A1 A.K. KOH GROUP BERHAD
(Registration No. 201201039541(1024019-T))

SERVING NEW POSSIBILITIES

ANNUAL REPORT 2026



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The online version of this Annual Report 2026 is available on our website. Go to www.a1akkoh.com or scan the QR Code with your smartphone.

Corporate Profile

A1 A.K. KOH GROUP BERHAD
(Registration No. 201201039541(1024019-T))

A1 A.K. Koh Group Berhad ("A1 AKK" or "the Company", and together with its subsidiaries, "A1 AKK Group" or "the Group") is an established Malaysian processed food and beverage ("F&B") company. The Group is primarily involved in the manufacturing, marketing, supply and distribution of processed F&B products.

A1 AKK Group's history spans 40 years, tracing back to 1986 when its founder, Mr. Koh Ah Kuan, began a home-based business that grew into the Group it is today. The Group offers an extensive portfolio of processed F&B products including premix spices, premade pastes and seasonings, snacks, instant and dried noodles, canned seafood, premix and ready-to-drink beverages, among others. Its manufacturing facilities are located in Senai Johor, Malaysia and Long An Province, Vietnam.

A1 AKK Group markets its products under its flagship brand, A1, alongside its sub-brands namely Dragon Horse, Sky King, Bao Dao, Lion, Sun Brand, Kofikuu, Kariku and Oppaku. In addition, the Group is the sole distributor of WANT WANT's Take One Baby Bites in Malaysia. A1 AKK Group also provides contract manufacturing and sourcing services of processed F&B products to other third-party brand owners.

The Group distributes its products through a multi-channel network spanning retail, food service and export markets, complemented by an e-commerce presence. Malaysia is the Group's principal market, with its products also exported overseas, including to Singapore, Vietnam, Brunei, China, Hong Kong, Taiwan, Australia, the United Kingdom, New Zealand, Philippines, Canada, the United States, Cambodia and Korea. Through this global reach, A1 AKK Group strives to bring the authentic taste of Malaysia to consumers worldwide.

The Group's commitment to quality and food safety is underpinned by internationally recognised standards and certifications, including the ISO 22000:2018 Food Safety Management Systems ("ISO 22000"), Hazard Analysis Critical Control Point ("HACCP"), Good Manufacturing Practice ("GMP"), Halal certification, FSSC 22000 Food Safety System Certification ("FSSC 22000"), as well as the *Makanan Selamat Tanggungjawab Industri* ("MeSTI") certification.

A1 AKK was successfully listed on the ACE Market of Bursa Malaysia Securities Berhad on 11 July 2025.



Vision

Delivering world-class food, rooted in tradition.

Mission

1. Develop high quality and profitable product sales.
2. Become the top tier in all product categories that we do.
3. Anticipate and fulfil evolving market demands.
4. Continuously enhance employee well-being and development.
5. Strive for excellence through operational efficiency and innovation.
6. Build enduring partnerships with customers and suppliers based on trust and mutual success.

Core Values

Efficiency
We value time and resources, striving to deliver the best results with streamlined processes.

Integrity & Transparency
We act with honesty, fairness, and accountability, building trust in all our relationships.

Proactive Mindset
We anticipate challenges, take initiative, and embrace opportunities with a forward-thinking attitude.

Corporate Profile (cont'd)

Bringing the Authentic Taste of Malaysia to the World

With 40 years of expertise in manufacturing and distributing quality processed food and beverage, A1 AKK Group offers an extensive portfolio of trusted brands enjoyed across local and international markets.



310 Product SKUs

An extensive portfolio spanning traditional Malaysian specialties and everyday food solutions for domestic and export markets.

Certifications

HALAL | HACCP | GMP | ISO 22000

FSSC 22000

16 Product Categories

- Hot Pot Seasoning
- Herbal Soup & Spices
- Instant Paste & Sauce
- Instant Noodle
- Instant Dried Noodle
- Spice Powders
- Instant Beverages
- Abalone & Marine Food Products
- Ready-To-Drink Bird's Nest
- Seaweed
- Rice Rusk & Rice Cracker
- Sunflower Seeds
- Preserved Fruits
- Prune Powder
- HORECA
- Others

Manufacturing Facilities

Malaysia
Senai, Johor

Vietnam
Long An Province

Supporting efficient production and regional supply capabilities.

