed deposits with licensed banks have been pledged as securities for credit facilities granted to the Group as disclosed in Note 22 to the financial statements.

The effective interest rates per annum and maturity of the fixed deposits with licensed banks as at the reporting date ranged from **1.90% to 2.45%** (2025: 2.25% to 2.70%) per annum and **1 to 12 months** (2025: 1 to 12 months) respectively.

For the purpose of statements of cash flows, cash and cash equivalents are presented as follows:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Cash and cash equivalents	**11,877,153**	18,206,589	**116,724**	923,510
Fixed deposits pledged with licensed banks	**(1,057,334)**	(1,030,441)	**–**	–
Short-term funds with maturity more than three months	**(3,434,837)**	(5,030,643)	**–**	(401,850)
	7,384,982	12,145,505	**116,724**	521,660

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

16. NON-CURRENT ASSETS HELD FOR SALE

	GROUP	
	2026 RM	2025 RM
Property, plant and equipment	**2,369,259**	–

During the financial year, RGTSB has entered into Sale and Purchase Agreements with third parties to dispose of 7 units double-storey terrace houses for a total cash consideration of RM2,800,000. As at the date of this report, the transactions have yet to be completed.

17. SHARE CAPITAL

	Number of ordinary shares		Amount	
	2026 Unit	2025 Unit	2026 RM	2025 RM
Issued and fully paid with no par value:				
Balance at beginning	**352,495,716**	352,495,716	**248,608,465**	248,608,465
Issuance of ordinary shares pursuant to special issue share	**319,500**	–	**82,431**	–
	352,815,216	352,495,716	**248,690,896**	248,608,465

During the financial year, the Company had increased its issued and paid-up share capital from RM248,608,465 to RM248,690,896 by way of issuance of 319,500 new ordinary shares at an issue price of RM0.258 per ordinary share amounting to RM82,431.

WARRANTS

The movement of the warrants during the financial year are as follows:

	Number of warrants 2024/2029			
	Balance at 1.7.2025	Exercise	Lapse	Balance at 30.6.2026
Warrant 2024/2029	69,229,718	–	–	69,229,718

The salient terms of the warrants are as follows:

(i) Each warrant entitles the holder to subscribe for 1 new ordinary share in the Company at an exercise price of RM0.88.

(ii) The warrants are exercisable over a period of 5 years until 27 June 2029.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

18. TREASURY SHARES

The Company's mandate relating to the share buyback of up to 10% of the existing total paid-up share capital, inclusive of all treasury shares that have been bought back, was approved by the shareholders of the Company at the annual general meeting held on 19 November 2025.

During the financial year, the Company purchase **350,000** (2025: 3,436,400) of its issued ordinary shares from the open market for a total consideration of **RM97,745** (2025: RM1,797,433), including transaction costs of **RM535** (2025: RM8,245). The average price paid for the shares repurchased was approximately **RM0.278** (2025: RM0.645) per share and was financed by internally generated funds. The shares repurchased are held as treasury shares and treated in accordance with the requirements of Section 127(6) of the Companies Act 2016.

Out of the total **352,815,216** issued and paid-up ordinary shares as at 30 June 2026, **10,455,433** (2025: 10,105,433) ordinary shares are held as treasury shares by the Company.

As at the end of the reporting period, the number of outstanding ordinary shares in issue and fully paid after the set off is therefore **342,359,783** (2025: 342,390,283) ordinary shares.

19. CONSOLIDATION RESERVE

GROUP

This represents the decrease in equity arising from the changes in ownership interests in subsidiaries.

20. RETAINED PROFITS

The franking of dividends is under the single tier system and therefore there is no restriction on the Company to distribute dividends subject to the availability of retained profits.

21. DEFERRED INCOME

	GROUP	
	2026 RM	**2025 RM**
Balance at beginning	**613,809**	702,552
Recognised in profit or loss	**(88,744)**	(88,743)
Balance at end	**525,065**	613,809
Represented by:		
Non-current liabilities	**436,321**	525,065
Current liabilities	**88,744**	88,744
	525,065	613,809

The Group was awarded a grant from Malaysia Investment Development Authority ("MIDA") for the reimbursement of capital expenditure on machinery. Deferred income is released to profit or loss over the periods to match the related cost in which the grant is intended to compensate, on a systematic basis.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

22. BORROWINGS

	GROUP	
	2026 RM	2025 RM
Non-current liabilities		
Secured:		
Hire purchases	**221,876**	431,426
Term loans	**37,789,460**	42,636,229
	38,011,336	43,067,655
Current liabilities		
Secured:		
Bankers' acceptance	**1,216,000**	1,291,000
Hire purchases	**240,699**	372,500
Revolving credit	**13,339,678**	13,500,000
Short-term loan	**–**	2,395,000
Term loans	**9,345,683**	9,019,970
	24,142,060	26,578,470
Unsecured:		
Bankers' acceptance	**1,766,000**	658,000
	25,908,060	27,236,470
Total borrowings	**63,919,396**	70,304,125

The borrowings of the Group except for hire purchase are secured by way of:

(i) Legal charge over the assets of the Group as disclosed in Note 4, Note 5 and Note 6 to the financial statements;
(ii) Pledged of fixed deposits with licensed banks of the Group as disclosed in Note 15 to the financial statements; and
(iii) Corporate guarantee by the Company.

The hire purchase loans is secured over the leased assets as disclosed in Note 4 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

22. BORROWINGS (CONT'D)

A summary of the effective interest rates per annum and the maturities of the borrowings are as follows:

	Effective interest rates per annum (%)	Total RM	Within one year RM	More than one year and less than two years RM	More than two years and less than five years RM	More than five years RM
2026						
Bankers' acceptance	**4.25% to 4.44%**	**2,982,000**	**2,982,000**	**–**	**–**	**–**
Hire purchase loans	**4.75% to 5.82%**	**462,575**	**240,699**	**145,631**	**76,245**	**–**
Revolving credit	**4.10% to 4.62%**	**13,339,678**	**13,339,678**	**–**	**–**	**–**
Term loans	**4.03% to 4.77%**	**47,135,143**	**9,345,683**	**8,091,265**	**24,062,252**	**5,635,943**
2025						
Bankers' acceptance	4.33% to 4.75%	1,949,000	1,949,000	–	–	–
Hire purchase loans	4.75% to 5.82%	803,926	372,500	252,718	178,708	–
Revolving credit	4.43% to 4.95%	13,500,000	13,500,000	–	–	–
Short-term loan	8.07%	2,395,000	2,395,000	–	–	–
Term loans	4.28% to 5.50%	51,656,199	9,019,970	8,590,580	28,480,003	5,565,646

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

23. TRADE AND OTHER PAYABLES

	NOTE	GROUP 2026 RM	GROUP 2025 RM	COMPANY 2026 RM	COMPANY 2025 RM
Trade payables					
Third parties	**23.1**	**12,468,439**	11,518,932	**–**	–
Other payables					
Sundry payables		**1,539,194**	1,505,005	**–**	14,318
Deposits		**251,902**	–	**–**	–
Accruals		**3,103,274**	2,621,561	**220,499**	355,687
Refund liabilities	**23.2**	**152,317**	–	**–**	–
Amount due to a subsidiary	**23.3**	**–**	–	**2,650,000**	–
Sales and Service Tax ("SST") payables		**102,468**	116,615	**–**	–
		5,149,155	4,243,181	**2,870,499**	370,005
Total trade and other payables		**17,617,594**	15,762,113	**2,870,499**	370,005

The currency profile of trade and other payables is as follows:

	GROUP 2026 RM	GROUP 2025 RM	COMPANY 2026 RM	COMPANY 2025 RM
Ringgit Malaysia	**12,322,338**	11,956,002	**2,870,499**	370,005
United States Dollar	**4,500,448**	3,794,889	**–**	–
Others	**794,808**	11,222	**–**	–
	17,617,594	15,762,113	**2,870,499**	370,005

23.1 Trade payables

The trade payables are non-interest bearing and normally settled within **7 to 120 days** (2025: 7 to 120 days) credit terms.

23.2 Refund liabilities

Refund liabilities represent volume rebates provided to a customer. Customer is entitled to volume rebates once the quantity of products purchased during the period exceeds the threshold specified in the rebate agreement.

23.3 Amount due to a subsidiary

The amount due to a subsidiary is non-trade related, unsecured, interest bearing at **4.72%** (2025: Nil) per annum and repayable on demand.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

24. CONTRACT LIABILITIES

	GROUP	
	2026 RM	2025 RM
Balance at beginning	**1,192,794**	45,735
Decrease on recognition of revenue	**(2,896,854)**	(1,083,618)
Increase on receiving deposits for sales orders	**5,149,652**	2,230,677
Balance at end	**3,445,592**	1,192,794

Contract liabilities comprise of deposits received from customers for manufacturing orders.

When the Group receives a deposit before production commences, this will give rise to contract liabilities at the start of a contract. The deposit will be reversed and recognised as revenue upon satisfying the performance obligation within the contract.

The performance obligation arising from all deposits received are expected to be satisfied within one year.

Contract liabilities are denominated in United States Dollar.