9 Brand Portfolio

Export Markets 14 Countries

- Singapore
- Vietnam
- Brunei
- China
- Hong Kong
- Taiwan
- Australia
- United Kingdom
- New Zealand
- Philippines
- Canada
- United States
- Cambodia
- Korea

Corporate Information

BOARD OF DIRECTORS

Wong Mau Lin
Independent Non-Executive Chairman

Koh Ah Kuan
Non-Independent Managing Director

Koh Lian Jie
Non-Independent Executive Director/ Chief Executive Officer

Koh Chung Jie
Non-Independent Executive Director/ Chief Operating Officer

Tan Ban Tatt
Independent Non-Executive Director

Goh Joo Seong
Independent Non-Executive Director

Tan Mui Ping
Independent Non-Executive Director

AUDIT AND RISK MANAGEMENT COMMITTEE

Tan Mui Ping *(Chairman)*
Tan Ban Tatt *(Member)*
Goh Joo Seong *(Member)*

NOMINATION AND REMUNERATION COMMITTEE

Goh Joo Seong *(Chairman)*
Tan Ban Tatt *(Member)*
Tan Mui Ping *(Member)*

HEAD OFFICE

PLO 81, Jalan Cyber 5
Kawasan Perindustrian Senai III
81400 Senai, Johor, Malaysia
Tel : +607-599 0001
Email : a1akkohgroup@akkoh.com
Web(M) : www.a1akkoh.com
Web(V) : www.a1vietnam.com.vn

REGISTERED OFFICE

L2-02, 1 Medini Hub
Persiaran Medini Utara 3
Medini Iskandar
79000 Nusajaya
Johor, Malaysia
Tel : +607-818 0350
Email : info.my@vistra.com

COMPANY SECRETARIES

Wong Chee Yin (f)
(MAICSA 7023530)
(SSM PC No.: 202008001953)

Chiang Sue Mai
(MAICSA 7031742)
(SSM PC No.: 202008000463)

SHARE REGISTRAR

Vistra Investor & Issuing House Services Sdn. Bhd.
(formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.)
(Registration number: 197101000970 (11324-H))
Unit 32-01, Level 32
Tower A, Vertical Business Suite
Avenue 3, Bangsar South
No. 8, Jalan Kerinchi
59200 Kuala Lumpur
Tel : +603-2783 9299
Email : is.enquiry@vistra.com

AUDITORS

Grant Thornton Malaysia PLT
(Registration number: 201906003682)
Level 11, Sheraton Imperial Court
Jalan Sultan Ismail
50250 Kuala Lumpur