25. REVENUE

25.1 Disaggregation revenue information

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Type of goods and services:				
Sales of goods	**119,656,934**	139,439,738	**–**	–
Rendering of services	**726,709**	846,097	**–**	–
Total revenue from contracts with customers	**120,383,643**	140,285,835	**–**	–
Dividend income from subsidiaries, representing total other revenue	**–**	–	**1,000,000**	3,700,000
Total revenue	**120,383,643**	140,285,835	**1,000,000**	3,700,000

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

25. REVENUE (CONT'D)

25.1 Disaggregation revenue information (Cont'd)

	GROUP	
	2026 RM	2025 RM
Timing of revenue recognition:		
At point in time, representing total revenue from contracts with customers	**120,383,643**	140,285,835
Disaggregation of revenue from contracts with customers:		
Major products/services:		
- Engineered polymer products	**88,060,117**	104,816,450
- Automated machinery	**12,815,211**	20,744,535
- Precision engineering	**19,508,315**	14,724,850
Total revenue from contracts with customers	**120,383,643**	140,285,835

The information on the disaggregation of revenue by geographical market is disclosed in Note 32 to the financial statements.

25.2 Contract balances

	GROUP	
	2026 RM	2025 RM
Trade receivables (Note 12)	**33,722,946**	31,683,839
Contract liabilities (Note 24)	**(3,445,592)**	(1,192,794)

25.3 Performance obligations

Information about the Group's performance obligation is summarised below:

Material accounting policy information

(i) Sales of engineered polymer products

Revenue from the sale of engineered polymer products typically includes customised products manufactured to customers' specifications.

The performance obligation for sale of engineered polymer products is satisfied at a point in time because the customer does not control the products and customer does not simultaneously receive and consume the benefits from the customised products manufactured by the Group.

Revenue from the sale of engineered polymer products is recognised at a point in time when control of the products is transferred to the customer. Revenue is recognised upon shipment or at the delivery destination point, depending on the contractual terms, provided that the products meet the agreed specifications and acceptance criteria.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

25. REVENUE (CONT'D)

25.3 Performance obligations (Cont'd)

Information about the Group's performance obligation is summarised below: (Cont'd)

Material accounting policy information (Cont'd)

(ii) Sales of automated machinery and precision engineering

Revenue from sale of automated machinery and precision-engineered components typically involves the design, fabrication, assembly and delivery of customised products tailored to customers' specifications. The sale of automated machinery and precision engineering are considered as one performance obligation because the promises to transfer customised products are not capable of being distinct and they are highly interrelated.

The performance obligation for sale of automated machinery and precision engineering is satisfied at a point in time because the customer does not control the customised products and customer does not simultaneously receive and consume the benefits from the customised products manufactured by the Group.

Revenue is recognised upon shipment or at delivery destination point, provided that the product meets the performance acceptance criteria which are normally carried out prior to shipment. Under certain circumstances, customer acceptance is conducted at customer's site i.e., to ensure that the customised products purchased can be integrated with the customer's existing production flow. Under such circumstances, revenue is only recognised once customer acceptance has been received at customer's site.

26. OTHER INCOME

	GROUP		COMPANY	
	2026 RM	2025 RM	**2026 RM**	2025 RM
Amortisation of deferred income	**88,744**	88,743	**–**	–
Fair value gains on financial instruments mandatorily measured at fair value through profit or loss:				
- Derivatives	**–**	542,546	**–**	–
- Short-term funds	**83,441**	155,415	**5,035**	53,180
Gain on derecognition of right-of-use assets	**–**	145	**–**	–
Gain on disposal of property, plant and equipment	**–**	107,040	**–**	–
Other income	**540,462**	18,043	**168**	–
Rental income	**68,000**	70,000	**–**	–
Reversal on impairment loss in subsidiary	**–**	–	**–**	880,339
Unrealised gain on foreign exchange	**581,524**	1,280	**–**	–
	1,362,171	983,212	**5,203**	933,519

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

27. FINANCE INCOME

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Distribution income	**6,046**	21,457	**382**	7,538
Interest income from:				
- Intercompany loan interest	**–**	–	**288,160**	182,399
- licensed financial institutions	**116,480**	159,116	**309**	1,838
	122,526	180,573	**288,851**	191,775

28. FINANCE COSTS

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Interest expenses on:				
- Accretion of interest on lease liabilities	**47,493**	59,412	**–**	–
- Bank overdraft	**344**	3,033	**–**	–
- Bankers' acceptance	**120,827**	127,305	**–**	–
- Intercompany loan interest	**–**	–	**74,153**	–
- Hire purchase	**30,545**	54,286	**–**	–
- Revolving credit	**527,424**	456,553	**–**	–
- Short-term loan	**8,056**	6,742	**–**	–
- Term loans	**2,162,085**	1,930,266	**–**	–
	2,896,774	2,637,597	**74,153**	–

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

29. (LOSS)/PROFIT BEFORE TAX

This is arrived at:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
After charging:				
Fees for statutory audit:				
- Grant Thornton Malaysia PLT	**200,000**	–	**70,000**	–
- Other auditor				
- Current year	**–**	200,000	**–**	70,000
- Under-provision in prior year	**–**	17,000	**–**	10,000
Fees for assurance related and non-audit services:				
- Grant Thornton Malaysia PLT	**47,000**	–	**47,000**	–
- Other auditor	**20,000**	7,000	**20,000**	7,000
- Affiliate of Grant Thornton Malaysia PLT	**48,500**	–	**–**	–
Depreciation of:				
- property, plant and equipment	**8,462,928**	8,947,065	**–**	–
- investment properties	**8,000**	6,920	**–**	–
- right-of-use assets	**1,922,867**	1,529,277	**–**	–
Directors' fee	**216,000**	206,000	**168,000**	158,000
Fair value loss on derivative financial instruments	**656,512**	–	**–**	–
Impairment loss on:				
- goodwill	**–**	462,000	**–**	–
- investment in subsidiaries	**–**	–	**47,853,000**	4,044,000
Inventories written off	**18,252**	3,054	**–**	–
Inventories written down:				
- addition	**113,512**	40,999	**–**	–
- reversal	**–**	(314,803)	**–**	–
Lease payment for:				
- low value assets	**28,572**	16,999	**–**	–
- short term lease	**386,232**	404,160	**–**	–
Loss on foreign exchange:				
- realised	**599,440**	1,359,024	**–**	–
- unrealised	**–**	622,597	**–**	–
Property, plant and equipment written off	**25,882**	12,406	**–**	–
* Staff cost	**33,490,423**	32,299,732	**8,000**	9,000
*** Staff cost**				
Salaries, overtime, allowances, bonus and other related expenses	**30,221,461**	29,217,218	**8,000**	9,000
Defined contribution plans ("EPF")	**2,853,149**	2,675,906	**–**	–
Social security contributions ("SOCSO") and employment insurance scheme ("EIS")	**415,813**	406,608	**–**	–
	33,490,423	32,299,732	**8,000**	9,000

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

29. (LOSS)/PROFIT BEFORE TAX (CONT'D)

Included in the staff costs of the Group and of the Company are executive and non-executive directors' emoluments as shown below:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Executive directors:				
Directors of the Company				
- Salaries and bonus	**1,347,000**	1,296,340	**–**	–
- EPF	**92,310**	111,090	**–**	–
- SOCSO and EIS	**3,679**	3,523	**–**	–
	1,442,989	1,410,953	**–**	–
Directors of the subsidiaries				
- Salaries and bonus	**1,562,063**	1,562,212	**–**	–
- EPF	**185,158**	180,359	**–**	–
- SOCSO and EIS	**8,358**	8,710	**–**	–
	1,755,579	1,751,281	**–**	–
Total executive directors' remuneration	**3,198,568**	3,162,234	**–**	–
Non-executive directors:				
Directors of the Company				
- Allowances	**8,000**	9,000	**8,000**	9,000
Total executive and non-executive directors' remuneration	**3,206,568**	3,171,234	**8,000**	9,000

The estimated money value of benefits-in-kind received or receivable by the directors of the Company and the directors of the subsidiaries during the financial year amounted to **RM54,950** (2025: RM56,040) and **RM58,647** (2025: RM60,384) respectively.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

30. TAXATION

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Malaysian income tax:				
Based on results for the financial year				
- Current tax	**(852,021)**	(234,367)	**(40,000)**	(57,000)
- Deferred tax relating to the origination and reversal of temporary differences	**1,483,989**	353,571	**–**	–
	631,968	119,204	**(40,000)**	(57,000)
Over/(under) provision in prior year				
- Current tax	**59,811**	(5,383)	**17,742**	(41,173)
- Deferred tax	**344,349**	(51,444)	**–**	–
	404,160	(56,827)	**17,742**	(41,173)
	1,036,128	62,377	**(22,258)**	(98,173)

The reconciliation of taxation of the Group and of the Company is as follows:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
(Loss)/Profit before tax	**(4,549,019)**	(2,436,274)	**(47,174,720)**	(27,484)
Share of (profit)/loss of an associate	**(19,618)**	65,218	**–**	–
	(4,568,637)	(2,371,056)	**(47,174,720)**	(27,484)
Income tax at Malaysia statutory tax rate of 24%	**1,096,473**	569,054	**11,321,933**	6,596
Income not subject to tax	**65,225**	89,079	**240,000**	1,114,054
Expenses not deductible for tax purposes	**(534,389)**	(827,014)	**(11,601,933)**	(1,177,650)
Reinvestment allowance claimed during the financial year	**4,659**	288,085	**–**	–
	631,968	119,204	**(40,000)**	(57,000)
Over/(under) provision in prior year	**404,160**	(56,827)	**17,742**	(41,173)
	1,036,128	62,377	**(22,258)**	(98,173)

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

31. LOSS PER SHARE (SEN)

(a) Basic loss per share

The basic loss per share of the Group is calculated by dividing the loss attributable to owners of the Company for the financial year by the weighted average number of ordinary shares in issue, excluding treasury shares, during the financial year as below:

	GROUP	
	2026 RM	2025 RM
Loss attributable to the owners of the Company (RM)	**(2,488,725)**	(1,618,260)
Weighted average number of shares in issue, excluding treasury shares (Unit)	**342,382,306**	344,039,457
Basic loss per share (sen)	**(0.73)**	(0.47)

(b) Diluted loss per share

The diluted loss per share equals the basic loss per share due to the anti-dilutive effect of the warrants which has been ignored in calculating the diluted loss earnings per share.

32. SEGMENTAL INFORMATION

The primary segment reporting format is determined to be the business segments as the Group's risks and rates of return are affected predominantly by differences in the products and services produced. Secondary information is reported geographically. The operating businesses 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.

Business Segments

The Group comprises the following main business segments:

(1)	Engineered polymer products	Design, manufacture and sale of high precision engineered polymer products including full assembly and related accessories
(2)	Factory automation and precision engineering	Design, manufacture and sale of automated machinery, high precision metal parts, components and related accessories
(3)	Unallocated non-operating segments	Investment holding and inactive company

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

32. SEGMENTAL INFORMATION (CONT'D)

	Engineered polymer products RM	Factory automation and precision engineering RM	Unallocated non-operating segments RM	Total RM
2026				
Consolidated statement of financial position				
Segment assets	**180,569,263**	**59,289,433**	**2,261,829**	**242,120,525**
Included in the measure of segment assets are:				
Additions to non-current assets	**25,015,737**	**446,191**	**–**	**25,461,928**
Segment liabilities	**76,914,767**	**17,816,921**	**224,499**	**94,956,187**
Consolidated statement of comprehensive income				
Segment loss	**(111,952)**	**(2,788,419)**	**(612,520)**	**(3,512,891)**
Included in the measure of segment loss are:				
External revenue	**88,060,117**	**32,323,526**	**–**	**120,383,643**
Interest income	**56,058**	**65,777**	**691**	**122,526**
Non-cash income	**491,254**	**179,014**	**–**	**670,268**
Interest expense	**2,119,874**	**776,900**	**–**	**2,896,774**
Depreciation	**7,339,062**	**3,054,733**	**–**	**10,393,795**
Other non-cash expenses	**48,409**	**109,237**	**–**	**157,646**
Tax (income)/expense	**66,409**	**991,977**	**(22,258)**	**1,036,128**

Geographical information

External Revenue

	At a point in time RM
Malaysia	**42,122,826**
North America	**49,993,206**
Europe	**17,043,630**
Others	**11,223,981**
	120,383,643

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

32. SEGMENTAL INFORMATION (CONT'D)

	Engineered polymer products RM	Factory automation and precision engineering RM	Unallocated non-operating segments RM	Total RM
2025				
Consolidated statement of financial position				
Segment assets	180,892,365	61,868,487	3,081,011	245,841,863
Included in the measure of segment assets are:				
Additions to non-current assets	1,927,681	223,586	–	2,151,267
Segment liabilities	72,692,839	23,568,176	388,305	96,649,320
Consolidated statement of comprehensive income				
Segment profit/(loss)	1,004,205	(2,468,489)	(909,613)	(2,373,897)
Included in the measure of segment profit/(loss) are:				
External revenue	104,816,450	35,469,385	–	140,285,835
Interest income	103,949	67,248	9,376	180,573
Non-cash income	925,170	119,122	57,360	1,101,652
Interest expense	1,819,124	818,473	–	2,637,597
Depreciation	7,184,904	3,298,358	–	10,483,262
Other non-cash expenses	666,505	511,960	–	1,178,465
Tax (expense)/income	(577,912)	738,462	(98,173)	62,377
Geographical information				
External Revenue				

	At a point in time RM
Malaysia	42,036,269
North America	51,921,630
Europe	33,989,098
Others	12,338,838
	140,285,835

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

32. SEGMENTAL INFORMATION (CONT'D)

Major customers

The major group of customers that contributed 10% or more of the Group's total revenue are as follows:

	2026 RM	2025 RM	Segment
Group of customers I	**48,189,781**	66,359,879	Engineered polymer products
Group of customers II	**–**	14,685,500	Factory automation and precision engineering

33. CAPITAL COMMITMENTS

	GROUP	
	2026 RM	2025 RM
Contracted but not provided for:		
- Property, plant and equipment	**282,495**	996,000
- Right-of-use assets	**–**	1,432,000
	282,495	2,428,000

34. RELATED PARTY DISCLOSURES

(i) Identify of related parties

The Group has related party relationships with its subsidiaries and key management personnel.

(ii) Related party transactions

Related party transactions have been entered into at terms agreed between the parties during the financial year.

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Dividend income received/receivables from subsidiaries	**–**	–	**1,000,000**	3,700,000
Interest expenses paid/payables to a subsidiary	**–**	–	**74,153**	–
Interest income received/receivables from subsidiaries	**–**	–	**288,160**	182,399
Rental expenses paid/payable to NCI	**10,800**	10,800	**–**	–

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

34. RELATED PARTY DISCLOSURES (CONT'D)

(iii) Compensation of key management personnel

Key management personnel is defined as those persons including directors having authority and responsibility for planning, directing and controlling the activities of the Group and of the Company either directly or indirectly and entity that provides key management personnel services to the Group and the Company.

Key management personnel include all the directors of the Company and its subsidiaries and certain members of senior management of the Group.

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors' fee	**216,000**	206,000	**168,000**	158,000
Salaries, allowances and bonus	**3,427,863**	3,344,967	**8,000**	–
EPF	**339,050**	342,401	**–**	–
SOCSO and EIS	**15,280**	15,358	**–**	–
	3,998,193	3,908,726	**176,000**	158,000
Analysed as:				
Directors	**3,422,568**	3,377,234	**176,000**	158,000
Key management personnel	**575,625**	531,492	**–**	–
	3,998,193	3,908,726	**176,000**	158,000

35. FINANCIAL INSTRUMENTS

35.1 Categories of financial instruments

The table below provides an analysis of financial instruments categorised as amortised cost ("AC") and FVTPL.

	Carrying amount RM	AC RM	FVTPL RM
GROUP			
2026			
Financial assets			
Trade and other receivables	**34,411,237**	**34,411,237**	**–**
Cash and cash equivalents	**11,877,153**	**8,442,316**	**3,434,837**
	46,288,390	**42,853,553**	**3,434,837**
Financial liabilities			
Trade and other payables, excluding refund liabilities and SST payables	**17,362,809**	**17,362,809**	**–**
Derivative financial liabilities	**126,464**	**–**	**126,464**
Borrowings	**63,919,396**	**63,919,396**	**–**
	81,408,669	**81,282,205**	**126,464**

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.1 Categories of financial instruments (Cont'd)

	Carrying amount RM	AC RM	FVTPL RM
2025			
Financial assets			
Trade and other receivables	32,335,284	32,335,284	–
Derivative financial assets	530,048	–	530,048
Cash and cash equivalents	18,206,589	13,175,946	5,030,643
	51,071,921	45,511,230	5,560,691
Financial liabilities			
Trade and other payables, excluding SST payables	15,645,498	15,645,498	–
Borrowings	70,304,125	70,304,125	–
	85,949,623	85,949,623	–
COMPANY			
2026			
Financial assets			
Trade and other receivables	**4,711,042**	**4,711,042**	**–**
Cash and bank balances	**116,724**	**116,724**	**–**
	4,827,766	**4,827,766**	**–**
Financial liabilities			
Trade and other payables	**2,870,499**	**2,870,499**	**–**
2025			
Financial assets			
Trade and other receivables	4,251,791	4,251,791	–
Cash and cash equivalents	923,510	923,510	–
	5,175,301	5,175,301	–
Financial liabilities			
Trade and other payables	370,005	370,005	–

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.2 Financial risk management

The Group and the Company are exposed to a variety of financial risks arising from their operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk, interest rate risk, foreign currency risk and equity price risk. The Group and the Company operate within clearly defined guidelines that are approved by the Board and the Group's policy is not to engage in speculative activities.

35.3 Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group and the Company. The Group's exposure to credit risk arises principally from its trade receivables whilst the Company's exposure to credit risk arises principally from advances to subsidiaries and financial guarantees provided to financial institutions in respect of credit facilities granted to certain subsidiaries.

(i) Credit risk concentration profile

The Group's major concentration of credit risk that accounted for 10% or more of total trade receivables at the end of reporting period is as follows:

	2026 RM	2025 RM
Number of customers	**2**	1
Percentage of trade receivables	**51%**	50%

(ii) Exposure to credit risk

At the end of each reporting period, the maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statement of financial position of the Group after deducting any allowance for ECL.

(iii) Assessment of allowance for ECL

(a) Trade receivables

Credit risk arising from trade customers is addressed by the application of credit evaluation and close monitoring procedures by the management. The Group typically gives its existing customers credit terms of **30 to 130 days** (2025: 30 to 130 days). In deciding whether credit terms shall be extended, the Group will take into consideration factors such as the relationship with the customer, its payment history and credit worthiness.