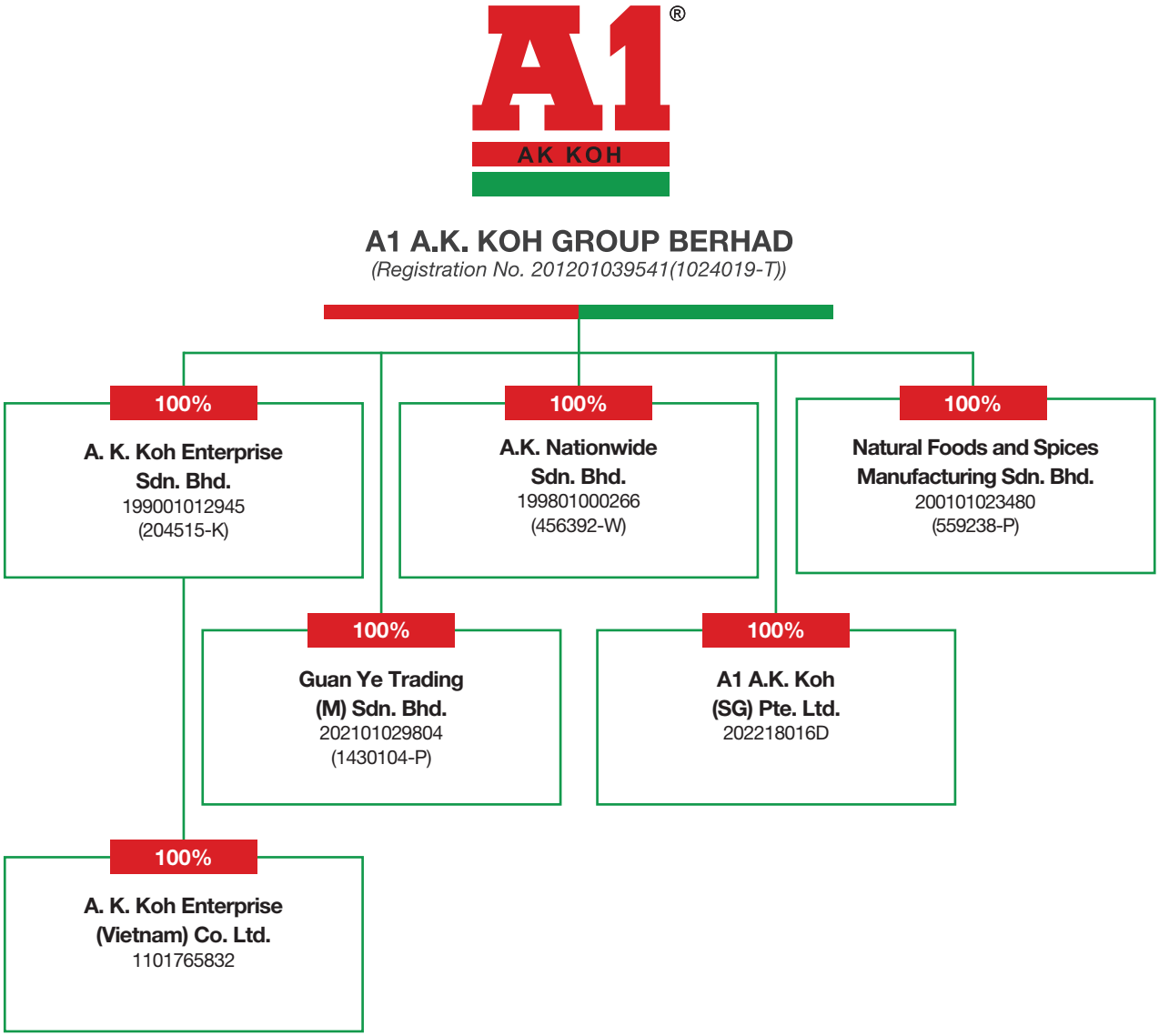
STOCK EXCHANGE LISTING

ACE Market of Bursa Malaysia Securities Berhad
Stock Name : A1AKK
Stock Code : 0365
Date of Listing : 11 July 2025

PRINCIPAL BANKERS

RHB Bank Berhad
AmBank (M) Berhad
Malayan Banking Berhad

Corporate Structure



Our Brands and Product Categories



From the Kitchen to Everyday Moments

A1 AKK Group brands bring familiar flavours into everyday life, from preparing meals at home to enjoying a snack or sharing food with family and friends. Across the portfolio, products offer different forms of convenience, whether through simpler preparation, shorter cooking times or ready-to-enjoy formats.

Our product portfolio brings together the Group's in-house brands and selected third-party brands that we distribute. Our in-house brand portfolio comprises our flagship brand, A1, and our sub-brands **Dragon Horse, Sky King, Kofikuu, Oppaku, Sun Brand, Bao Dao, Lion** and **Kariku**. These are complemented by the third-party **Take One Baby Bites** range that we distribute.

The Group's offerings span a variety of product formats and categories. These include cooking mixes, pastes, sauces and spice powders that support meal preparation, as well as instant and dried noodles that provide convenient meal options. Our range also includes canned seafood, snacks, instant coffee and ready-to-drink beverages, extending our presence beyond traditional cooking ingredients into products suited for immediate consumption.

This breadth allows A1 AKK Group to participate across multiple stages of the consumer food journey, from preparation and cooking to snacking and ready-to-enjoy consumption. By maintaining a diverse range of formats and categories across our in-house and distributed brands, we aim to provide accessible and convenient food and beverage choices while strengthening the relevance of our offerings across different markets and consumer occasions.



Our Brands and Product Categories (cont'd)

HERBAL SOUP & SPICES

Brands:



Description:

Building on our experience and expertise in traditional Chinese herbs, we developed a range of authentic recipes and introduced our first Herbal Soup Spices product in 1988. As one of our pioneering product categories, it remains a key part of our product portfolio and continues to be closely associated with the A1 brand today.

Over the years, we have expanded this category to offer a variety of products, including A1 Chicken Soup Herbs Mix, A1 Chicken Soup Spices, A1 Emperor Herbs Chicken Spices, A1 Herbal Soup Mix, A1 Vegetarian Soup Spices and A1 Soup Spices Singapore Taste. At the heart of this category is our first star product, A1 Soup Spices, which continues to be one of our signature products today.

Our Herbal Soup & Spices range incorporates a variety of herbs and spices traditionally valued for their distinctive flavours, aromas and roles in traditional food preparation. Selected ingredients include *Cinnamomum cassia, Angelica sinensis, Codonopsis pilosula, Illicium verum and Polygonatum odoratum*. These ingredients contribute to the unique and authentic taste profile of our products, reflecting our heritage and experience in traditional Chinese herbs and spices.

INSTANT PASTE & SAUCE

Brands:



Description:

Our Instant Paste & Sauce category offers convenient and flavourful cooking solutions designed to help consumers prepare authentic and delicious meals with ease. Drawing on our experience in developing traditional flavours, our range of cooking pastes and sauces combines carefully selected ingredients and aromatic spices to deliver consistent taste and quality.

The category features a variety of products suitable for different cooking styles and preferences, allowing consumers to conveniently recreate popular Asian dishes at home. From rich and aromatic curry pastes to versatile cooking sauces, our Instant Paste & Sauce range continues to provide convenient meal solutions while preserving the authentic flavours that consumers associate with the A1 brand.

INSTANT NOODLE

Brands:



Description:

Our Instant Noodle category offers consumers a convenient and satisfying meal solution featuring the authentic flavours associated with the A1 brand.