New customers are subject to a credit evaluation process and existing customers' risk profiles are reviewed regularly with a view to setting appropriate terms of trade and credit limits. Where appropriate, further sales are suspended and legal actions are taken to attempt recoveries and mitigate losses.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.3 Credit risk (Cont'd)

(iii) Assessment of allowance for ECL (Cont'd)

(a) Trade receivables (Cont'd)

In addition, as set out in Note 3.2 (v), the Group assesses allowance for ECL under MFRS 9 on trade receivables based on a provision matrix, the expected loss rates are based on the payment profile for sales in the past as well as the corresponding historical credit losses during that period. The historical rates are adjusted to reflect current and forwarding looking macroeconomic factors affecting the customer's ability to settle the amount outstanding. At each reporting date, the historical default rates are updated and changes in the forward-looking estimates are analysed. However, given the short period exposed to credit risk, the impact of these macroeconomic factors has not been considered significant within the reporting period.

The ageing of trade receivables of the Group is as follows:

	Gross RM	Allowance for ECL RM	Net RM
2026			
Not past due	**28,187,950**	**–**	**28,187,950**
1 to 30 days past due	**3,656,501**	**–**	**3,656,501**
31 to 60 days past due	**760,722**	**–**	**760,722**
61 to 90 days past due	**115,459**	**–**	**115,459**
More than 90 days past due	**1,002,314**	**–**	**1,002,314**
	5,534,996	**–**	**5,534,996**
Individually impaired	**25,178**	**(25,178)**	**–**
	33,748,124	**(25,178)**	**33,722,946**
2025			
Not past due	26,183,637	–	26,183,637
1 to 30 days past due	2,985,976	–	2,985,976
31 to 60 days past due	240,132	–	240,132
61 to 90 days past due	221,389	–	221,389
More than 90 days past due	2,052,705	–	2,052,705
	5,500,202	–	5,500,202
Individually impaired	65,409	(65,409)	–
	31,749,248	(65,409)	31,683,839

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.3 Credit risk (Cont'd)

(iii) Assessment of allowance for ECL (Cont'd)

(a) Trade receivables (Cont'd)

The Group's credit risk concentration profile by geographical location as at the reporting date is as follows:

	2026 RM	2025 RM
Malaysia	**10,741,895**	9,082,168
North America	**15,284,888**	8,498,615
Europe	**4,447,471**	9,730,786
Others	**3,248,692**	4,372,270
	33,722,946	31,683,839

Trade receivables that are neither past due but not impaired are creditworthy customers with good payment record with the Group. None of the Group's trade receivables that are neither past due but not impaired have been renegotiated during the financial year.

The Group has trade receivables amounting to **RM5,534,996** (2025: RM5,500,202) 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.

The allowance account in respect of trade receivables is used to record impairment losses. Unless the Group is satisfied that recovery of the amount is possible, the amount considered irrecoverable is written off against the receivable directly.

(b) Intercompany balances

The Company provides advances to its subsidiaries and monitors their results regularly.

The maximum exposure to credit risk is represented by the carrying amount as disclosed in Note 12 to the financial statements.

As at the end of the reporting period, there was no indication that the advances to the subsidiaries are not recoverable. The Company does not specifically monitor the ageing of these advances.

(c) Cash and bank balances

The Group and the Company consider their financial assets with the licensed banks to have low credit risk. In addition, some of the bank balances are insured by Government agencies. Therefore, the Group and the Company are of the view that the loss allowance is immaterial and hence, it is not provided for.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.3 Credit risk (Cont'd)

(iii) Assessment of allowance for ECL (Cont'd)

(d) Financial guarantees

The Company had issued unsecured financial guarantees to licensed banks for banking facilities granted as follows:

	COMPANY	
	2026 RM	2025 RM
Corporate guarantees issued to financial institutions for banking facilities granted to certain subsidiaries		
- Limit	**124,203,720**	87,144,000
- Utilisation	**62,153,396**	67,531,000

The Company monitors on an ongoing basis the results of the subsidiaries and repayments made by the subsidiaries. As at the end of the reporting period, there was no indication that the subsidiaries would default on repayment. The directors considered that the fair value of the financial guarantee contracts on initial recognition is insignificant.

35.4 Liquidity risk

Liquidity risk is the risk that the Group and the Company will not be able to meet their financial obligations as and when they fall due. The Group and the Company actively manages their debt maturity profile, operating cash flows and availability of funding so as to ensure that all repayment and funding needs are met. As part of its overall prudent liquidity management, the Group and the Company maintains sufficient levels of cash and cash equivalents to meet their working capital requirements.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.4 Liquidity risk (Cont'd)

The table below summarises the maturity profile of the Group's and the Company's financial liabilities as at the end of the reporting period based on the undiscounted contractual payments:

	Carrying amount RM	Contractual cash flows RM	Within one year RM	More than one year and less than two years RM	More than two years less than five years RM	More than five years RM
GROUP						
2026						
Non-derivative financial liabilities						
Trade and other payables, excluding refund liabilities and SST payables	**17,362,809**	**17,362,809**	**17,362,809**	**–**	**–**	**–**
Borrowings	**63,919,396**	**67,908,243**	**27,184,613**	**9,373,192**	**25,466,174**	**5,884,264**
Lease liabilities	**1,617,516**	**1,653,400**	**1,096,800**	**546,600**	**10,000**	**–**
	82,899,721	**86,924,452**	**45,644,222**	**9,919,792**	**25,476,174**	**5,884,264**
Derivative financial liabilities						
Foreign currency forward contracts	**126,464**	**126,464**	**126,464**	**–**	**–**	**–**
Total undiscounted financial liabilities	**83,026,185**	**87,050,916**	**45,770,686**	**9,919,792**	**25,476,174**	**5,884,264**
2025						
Non-derivative financial liabilities						
Trade and other payables, excluding SST payables	15,645,498	15,645,498	15,645,498	–	–	–
Borrowings	70,304,125	77,906,805	29,394,680	17,755,357	24,299,687	6,457,081
Lease liabilities	787,188	803,450	719,250	84,200	–	–
Total undiscounted financial liabilities	86,736,811	94,355,753	45,759,428	17,839,557	24,299,687	6,457,081

The financial liabilities of the Company as at the end of the reporting period will mature in less than one year based on the carrying amount reflects in the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.5 Interest rate risk

The Group's fixed rate instruments are exposed to a risk of change in their fair values due to changes in interest rates. The Group's and the Company's floating rate instruments are exposed to a risk of change in cash flows due to changes in interest rates.

The interest rate profile of the Group's and the Company's interest-bearing financial instruments based on their carrying amount as at the end of the reporting period is as follows:

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Fixed rate instruments				
Financial assets	**1,057,334**	1,030,441	**–**	–
Financial liabilities	**(15,018,253)**	(14,303,926)	**–**	–
Floating rate instruments				
Financial assets	**–**	–	**4,700,000**	4,250,000
Financial liabilities	**(48,901,143)**	(56,000,199)	**(2,650,000)**	–

Sensitivity analysis for fixed rate instruments

The Group does not account for any fixed rate financial assets and liabilities at fair value through profit or loss nor designate derivatives as hedging instruments under a fair value hedge accounting model. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

Sensitivity analysis for variable rate instruments

An increase of 25 basis point at the end of the reporting period would have impacted the Group's and the Company's loss/profit before tax and equity by the amount shown below, and a corresponding decrease would have an equal but opposite effect. These changes are considered to be reasonably possible based on observation of current market conditions. This analysis assumes that all other variables remain constant.

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
(Increase)/Decrease in loss before tax	**(122,253)**	(140,000)	**5,125**	10,625
(Decrease)/Increase in equity	**(92,912)**	(106,400)	**3,895**	8,075

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.6 Foreign currency risk

The objectives of the Group's foreign exchange policies are to allow the Group to manage exposures that arise from trading activities effectively within a framework of controls that does not expose the Group to unnecessary foreign exchange risks.

The Group is exposed to foreign currency risk on sales and purchases that are denominated in currencies other than the Group's functional currency. The currency giving rise to this risk is primarily the USD. The Group maintains USD denominated bank account to facilitate the deposits of the Group's revenue denominated in USD as well as to pay for purchases denominated in USD. This provides some form of natural hedge against adverse foreign exchange fluctuations.

In addition, the Group uses forward foreign currency contracts to manage its exposure to its sales and purchase in foreign currency. Forward foreign currency contracts are used to hedge the sales and purchases denominated in USD. These contracts are not designated as cash flow or fair value hedges and are entered into for periods consistent with currency transaction exposure and fair value changes exposure. Such derivatives do not qualify for hedge accounting.

Sensitivity analysis for foreign currency risk

The following table demonstrates the sensitivity to a reasonable possible change in the foreign currencies exchange rates against Ringgit Malaysia, with all other variables held constant, of the Company's profit before taxation and equity. A 3% strengthening of the RM against the following currencies at the end of the reporting period would have affected loss before taxation and equity by the amount shown below and a corresponding weakening of the RM would have an equal but opposite effect.

	GROUP	
	2026 RM	2025 RM
USD	**497,675**	665,082
Other currencies	**(12,835)**	7,279
Decrease in loss before tax	**484,840**	672,361
Increase in equity	**368,478**	510,994

35.7 Equity price risk

Equity price risk is the risk that the fair value or future cash flows of the Group's and of the Company's financial assets designated at FVTPL will fluctuate because of changes in market prices. Equity price risk arises from the Group's and the Company's short-term funds with licensed financial institutions.

Management of the Group and the Company monitors the short-term funds and it can be redeemed at any time upon notice given to the financial institution and established asset management firm.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

35. FINANCIAL INSTRUMENTS (CONT'D)

35.7 Equity price risk (Cont'd)

Sensitivity analysis for equity price risk

A 5% increase in share prices of the short-term funds with licensed financial institutions at the end of the reporting period, with all other variables held constant, would have impacted on the Group's loss before tax and equity by the amount shown below, and a decrease would have an equal but opposite effect, arising as a result of higher/lower fair value gain on investment securities.

	GROUP		COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Decrease in loss before tax and increase in equity	**171,742**	251,532	**–**	20,093

36. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

36.1 Fair value measurement of financial instruments

The carrying amounts of the Group's and the Company's financial assets (other than short-term funds) and financial liabilities (other than derivatives financial instruments) as at the end of the reporting period approximate their fair values due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rates on or near the end of the reporting period. The carrying amount of the non-current portion of hire purchase is reasonable approximation of fair values due to the insignificant impact of discounting.

Fair value hierarchy

The table below analyses financial instruments measured at fair value at the end of the reporting period, by the level in the fair value hierarchy:

	Level 1 RM	Level 2 RM	Level 3 RM	Total RM	Carrying amount RM
GROUP					
2026					
Financial asset					
Short-term funds	**3,434,837**	**–**	**–**	**3,434,837**	**3,434,837**
Financial liability					
Derivative financial liabilities	**–**	**126,464**	**–**	**126,464**	**126,464**
2025					
Financial assets					
Derivative financial assets	–	530,048	–	530,048	530,048
Short-term funds	5,030,643	–	–	5,030,643	5,030,643
	5,030,643	530,048	–	5,560,691	5,560,691
COMPANY					
2025					
Financial asset					
Short-term funds	401,850	–	–	401,850	401,850

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

36. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (CONT'D)

36.1 Fair value measurement of financial instruments (Cont'd)

Fair value measurement

Short-term funds

The short-term funds are carried at fair value by reference to its quoted market prices in active markets at the end of the reporting period.

Derivative financial assets/(liabilities)

The derivative financial assets/(liabilities) arising from the fair value changes on the foreign currency forward contracts is estimated by discounting the difference between the contractual forward price and the current forward price for the residual maturity of the current contract using a risk-free interest rate.

Policy on transfer between levels

The fair value of an asset to be transferred between levels is determined as at the date of the event or change in circumstances that caused the transfer. There were no transfers between Level 1, 2 and 3 during the financial year.

36.2 Fair value measurement of non-financial assets

The following table shows the levels within the hierarchy of non-financial assets for which fair value is disclosed as at the end of the reporting period:

	Level 1 RM	Level 2 RM	Level 3 RM	Total RM	Carrying amount RM
GROUP					
2026					
Investment properties	**–**	**2,300,000**	**–**	**2,300,000**	**2,014,000**
2025					
Investment properties	–	2,774,000	–	2,774,000	2,022,000

Level 2 fair value

Level 2 fair value is estimated using directly or indirectly observable for the investment properties.

The fair value for investment properties for disclosure purposes is categorised under Level 2 of the fair value hierarchy. The fair value is derived based on appraisal performed by an independent professional valuer using the market comparison approach. Selling price of comparable properties in close proximity are adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square foot of comparable properties.

Policy on transfer between levels

The fair value of an asset to be transferred between levels is determined as at the date of the event or change in circumstances that caused the transfer. There were no transfers between Level 1, 2 and 3 during the financial year.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

37. CAPITAL MANAGEMENT

The primary objective of the Group's capital management policy is to maintain a strong capital base to support its business and to maximise shareholders value.

The Group manages its capital structure and makes adjustments to it in the light of changes in economic conditions or expansion of the Group. The Group may adjust the capital structure by issuing new shares, returning capital to shareholders or adjusting the amount of dividends to be paid to shareholders or sell assets to reduce debts. No changes were made in the objective, policy and process during the financial year under review as compared to the previous financial year.

The Group considers its total equity and total borrowings to be the key components of its capital structure. The Company monitors capital using a debt-to-equity ratio, which is calculated as total interest-bearing debts divided by total equity as follows:

	GROUP	
	2026 RM	2025 RM
Total borrowings	**63,919,396**	70,304,125
Total equity	**147,164,338**	149,192,543
Gearing ratio (times)	**0.43**	0.47

38. COMPARATIVE FIGURES

Consolidated Statement of Financial Position

	As previously stated RM	Adjustment RM	Restated RM
GROUP			
Non-current liability			
Deferred income	613,809	(88,744)	525,065
Current liability			
Deferred income	–	88,744	88,744

Deferred income has been reclassified between current and non-current liabilities based on the expected timing of recognition. An amount of RM88,744 relating to deferred income expected to be recognised within the next 12 months has been reclassified from non-current liabilities to current liabilities as at 1 July 2025. The comparative figures have been restated accordingly to conform with the current year's presentation.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

38. COMPARATIVE FIGURES (CONT'D)

Statements of Comprehensive income

	As previously stated RM	Adjustment RM	Restated RM
GROUP			
Other income	1,163,785	(180,573)	983,212
Finance income	–	180,573	180,573
COMPANY			
Other income	1,125,294	(191,775)	933,519
Finance income	–	191,775	191,775

Finance income comprising of interest income has been classified separately on the face of the statements of comprehensive income in the current financial year. Accordingly, the comparative figure of the Group and the Company RM180,573 and RM191,755 respectively has been reclassified from other income to finance income to conform with current year's presentation.

Statements of Cash Flows

	NOTE	As previously stated RM	Adjustment RM	Restated RM
GROUP				
Net cash from operating activities	(a)	10,619,246	(335,988)	10,283,258
Net cash used in investing activities	(a)(b)	(19,448,312)	7,028,749	(12,419,563)
Cash and cash equivalents at beginning	(b)	19,567,236	(11,723,404)	7,843,832
COMPANY				
Net cash from operating activities	(a)	(619,675)	(244,955)	(864,630)
Net cash used in investing activities	(a)(b)	1,862,900	583,401	2,446,301
Cash and cash equivalents at beginning	(b)	1,477,718	(740,296)	737,422

The nature of these adjustments are described below:

(a) In the current financial year, all income and fair value adjustments from short-term funds have been classified as cash flows from investing activities in the current financial year. Accordingly, the comparative figure has been reclassified to conform with current year's presentation.

(b) In the previous financial year, cash and cash equivalents comprise of short-term funds that principally invest in money market deposits with maturity more than 3 months. These short-term funds have been excluded from cash and cash equivalents in the current financial year. Accordingly, the comparative figure has been adjusted to reflect the same.

LIST OF PROPERTIES
AS AT 30 JUNE 2026

Address	Description of property/ Existing Use	Type of land/ tenure (Year of expiry for leasehold)	Approximate land area (square meter)	Built-up area (square meter)	Age of building (years) as at 30 June 2026	Carrying amount as at 30 June 2026 (RM '000)	Date of acquisition
Registered Owner:- Rapid Growth Technology Sdn. Bhd.							
No. 1032, Jalan Perindustrian Bukit Minyak, Taman Perindustrian Bukit Minyak, 14100 Simpang Ampat, S.P.T Penang	Factory building and land/ Head office, manufacturing facility, and cleanroom	Leasehold (2067 & 2068)	17,837	17,450	17	42,839	25.05.2007
No. 1024, Lgk Perindustrian Bukit Minyak 2, Taman Bukit Minyak, 14100 Simpang Ampat, Penang	Warehouse	Leasehold (2070)	5,296	3,816	17	9,611	31.01.2020
No. 932, Lorong Perindustrian Bukit Minyak 11, Taman Perindustrian Bukit Minyak, 14100 Simpang Ampat, Pulau Pinang.	Two parcels of land and building	Leasehold (2068 & 2069)	11,630	624	15	17,247	01.11.2024
11A, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	214	19	204	28.05.2007
15, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	214	19	204	28.05.2007
16, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	234	19	329	18.08.2020
17, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	214	19	204	28.05.2007
19, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	214	19	204	28.05.2007

LIST OF PROPERTIES (CONT'D)
AS AT 30 JUNE 2026

Address	Description of property/ Existing Use	Type of land/ tenure (Year of expiry for leasehold)	Approximate land area (square meter)	Built-up area (square meter)	Age of building (years) as at 30 June 2026	Carrying amount as at 30 June 2026 (RM '000)	Date of acquisition
20, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	234	19	331	05.10.2020
21, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	214	19	204	28.05.2007
39, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	214	19	204	11.05.2011
41, Lorong Juru 11, Pusat Perniagaan Juru Jaya, 14000 Bukit Mertajam	Double-storey terraced house/ Employee hostel	Freehold	130	214	19	204	11.05.2011
Registered Owner:- RGT Industries Sdn. Bhd.							
No. 887 (Plot 214-A), Jalan Perindustrian Bukit Minyak, Kawasan Perindustrian Bukit Minyak, 14100 Bukit Minyak, Penang.	Factory building and land, manufacturing facility, warehouse and clean room	Leasehold (2064)	8,123	7,239	22	15,643	26.01.2021
Registered Owner:- Keenness Precision Engineering Sdn. Bhd.							
No. 9, Lintang Beringin 6, Diamond Valley Industrial Park, 11960 Bayan Lepas, Penang.	An intermediate 1½ Storey terraced light industrial factory	Freehold	175	250	16	2,014	25.10.2018
No 5, Jalan Damar, 11960 Batu Maung, Penang.	Factory building and land	Freehold	636	658	3	5,963	08.11.2021

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the Main Market Listing Requirements, 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 income arising from the Group's business activities and interest-based financial position.