The range includes a variety of flavours and formats inspired by popular Asian cuisines, such as A1 Curry Laksa Noodle and A1 Instant Abalone Noodle, catering to different consumer preferences.

As one of our key product categories, our Instant Noodle range combines convenience, quality and authentic flavours, providing consumers with easy-to-prepare meals that can be enjoyed anytime and anywhere.

We also continue to improve convenience through innovative packaging, including bowl packaging, making our instant noodles easier to prepare and enjoy, especially for consumers with busy lifestyles.

Our Brands and Product Categories (cont'd)

INSTANT DRIED NOODLE

Brands:



Description:

Our Instant Dried Noodle category offers consumers a convenient and versatile meal solution featuring the authentic flavours associated with the A1 brand.

The range includes different noodle varieties and flavours inspired by popular Asian cuisines, providing consumers with easy-to-prepare meal options that can be enjoyed at home or on the go.

The highlight of this category is our A1 3 Minutes Instant Rice Vermicelli, a well-known product among Malaysian consumers. With its quick preparation time and convenient packaging, it provides a simple and satisfying meal solution for today's busy lifestyles.

We continue to focus on quality, convenience and product innovation, developing new flavours and product formats to meet changing consumer preferences.

ABALONE & MARINE FOOD PRODUCTS

Brands:



Description:

Our Abalone and Marine Food Products category offers a selection of quality and convenient seafood products under our A1, Sky King and Dragon Horse brands, catering to different consumer preferences and market segments.

The range includes a variety of abalone-based products suitable for everyday meals, home cooking, gifting and festive occasions. The A1 brand offers products that reflect our established presence and focus on authentic flavours, while Sky King and Dragon Horse complement the portfolio with additional abalone and seafood products. Together, these brands strengthen our presence in the abalone and seafood segment, while providing consumers with a wider choice of quality and convenient products.

READY-TO-DRINK BIRD'S NEST

Brands:



Description:

Our Ready-To-Drink Bird's Nest category offers convenient bird's nest beverages under the Dragon Horse brand, combining traditional ingredients with the convenience of a ready-to-consume format.

The Dragon Horse range comprises Bird's Nest with White Fungus and Rock Sugar and Bird's Nest with White Fungus and Ginseng.

Designed for everyday enjoyment as well as gifting occasions, the range provides consumers with convenient beverage options inspired by traditional bird's nest consumption. These products cater to both the Malaysian market and selected export markets, supporting the Group's continued expansion of its bird's nest product portfolio and market reach.

Our Brands and Product Categories (cont'd)

INSTANT BEVERAGES

Brands:



Description:

Our Instant Beverages category offers convenient and easy-to-prepare coffee products under the Kofikuu brand, bringing popular Malaysian coffee flavours to consumers in a convenient instant format.

In 2026, we launched Kofikuu Instant Malaysia White Coffee and Kofikuu Instant Black Coffee, expanding our coffee portfolio with products inspired by the familiar flavours of Malaysian coffee culture. The Kofikuu range provides consumers with convenient coffee choices suitable for everyday enjoyment at home, at work or on the go, while supporting the Group's expansion in the instant beverage category across Malaysia and export markets.

RICE RUSK & RICE CRACKER

Brands:



Description:

Our Rice Rusk and Rice Cracker categories offer convenient snack options under our Take One and A1 brands.

Under the Take One brand, our Baby Bites are specially designed as a light and convenient snack option for young children, making them suitable for everyday snacking.

Under the A1 brand, our Rice Crackers offer a light and crispy snack option that can be enjoyed by consumers of different ages and is suitable for everyday consumption and sharing.

Together, Take One and A1 provide a wider range of convenient snack products to meet different consumer preferences and occasions.

SUNFLOWER SEEDS

Brands:



Description:

Our Kuaci range under the A1 brand offers 3 varieties of flavoured sunflower seed snacks, providing consumers with enjoyable choices for everyday snacking and sharing.

The range includes A1 360 Rasa Kuaci (Walnut Flavour), A1 520 Rasa Kuaci (Caramel Flavour) and A1 Kuaci (Marjerin). Each variety offers a distinctive flavour, catering to different consumer preferences.

With their familiar taste and convenient format, A1 Kuaci products are suitable for enjoying at home, during gatherings or as a casual snack.

SEAWEED

Brands:



Description:

Our Seaweed category offers a variety of convenient and flavourful snacks under our A1, Sun Brand and Oppaku brands.

Our A1 Seaweed products provide consumers with convenient snack options suitable for everyday enjoyment and sharing.

In 2026, we launched Oppaku Seaweed, expanding our portfolio with 2 flavours: Original and Mala. The new range offers consumers a modern and flavourful seaweed snack option while responding to changing consumer preferences.

Together, A1, Sun Brand and Oppaku provide a wider variety of seaweed snacks, combining convenience, flavour and product variety for different snacking occasions.