(a) Group Total Income and Total Assets

		Group	
Total Income	**Remarks**	**2026 RM**	**2025 RM**
Revenue		**120,383,643**	140,285,835
Other income		**1,362,171**	983,212
Finance income		**122,526**	180,573
Share of profit of associates		**19,618**	(65,218)
Total		**121,887,958**	141,384,402
Total assets		**242,120,525**	245,841,863

(b) Business Activities

		Group	
Shariah Non-Compliant Activities	**Remarks**	**2026 RM**	**2025 RM**
Interest income		**116,480**	159,116
Other income	Insurance claim	**45,492**	–
Total		**161,972**	159,116

(c) Component of Financial Position

(i) Cash Component

		Group	
	Remarks	**2026 RM**	**2025 RM**
Islamic Account/Instruments			
Cash and bank balance (exclude cash in hand)		**3,292,640**	2,579,221
Cash in hand		**66,956**	45,673
Short-term fund	Money Market funds	**2,172,082**	3,788,568
Total cash		**5,531,678**	6,413,462

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING (CONT'D)

(c) Component of Financial Position (Cont'd)

(i) Cash Component (Cont'd)

	Remarks	Group 2026 RM	2025 RM
Conventional Account/Instruments			
Cash and bank balance (exclude cash in hand)		**4,025,386**	9,520,611
Deposits with licensed bank		**1,057,334**	1,030,441
Short term funds	Money Market funds	**125,392**	131,685
Unit trust funds		**1,137,363**	1,110,390
Total cash		**6,345,475**	11,793,127

(ii) Debt Component

	Remarks	Group 2026 RM	2025 RM
Islamic Financing			
Current			
Revolving credit		**9,839,678**	10,000,000
Term loan		**4,145,188**	3,658,865
Non-Current			
Term loan		**11,345,906**	14,102,093
Total financing		**25,330,772**	27,760,958
Conventional Borrowing			
Current			
Banker acceptance		**2,982,000**	1,949,000
Hire purchase payable		**240,699**	372,500
Revolving credit		**3,500,000**	3,500,000
Term loan		**5,200,495**	5,361,105
Trade financing		**–**	2,395,000
Non-Current			
Hire purchase payable		**221,876**	431,426
Term loan		**26,443,554**	28,534,136
Total financing		**38,588,624**	42,543,167

ANALYSIS OF SHAREHOLDINGS
AS AT 28 SEPTEMBER 2026

Total number of issued shares : 352,815,216 (inclusive 10,455,433 treasury shares)
Class of Share : Ordinary Shares
Voting Rights : One (1) vote for per ordinary share

DISTRIBUTION OF SHAREHOLDERS

Size of shareholdings	No. of shareholders	% of shareholders	No. of shares held^	% of issued shares^
1 – 99	413	14.21	16,936	0.01
100 – 1,000	603	20.75	346,724	0.10
1,001 – 10,000	1,107	38.09	5,064,745	1.48
10,001 – 100,000	589	20.27	20,790,209	6.07
100,001 – less than 5% of issued shares	192	6.61	200,043,003	58.43
17,117,990 – 5% and above of issued shares	2	0.07	116,098,166	33.91
Total	2,906	100.00	342,359,783	100.00

Note:
^ *Exclusive 10,455,433 treasury shares*

DIRECTORS' SHAREHOLDINGS

The Directors' interests in the Company based on the Register of Directors' Shareholdings of the Company are as follows:

	Direct Interest		Indirect Interest		
Name	No. of shares	% of issued shares^	No. of shares	% of issued shares^	Notes for Indirect Interest
Dato' Ir. Low Keng Kok	666,666	0.19	–	–	–
Datuk Lim Seat Hoe	8,830,300	2.58	93,431,500	29.10	2
Lee Soo Ching	1,216,666	0.36	–	–	–
Ng Choon Keat	14,233,333	4.16	96,806,500	28.28	1 & 2
Dato' Lim Yong Jin	766,666	0.22	–	–	–
Henco Pezij	10,000	0.00	–	–	–
Tan Peng Lam	–	–	–	–	–

Notes on indirect interests held through:-

Note	Name	No. of Shares
1	Vertical Portal Sdn Bhd*	3,375,000
2	RGT Equity Holdings Sdn Bhd*	93,431,500

Notes:
^ *Exclusive 10,455,433 treasury shares*
* *Deemed interested pursuant to Section 8(4) of the Company Act 2016 ("Act")*

ANALYSIS OF SHAREHOLDINGS (CONT'D)
AS AT 28 SEPTEMBER 2026

SUBSTANTIAL SHAREHOLDERS

The substantial shareholders of the Company based on the Register of Substantial Shareholders of the Company are as follows:

	Direct		Indirect		
Name	No. of shares	% of issued shares^	No. of shares	% of issued shares^	Notes for Indirect Interest
See Teck Wah	6,163,070	1.80	33,485,190	9.78	3,4,5,6,7,8,9 & 11
See Han Liong	1,855,310	0.54	37,792,950	11.04	3,4,5,6,7,8,9 & 10
See Seng Hong	–	–	18,650,264	5.44	3,6,7,8 & 9
RGT Equity Holdings Sdn Bhd	93,431,500	27.29	–	–	–
Datuk Lim Seat Hoe	8,830,300	2.58	93,431,500	27.29	2
Hor Lim Chee	22,666,666	6.63	102,058,166	29.81	1,2,12,13,14 & 15
Tan Song Chai	11,384,933	3.33	99,639,833	29.10	1,2 & 16
Ng Choon Keat	14,233,333	4.16	96,806,500	28.28	1 & 2

Notes on Indirect interests held through: -

Note	Name	No. of shares
1	Vertical Portal Sdn Bhd*	3,375,000
2	RGT Equity Holdings Sdn Bhd*	93,431,500
3	Pahangply Holdings Berhad*	14,756,476
4	See Seng Lai & Sons Realty Sdn Bhd*	12,254,436
5	Prime Forest Products (M) Sdn Bhd*	725,180
6	NGE Leasing & Credit Sdn Berhad*	1,649,356
7	Nanyang General Enterprises Sdn Bhd*	927,766
8	Nanyang Timber Industry Sdn Berhad*	816,666
9	Far East Navigation (Malaysia) Sdn Berhad*	500,000
10	See Teck Wah#	6,163,070
11	See Han Liong#	1,855,310
12	Lee Soo Ching#	1,216,666
13	Lee Boon Tiong#	2,035,000
14	Lee Chun Yee#	1,000,000
15	Lee Pei Ching#	1,000,000
16	Tan Ann Chee#	2,833,333

Notes:
^ *Exclusive 10,455,433 treasury shares*
* *Deemed interested pursuant to Section 8(4) of the Act*
\# *Deemed interested via spouse and children pursuant to Section 59(11)(c) of the Act.*

ANALYSIS OF SHAREHOLDINGS (CONT'D)
AS AT 28 SEPTEMBER 2026

THIRTY LARGEST SHAREHOLDERS AS AT 28 SEPTEMBER 2026

No.	Name	No. of shares held	% of issued shares^
1.	RGT Equity Holdings Sdn Bhd	93,431,500	27.29
2.	Hor Lim Chee	22,666,666	6.62
3.	Pahangply Holdings Berhad	14,756,476	4.31
4.	Ng Choon Keat	14,233,333	4.16
5.	See Seng Lai & Sons Realty Sdn Bhd	12,254,436	3.58
6.	Goodwill Hexagon Sdn Bhd	11,556,100	3.38
7.	Tan Song Chai	11,384,933	3.33
8.	Citigroup Nominees (Asing) Sdn Bhd Exempt An For Citibank New York (Norges Bank 22)	9,457,300	2.76
9.	Datuk Lim Seat Hoe	8,830,300	2.58
10.	Provincial Equity Sdn Bhd	6,311,226	1.84
11.	Public Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Lim Boon Tiang (BMM/UOB)	4,000,000	1.17
12.	See Teck Wah	3,634,333	1.06
13.	Alliancegroup Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Loh Seok Bin (3027839)	3,575,700	1.04
14.	Vertical Portal Sdn Bhd	3,375,000	0.99
15.	Teh Swee See	3,038,400	0.89
16.	Tham Kin Yee	2,914,733	0.85
17.	Low Chee Min	2,833,900	0.83
18.	Tan Ann Chee	2,833,333	0.83
19.	Affin Hwang Nominees (Tempatan) Sdn Bhd Pledged Securities Account For See Teck Wah	2,528,737	0.74
20.	Public Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Kau Yan Tuck (E-BBB)	2,378,733	0.70
21.	Affin Hwang Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Chun Sau Chin (M02)	2,304,166	0.67
22.	Lee Boon Tiong	2,035,000	0.59
23.	Lim Boon Tiang	2,000,000	0.58
24.	Lim Boon Tiang	1,730,700	0.51
25.	HLIB Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Cheam Choy Seng (CCTS)	1,725,600	0.51
26.	NGE Leasing & Credit Sdn Berhad	1,649,356	0.48
27.	Yeoh Chin Hann	1,610,000	0.47
28.	Leong Soo Moi	1,500,000	0.44
29.	Universal Trustee (Malaysia) Berhad ETSW SBS (Clients' Acc)	1,344,900	0.39
30.	RHB Nominees (Tempatan) Sdn Bhd Pledged Securities Account For See Han Liong	1,323,590	0.39

Note:
^ *Exclusive 10,455,433 treasury shares*

ANALYSIS OF WARRANT HOLDINGS
AS AT 28 SEPTEMBER 2026

WARRANTS 2024/2029

No. of Warrants 2024/2029 Issued	:	69,229,718
Exercise price	:	RM0.880
Exercise ratio	:	One (1) Warrant for One (1) Ordinary Share
Exercise period	:	5 years
Maturity date	:	27 June 2029

DISTRIBUTION OF WARRANT HOLDINGS

Size of Warrant holdings	No. of Warrant Holders	% of Warrant Holders	No. of Warrants held	% of issued Warrants
1 - 99	588	21.61	21,093	0.03
100 - 1,000	1,166	42.85	470,727	0.68
1,001 - 10,000	678	24.92	2,286,275	3.30
10,001 – 100,000	222	8.16	7,613,353	11.00
100,001 – less than 5% of issued warrants	65	2.39	36,464,937	52.67
3,461,486 – 5% and above of issued warrants	2	0.07	22,373,333	32.32
Total	2,721	100.00	69,229,718	100.00

DIRECTORS' WARRANT HOLDINGS

The Directors' interests in the Company based on the Register of Directors' Warrant Holdings of the Company are as follows:

	Direct		Indirect		
Name	No. of Warrants held	% of issued Warrants	No. of Warrants held	% of issued Warrants	Notes Indirect Interest
Dato' Ir. Low Keng Kok	133,333	0.19	–	–	–
Datuk Lim Seat Hoe	1,200,000	1.73	17,840,000	25.77	2
Lee Soo Ching	243,333	0.35	–	–	–
Ng Choon Keat	2,846,666	4.11	18,515,000	26.74	1 & 2
Dato' Lim Yong Jin	153,333	0.22	–	–	–
Henco Pezij	–	–	–	–	–
Tan Peng Lam	–	–	–	–	–

Notes on Indirect interests held through:-

Note	Name	No. of Shares
1	Vertical Portal Sdn Bhd*	675,000
2	RGT Equity Holdings Sdn Bhd*	17,840,000

Note:
* *Deemed interested pursuant to Section 8(4) of the Act*

ANALYSIS OF WARRANT HOLDINGS (CONT'D)
AS AT 28 SEPTEMBER 2026

THIRTY LARGEST WARRANT HOLDERS AS AT 28 SEPTEMBER 2026

No.	Name	No. of Warrants held	% of issued Warrants
1.	RGT Equity Holdings Sdn Bhd	17,840,000	25.77
2.	Hor Lim Chee	4,533,333	6.55
3.	Goodwill Hexagon Sdn Bhd	3,200,000	4.62
4.	Pahangply Holdings Berhad	2,951,295	4.26
5.	Ng Choon Keat	2,846,666	4.11
6.	See Seng Lai & Sons Realty Sdn Bhd	2,450,887	3.54
7.	Tan Song Chai	2,276,986	3.29
8.	Citigroup Nominees (Asing) Sdn Bhd Exempt An For Citibank New York (Norges Bank 22)	1,964,000	2.84
9.	Provincial Equity Sdn Bhd	1,598,005	2.31
10.	Leong Soo Moi	1,505,200	2.17
11.	Moomoo Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Leong So To	1,500,000	2.17
12.	Datuk Lim Seat Hoe	1,200,000	1.73
13.	Liaw Teck Song	990,000	1.43
14.	See Tech Wah	726,866	1.05
15.	Vertical Portal Sdn Bhd	675,000	0.98
16.	Ong Teng Leong	636,000	0.92
17.	Teh Swee See	607,680	0.88
18.	Universal Trustee (Malaysia) Berhad ETSW SBS (Clients' Acc)	595,859	0.86
19.	Tan Ann Chee	566,666	0.82
20.	Chew Wai Yin	538,200	0.78
21.	Affin Hwang Nominees (Tempatan) Sdn Bhd Pledged Securities Account For See Tech Wah	505,747	0.73
22.	Affin Hwang Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Chun Sau Chin (M02)	460,833	0.67
23.	Kok Mey Lin	433,000	0.63
24.	Lee Boon Tiong	407,000	0.59
25.	Lim Boon Tiang	386,600	0.56
26.	Apex Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Khor Chong Wah (STA 1)	350,000	0.51
27.	RHB Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Leong Kook Weng	330,000	0.48
28.	NGE Leasing & Credit Sdn Berhad	329,871	0.48
29.	Low Chee Min	320,000	0.46
30.	RHB Nominees (Tempatan) Sdn Bhd Pledged Securities Account For See Han Liong	264,718	0.38

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Forty-Fifth Annual General Meeting ("**45th AGM**") of RGT BERHAD ("**Company**") will be held at Pangkor Room, Level 3, Hotel Jen Penang, Jalan Magazine, 10300 George Town, Pulau Pinang, Malaysia on Wednesday, 18 November 2026 at 10.00 am for the following purposes:

AGENDA

AS ORDINARY BUSINESS

1. To receive the Audited Financial Statements for the financial year ended 30 June 2026 together with the Reports of Directors and Auditors thereon.
2. To re-elect the following Directors who are retiring in accordance with Clause 102 of the Company's Constitution:
   (a) Dato' Ir. Low Keng Kok — Ordinary Resolution 1
   (b) Mr. Ng Choon Keat — Ordinary Resolution 2
3. To approve the payment of directors' fees and benefits payable to the Non-Executive Directors of the Company up to an aggregate amount of approximately RM250,000.00 from one day after the 45th AGM until the conclusion of the next AGM of the Company. — Ordinary Resolution 3
4. To re-appoint Grant Thornton Malaysia PLT as Auditors of the Company and to authorise the Directors to fix their remuneration. — Ordinary Resolution 4

AS SPECIAL BUSINESS

To consider and if thought fit, pass the following resolutions with or without modifications:

5. **AUTHORITY TO ISSUE AND ALLOT SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT 2016** — Ordinary Resolution 5

   "THAT, subject always to the Companies Act 2016 ("**Act**"), the Company's Constitution, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**")("**Listing Requirements**") and the approvals of the relevant government or regulatory authorities, where such approvals are required, the Directors be and are hereby authorised and empowered pursuant to Sections 75 and 76 of the Act to issue and allot shares in the Company at any time, at such price, upon such terms and conditions, for such purposes and to such person or persons, as the Directors may in their absolute discretion deem fit and expedient in the interest of the Company, provided that the aggregate number of shares to be 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.

   AND THAT the Directors are also empowered to obtain the approval from the Bursa Securities for the listing and quotation for the additional shares to be issued and THAT such authority shall continue to be in force until the conclusion of the next AGM of the Company.

   AND THAT pursuant to Section 85 of the Act, read together with Clause 62 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 ranking equally to the existing issued of the Company arising from issuance of new shares pursuant to this mandate.

NOTICE OF ANNUAL GENERAL MEETING (CONT'D)

AND THAT the new shares to be issued shall, upon allotment and issuance, rank equally in all respects with the existing shares of the Company, save and except that they shall not be entitled to any dividends, rights, allotments and/or any other forms of distribution that which may be declared, made or paid before the date of allotment of such new shares".

6. **Retention as Independent Non-Executive Chairman** Ordinary Resolution 6

"THAT Dato' Ir. Low Keng Kok be retained as Independent Non-Executive Chairman of the Company, in accordance with the Malaysian Code on Corporate Governance ("**MCCG**") and the Main Market Listing Requirement of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**")."

7. To transact any other business of which due notice shall have been given.

By Order of the Board

Ong Tze-En (MAICSA 7026537 I SSM PC No. 202008003397)
Company Secretary
Penang, 20 October 2026

Notes on Appointment of Proxy:

1. A proxy may but need not be a member.
2. The instrument appointing a proxy shall be deposited/submitted via the following ways not less than forty-eight (48) hours before the time set for holding the AGM or any adjournment thereof:
   (a) By hardcopy form
   The Proxy Form must be deposited at Share Registrar's office at Boardroom Share Registrars Sdn. Bhd., 11th Floor, Menara Symphony, No. 5, Jalan Professor Khoo Kay Kim, Seksyen 13, 46200 Petaling Jaya, Selangor Darul Ehsan, Malaysia.
   (b) By electronic form
   The Proxy Form can be electronically submitted through facsimile at +603-7890 4670 or emailed to bsr.proxy@boardroomlimited.com.
3. A member entitled to attend, participate, speak and vote is entitled to appoint not more than two (2) proxies to attend, participate, speak and vote instead of him. Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy.
4. Where a member is an Exempt Authorised Nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("**omnibus account**"), there shall be no limit to the number of proxies which the Exempt Authorised Nominee may appoint in respect of each omnibus account it holds.
5. If the appointor is a corporation this form must be executed under the corporation's common seal or under the hand of an officer or attorney duly authorised.
6. In respect of deposited securities, only members whose names appear on the Record of Depositors on 11 November 2026 (General Meeting Record of Depositors) shall be eligible to attend the meeting or appoint proxy(ies) to attend and/or vote on his/her behalf.