Our Brands and Product Categories (cont'd)

PRESERVED FRUITS

Brands:



Description:

Our Bao Dao range is a sub-brand under A1, offering a variety of traditional preserved fruit snacks for everyday enjoyment and sharing.

The range includes Cherries Plum, Honeyed Prune, Lover Plum, Preserved Plum, Prune, Red Peach, Suzhou Prune and Preserved Mandarin, providing consumers with a variety of distinctive sweet and sour flavours.

With its traditional appeal and convenient format, Bao Dao Preserved Fruits complements the A1 portfolio and offers consumers enjoyable snack choices suitable for everyday consumption, sharing and gifting occasions.

PRUNE POWDER

Brands:



Description:

Our Prune Powder range is offered under both the A1 and Lion brands, providing consumers with a convenient way to enjoy the familiar taste of prune in an easy-to-prepare format.

Together, the A1 and Lion Prune Powder ranges offer convenient and versatile products that cater to different consumer preferences and complement our broader portfolio of traditional food and beverage products.

HOT POT SEASONING

Brands:



Description:

In 2026, we expanded our product portfolio with the launch of our new A1 Hot Pot Seasoning category, offering convenient soup bases for preparing hot pot meals at home.

The range includes Emperor Herbs Chicken, Laksa, Lala, Vegetarian Laksa and White Fish Broth, providing a variety of flavours to suit different preferences.

The new range reflects our focus on product innovation and convenience, giving consumers an easy way to enjoy hot pot meals with family and friends.

SPICE POWDERS

Brands:



Description:

In 2026, we expanded our product portfolio with the launch of our new Spice Powders category under the A1 and Kariku brands.

The range includes Chilli Powder, Curry Meat Powder, Curry Fish Powder and Turmeric Powder, offering convenient spice options for everyday cooking.

The new category provides consumers with a variety of essential spices while strengthening our presence in the cooking ingredients segment and complementing our wider food portfolio.

Our Brands and Product Categories (cont'd)

HORECA

Brands:

Description:

Our HORECA business provides food ingredients and products to hotels, restaurants, cafés and food service operators in bulk sizes.

Our range includes Instant Bihun Beras, Instant Sauces, MSG and Spice Powders offering convenient solutions for daily food preparation.

With bulk-size packaging, our products are suitable for high-volume usage and help food service operators meet their daily cooking needs efficiently.



OTHERS

Brands:

Description:

Our A1 Mackerel Chips and A1 Lobster Chips offer crispy and savoury seafood snacks that are convenient for everyday enjoyment. These ready-to-eat snacks provide consumers with tasty seafood flavours in a convenient format, suitable for snacking or sharing with family and friends.

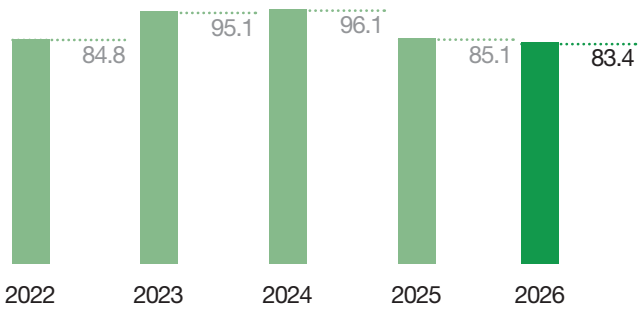


Financial Highlights

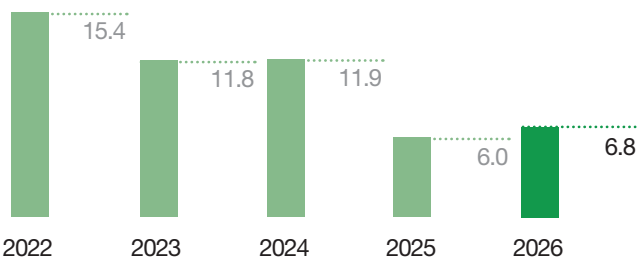
FINANCIAL YEAR ENDED 30 JUNE *(RM million)*	2022	2023	2024	2025	2026
KEY OPERATING RESULT					
Revenue	84.8	95.1	96.1	85.1	**83.4**
Gross Profit	39.3	42.4	44.6	39.6	**40.0**
Profit Before Taxation ("PBT")	18.8	15.1	15.9	8.8	**7.2***
Profit After Taxation ("PAT")	15.4	11.8	11.9	6.0	**2.4***
Adjusted PBT	18.8	15.1	15.9	8.8	**11.6**
Adjusted PAT	15.4	11.8	11.9	6.0	**6.8**
FINANCIAL POSITION					
Total Assets	61.5	64.4	73.9	71.7	**91.0**
Total Liabilities	31.7	29.9	39.0	33.4	**25.8**
Total Equity	29.8	34.5	34.9	38.3	**65.2**
KEY FINANCIAL RATIO					
Gross Profit Margin (%)	46.4%	44.5%	46.4%	46.5%	**48.0%**
Profit After Taxation Margin (%)	18.2%	12.4%	12.4%	7.1%	**2.9%**
Net Gearing Ratio (times)	0.7	0.6	0.5	0.5	**0.1**

*Note: * PBT and PAT for the financial year ended 30 June 2026 include RM4.4 million in incidental expenses incurred by the Group in connection with its initial public offering exercise. Excluding the listing expenses, the Adjusted PBT & PAT will be RM11.6 million and RM6.8 million respectively.*

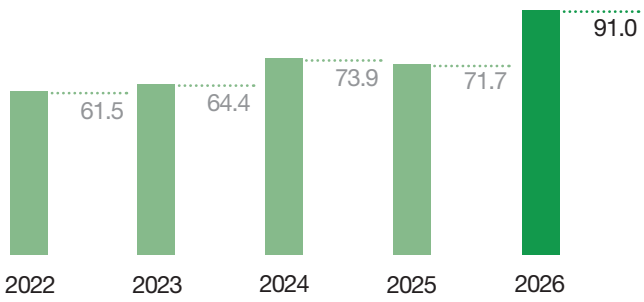
REVENUE
(RM million)



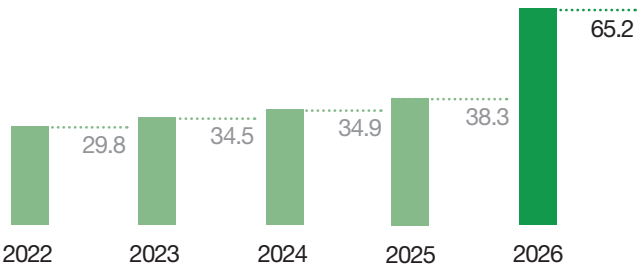
ADJUSTED PAT
(RM million)



TOTAL ASSETS
(RM million)



TOTAL EQUITY
(RM million)



Board of Directors' Profile



Wong Mau Lin

Independent Non-Executive Chairman

Female	60	Malaysian

Date of Appointment:
13 September 2024

Board Meeting Attendance:
9/9

Ms. Wong Mau Lin is the Independent Non-Executive Chairman of A1 AKK.

She holds a Bachelor of Economics (Honours) degree, majoring in Business Administration, from the University of Malaya. She is a member of the Malaysian Institute of Management and the Malaysia Institute of Corporate Directors.

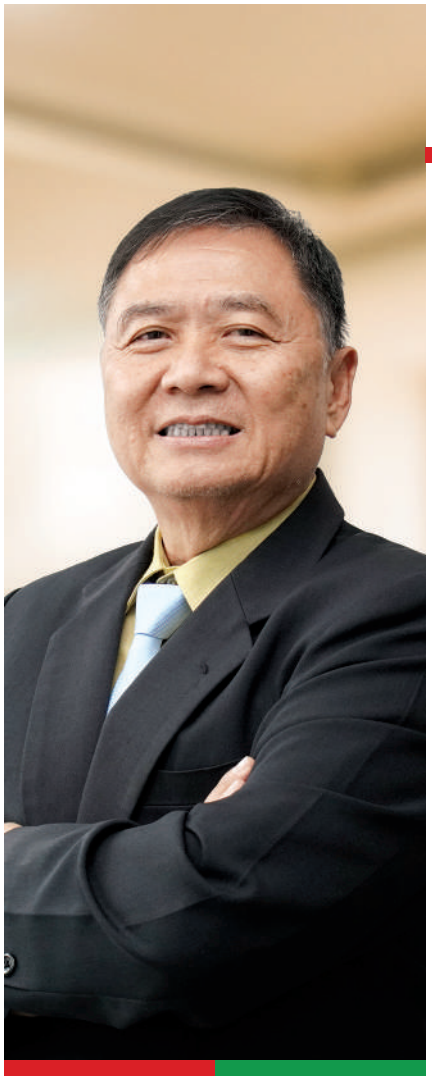
Ms. Wong began her career with Ernst & Young in 1988 as an Associate Consultant in the Management Consulting Services Department and advanced through various leadership positions before becoming a Partner in 2000. In 2012, she joined the National Innovation Agency of Malaysia ("AIM") as Executive Vice President, where she was involved in driving innovation and talent development initiatives. In 2014, she was appointed as Chief Executive Officer and Director of Genovasi Malaysia Sdn. Bhd. ("Genovasi"), a company owned by AIM, leading the establishment of Malaysia's pioneer Design Thinking School, Genovasi, an institution offering Design Thinking programmes for both the public and private sectors. She left AIM and Genovasi in 2016.

In early-2016, Ms. Wong founded Innothink Advisory Sdn. Bhd., a company providing training and advisory services. As Chief Executive Officer, she facilitates workshops with experienced entrepreneurs and corporate executives to generate and validate new ideas aimed at redesigning customer or user experiences using the design thinking process.