Explanatory Notes on Ordinary Business:

1. **Ordinary Resolutions 1 and 2** deal with the re-election of Dato' Ir. Low Keng Kok and Mr. Ng Choon Keat (collectively "**retiring Directors**"). All of them are standing for re-election and being eligible, have offered themselves for re-election at this 45th AGM. The Board of Directors ("**Board**") had, through its Nominating Committee ("**NC**"), had assessed the retiring Directors for the purpose of determining their eligibility to stand for re-election at the 45th AGM. They were assessed on, among others, their performance and understanding of the business of the Company and its subsidiaries ("**Group**"). They meet the fit and proper criteria as laid out in the Fit & Proper Policy. Their participation at the meetings of the Board and/or Board Committees (collectively, the NC, Audit Committee, Risk Management Committee and Remuneration Committee ("**RC**")) (as applicable) demonstrated that they were prepared and were effective in the discharge of their responsibilities. Both of them met the criteria as prescribed by Paragraph 2.20A of the Listing Requirements on character, experience, integrity, competence and time to effectively discharge their roles as Directors. Based on the wealth of experience of the retiring Directors and the skills that they can bring to the Group, the Board views that their re-election would bring benefits to the Group. Arising therefrom, the Board supports the re-election of the retiring Directors.The retiring Directors had recused themselves from deliberations and decision-making on their re-election at the meetings of the NC and Board, as applicable.

NOTICE OF ANNUAL GENERAL MEETING (CONT'D)

Dato' Ir. Low Keng Kok is the Independent Non-Executive Chairman and has fulfilled the independence requirements prescribed under the MMLR as well as the criteria set out in the MCCG. In his capacity as Chairman, he has demonstrated strong leadership by fostering a culture of open and constructive dialogue, encouraging Directors to express their views and raise concerns without reservation. He has consistently exhibited objectivity, independence and professionalism through his active participation in Board deliberations, providing valuable, impartial and insightful perspectives on matters presented for discussion, thereby contributing significantly to the effectiveness of the decision-making process of the Board and Board Committees.

Mr Ng Choon Keat is the Executive Director of the Board. He oversees the day-to-day operation functions and is responsible for executive decision-making across the Group. His extensive experience in management and invaluable in-depth technical knowledge in mechanical engineering have been instrumental in the business expansion and value creation for the Group.

2. **Ordinary Resolution 3** is to seek shareholders' approval on Directors' fees and benefits payable to the Independent Non-Executive Directors (**"INEDs"**) which have been reviewed by the RC and approved by the Board. The directors' fees and benefits payable are in the best interest of the Company and is in accordance with the remuneration framework. The directors' fees comprised fees payable to INEDs as members of Board and Board Committees, as applicable. The amount also includes a contingency sum to cater to unforeseen circumstances such as the appointment of any additional INEDs and/or for the formation of additional Board Committees and/or increase in directors' fees. The benefits payable comprised of meeting day allowance.

   Upon approval, this will facilitate payment of directors' fees and benefits payable on current financial year basis, based on the current board size and assuming that all INEDs shall hold office until the end of the financial year. In the event the proposed directors' fees and benefits payable is insufficient (due to the enlarged board size), approval will be sought at the next AGM for additional fees to meet the shortfall. It will also authorise payment to be made by the Company on a monthly or quarterly basis and/or as and when incurred. The Board is of the view that it is fair and equitable for the INEDs to be paid in such manner particularly after they have discharged their responsibilities and rendered their services to the Company throughout the relevant period. Details of directors' fees and benefits payable for the financial year ended 30 June 2026 are enumerated under the Corporate Governance Overview Statement in the Annual Report 2026.

Explanatory Note on Special Business:

1. **Ordinary Resolution** 5 is for the purpose of granting a renewed general mandate (**"General Mandate"**) and if passed, will give authority to the Board to issue shares and allot up to a maximum of ten per centum (10%) of the total number of issued shares (excluding treasury shares) of the Company at any time in their absolute discretion and that such authority shall continue in force until the conclusion of the next AGM of the Company or the expiration of the period within which the next AGM is required by law to be held or revoked/varied by resolution passed by the shareholders in general meeting whichever is the earlier.

   As at the date of this Notice, no new shares in the Company were issued pursuant to the General Mandate granted to the Directors at the last AGM held on 19 November 2025 and which will lapse at the conclusion of the 45th AGM.

   The waiver of pre-emptive rights pursuant to Section 85(1) of the Act and Clause 62 of the Company's Constitution will allow the Board to issue new shares of the Company which rank equally to existing issued shares of the Company, to any person without having to offer the new shares to all existing shareholders of the Company prior to issuance of new shares in the Company under the General Mandate. The renewal of this General Mandate will provide flexibility to the Company for any possible fundraising activities, including but not limited to further placing of shares, for purpose of funding future investment project(s), working capital and/or acquisitions.

   At this juncture, there is no decision to issue new shares but the Directors consider it desirable to have the flexibility permitted to respond to market developments and to enable allotments to take place to finance business opportunities without making a pre-emptive offer to existing shareholders. If there should be a decision to issue new shares after the general mandate is obtained, the Company will make announcement in respect thereof.

2. **Ordinary Resolution 6** is to retain Dato' Ir. Low Keng Kok as the Independent Non-Executive Chairman of the Company.

   The Board approved the recommendation from the NC and is supportive of retaining him as Independent Non-Executive Chairman based on the justifications as set out in Corporate Governance Report. He had abstained from deliberation and decision on his own eligibility to stand for re-election at both NC and Board meetings.

Statement Accompanying Notice of Annual General Meeting
(Pursuant to Paragraph 8.27(2) of the Main Market Listing Requirements of Bursa Securities)
No individual is standing for election as Director at the forthcoming 45th AGM of the Company.

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PROXY FORM

RGT Berhad
Registration No. 198101004909 (71024-T)
(Incorporated in Malaysia)

No. of Shares held	CDS Account No.

I/We_____
(Full Name in Block Letters and NRIC No./Passport No./Company No.)

of_____ and _____
(Address) (Tel. No./Email Address)

being a member/member(s) of **RGT Berhad** ("the Company"), hereby appoint

Full Name and Address (in Block Letters)	NRIC No. /Passport No.	No. of Shares	% of shareholding

*and/or (*delete if not applicable)

Full Name and Address (in Block Letters)	NRIC No. /Passport No.	No. of Shares	% of shareholding

as *my/our *proxy/proxies to vote for *me/us on *my/our behalf at the Forty-Fifth Annual General Meeting of the Company, to be held at Pangkor Room, Level 3, Hotel Jen Penang, Jalan Magazine, 10300 George Town, Pulau Pinang, Malaysia on Wednesday, 18 November 2026 at 10.00 am or at any adjournment thereof.

Please indicate with an "x" in the appropriate space(s) provided below on how you wish your votes to be cast. If no specific direction as to voting is given, the proxy will vote or abstain from voting at *his/her discretion.

ORDINARY RESOLUTION ("OR")	OR1	OR2	OR3	OR4	OR5	OR6
FOR						
AGAINST						

Signed this _____ day of _____, 2026.

.....
Signature of Shareholder(s)/ Common Seal

*Strike out whichever is not desired.

Notes on Appointment of Proxy:

1. A proxy may but need not be a member.
2. The instrument appointing a proxy must be deposited/submitted via the following manner not less than forty-eight (48) hours before the time set for holding the AGM or any adjournment thereof:
   (a) By hardcopy form
   The Proxy Form must be deposited at the Share Registrar's office at Boardroom Share Registrars Sdn. Bhd., 11th Floor, Menara Symphony, No. 5, Jalan Professor Khoo Kay Kim, Seksyen 13, 46200 Petaling Jaya, Selangor Darul Ehsan, Malaysia.
   (b) By electronic form
   The Proxy Form can be electronically submitted through facsimile at +603 7890 4670 or emailed to bsr.proxy@boardroomlimited.com.
3. A member entitled to attend, participate, speak and vote is entitled to appoint not more than two (2) proxies to attend, participate, speak and vote instead of him. Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy.
4. Where a member is an Exempt Authorised Nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("**omnibus account**"), there shall be no limit to the number of proxies which the Exempt Authorised Nominee may appoint in respect of each omnibus account it holds.
5. If the appointor is a corporation this form must be executed under the corporation's common seal or under the hand of an officer or attorney duly authorised.
6. In respect of deposited securities, only members whose names appear on the Record of Depositors on 11 November 2026 (General Meeting Record of Depositors) shall be eligible to attend the meeting or appoint proxy(ies) to attend and/or vote on his/her behalf.

Personal Data Privacy

By submitting the duly executed proxy form, the member and his/her proxy consent to the Company and/or its agents/service providers to collect, use and disclose the personal data therein in accordance with the Personal Data Protection Act 2010, for the purpose of the 45th AGM of the Company or any adjournment thereof.

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AFFIX
STAMP

The Share Registrar
RGT BERHAD
Registration No. 198101004909 (71024-T)

11th Floor, Menara Symphony
No. 5, Jalan Professor Khoo Kay Kim
Seksyen 13, 46200 Petaling Jaya
Selangor Darul Ehsan, Malaysia

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RGT BERHAD
Registration No. 198101004909 (71024-T)

1032, Jalan Perindustrian Bukit Minyak,
Taman Perindustrian Bukit Minyak,
14100 Simpang Ampat, Pulau Pinang.

Tel : 604 501 3990
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