In late-2016, Ms. Wong joined Green Packet Berhad as Chief People Officer on a contractual basis, where she was tasked to put in place people management processes for the company, and helped develop and deploy the implementation of design thinking and establishment of Exponential Organisation (ExO), a business framework that leverages organisational attributes and technology to scale business growth, for the company.

In mid-2017, Ms. Wong joined Azendian Solutions Sdn. Bhd. as Managing Partner, Practice & Delivery, where she contributed to the development of the company's business, talent and operational capabilities in Malaysia. She left the company in 2018 to focus on her training and advisory business, resuming her role as Chief Executive Officer of Innothink Advisory Sdn. Bhd., a position she continues to hold to date.

Board of Directors' Profile (cont'd)



Koh Ah Kuan

Non-Independent Managing Director

Mr. Koh Ah Kuan is the Non-Independent Managing Director of A1 AKK. As Managing Director, Mr. Koh Ah Kuan oversees the Group's overall development and strategic direction, including its business model, business planning and growth strategy. He plays a pivotal role in ensuring the Group's operational efficiency, driving market expansion, and aligning the strategies of its subsidiaries with the Group's overall vision and objectives.

Mr. Koh Ah Kuan brings 4 decades of experience in the food and beverage industry. He completed his secondary education at Pei Chun High School. He began his career in 1980 as a carpenter with Toh Ping Sofa & Construction, a sole proprietorship in Singapore that manufactured furniture and wood fixtures. In 1982, he joined Soon Heng Medical Hall as a Sales Assistant, where he gained knowledge of Chinese herbs and traditional herbal preparations that laying the foundation for his subsequent entrepreneurial ventures.

In 1986, Mr. Koh Ah Kuan developed his own prune powder recipe and commenced small-scale sales of the product. In 1987, he established Koh Enterprise, a sole proprietorship which manufactured and marketed prune powder. As the business expanded, its operations were subsequently transferred to A. K. Koh Enterprise Sdn. Bhd. ("AKK Enterprise") in 1990.

Building on this foundation, Mr. Koh Ah Kuan co-founded the Group together with his wife, Madam Lim Sok Huey. Together, they played a key role in formulating the Group's signature products in its early years, and he remains involved in product development alongside the Group's research and development ("R&D") team.

Mr. Koh Ah Kuan is the father of Mr. Koh Lian Jie and Mr. Koh Chung Jie.

Male	64	Malaysian

Date of Appointment:
24 March 2014

Board Meeting Attendance:
9/9



Koh Lian Jie

Non-Independent Executive Director

Chief Executive Officer

Male	36	Malaysian

Date of Appointment:
1 December 2020

Board Meeting Attendance:
8/9

Mr. Koh Lian Jie is a Non-Independent Executive Director, and the Chief Executive Officer of A1 AKK. As Chief Executive Officer, Mr. Koh Lian Jie oversees the Group's sales and marketing operations across both online and offline channels, and leads market expansion initiatives locally and internationally. He is also responsible for formulating and managing the Group's distribution strategies and establishing new business relationships with local and foreign distributors. He also works closely with the Group's R&D team on product development initiatives.

Mr. Koh Lian Jie holds a Bachelor of Commerce (Marketing) degree from Curtin University of Technology, Australia. He began his career in 2012 as a Marketing Executive with AKK Enterprise, where he assisted with the company's marketing plans, advertising initiatives and promotional campaigns. He also spearheaded the Group's social media marketing initiatives, introducing its products through social media platforms.

In early-2014, Mr. Koh Lian Jie left AKK Enterprise to join Allexcel Trading Sdn. Bhd. as a Supervisor, assisting in the execution of the company's marketing plans. In late-2014, he joined Senai Centrepoint Sdn. Bhd., a property development and management company owned by Mr. Koh Ah Kuan, as Property Manager, where he managed the company's properties, including negotiating tenancy contracts, advertising rental vacancies, handling tenant complaints, and overseeing property maintenance and repairs. He was subsequently appointed as a Director of Senai Centrepoint Sdn. Bhd. in late-2020, a position he continues to hold. However, since early-2021, Mr. Koh Lian Jie has not been involved in the day-to-day operations of Senai Centrepoint Sdn. Bhd., as he has been primarily focused on his role within the A1 AKK Group.

Mr. Koh Lian Jie rejoined the Group in 2021 as a Marketing Manager, overseeing the Group's general trade activities and digital marketing initiatives. In his general trade role, he targeted small-scale business customers for purchases of the Group's products in small quantities; in his digital marketing role, he developed internet marketing strategies for the Group's products via e-commerce platforms, and maintained the Group's brand presence through marketing campaigns and social media platforms, in addition to monitoring the performance of all digital marketing campaigns. In 2022, Mr. Koh Lian Jie was promoted to Chief Executive Officer.

Mr. Koh Lian Jie is the son of Mr. Koh Ah Kuan and the brother of Mr. Koh Chung Jie.

Board of Directors' Profile (cont'd)



Koh Chung Jie

Non-Independent Executive Director

Chief Operating Officer

Male	33	Malaysian

Date of Appointment:
1 December 2020

Board Meeting Attendance:
9/9

Mr. Koh Chung Jie is a Non-Independent Executive Director and the Chief Operating Officer of A1 AKK. As Chief Operating Officer, Mr. Koh Chung Jie oversees the Group's day-to-day manufacturing and operational activities, including production processes, maintenance of machinery and equipment, quality assurance and quality control, and the sourcing of raw materials. He also works with the Group's R&D team to support product development.

Mr. Koh Chung Jie graduated from the Royal Melbourne Institute of Technology with a Bachelor of Business (Marketing) degree in 2016. In 2022, he obtained an Executive Degree in Human Resources Management & Development from Segi College. In 2025, he completed an Executive Master of Business Administration ("MBA") in Leadership & Management.

He began his career in 2016 by establishing PastaOne, a sole proprietorship in Malaysia offering a fast-food pasta concept that catered to people on the go at reasonable prices. He created a variety of pasta products to meet market demand and implemented marketing strategies to attract new customers, while overseeing the business's day-to-day operations, including sourcing ingredients from various suppliers and resolving operational issues. He gradually stepped down from PastaOne's day-to-day operations in early-2019, and subsequently disposed of the business and terminated the sole proprietorship in late-2019.

In early-2019, Mr. Koh Chung Jie joined Natural Foods and Spices Manufacturing Sdn. Bhd. ("Natural Foods") as Production Manager, overseeing production operations, implementing quality control procedures, and ensuring the efficient operation of the manufacturing facilities. In late-2019, he left Natural Foods to join Yihai Natural Food Manufacturing Sdn. Bhd. ("Yihai") as Factory Manager, where he played a key role in the setting-up of the manufacturing facility, including the implementation of production technology, operational workflows and standard operating procedures. In late-2021, Mr. Koh Chung Jie left Yihai and joined A1 AKK Group as Chief Operating Officer.

Mr. Koh Chung Jie is the son of Mr. Koh Ah Kuan and the brother of Mr. Koh Lian Jie.



Tan Ban Tatt

Independent Non-Executive Director

Male	49	Malaysian

Date of Appointment:
27 November 2024

Board Meeting Attendance:
8/9

Mr. Tan Ban Tatt is an Independent Non-Executive Director of A1 AKK.

He holds a Bachelor of Accountancy from Universiti Putra Malaysia. He is a Fellow Member of the Association of Chartered Certified Accountants ("ACCA") and a Member of the Malaysian Institute of Accountants ("MIA").

Mr. Tan began his career with Ernst & Young in 2001 as an Audit Associate and was subsequently promoted to Assistant Manager, where he supervised audit teams and monitored audit engagements. He left Ernst & Young in 2004 to join Aikbee Resources Berhad (now known as Aikbee Resources Sdn. Bhd.) as Finance Manager, where he handled the accounts and financial reporting for the group. He left Aikbee Resources Berhad in 2006.

In mid-2006, Mr. Tan joined Baker Tilly Monteiro Heng PLT as Audit Manager and progressed through various leadership positions before being promoted to Partner in late-2013. As a Partner, he led and oversaw the firm's audit engagements, reviewed and approved audit reports and other deliverables, and managed client relationships. He left Baker Tilly Monteiro Heng PLT in mid-2016 and joined O & C Resources Berhad (now known as OCR Group Berhad), a company listed on the Main Market of Bursa Malaysia Securities Berhad ("Bursa Malaysia"), as Chief Financial Officer, where he oversaw the group's overall finance functions. He left O & C Resources Berhad in mid-2019.

Mr. Tan established BT & Associates, an audit firm, in early-2017, where he has served as Partner, since its establishment, a position he continues to hold to date. However, he was not actively involved in the day-to-day operations of BT & Associates until mid-2019, following his departure from O & C Resources Berhad. In this capacity, Mr. Tan is responsible for overseeing the firm's operations, business development, strategic direction and client management.

Mr. Tan currently serves as an Independent Non-Executive Director of Asia Poly Holdings Berhad and United U-Li Corporation Berhad.

Board of Directors' Profile (cont'd)



Tan Mui Ping

Independent Non-Executive Director

Female	50	Malaysian

Date of Appointment:
13 September 2024

Board Meeting Attendance:
9/9

Ms. Tan Mui Ping is an Independent Non-Executive Director of A1 AKK.

She is a Fellow Member of the ACCA and a member of the MIA. She is also a registered Company Secretary with the Companies Commission of Malaysia and a member of the Institute of Corporate Directors Malaysia.

Ms. Tan brings over 20 years of experience in senior finance roles, with extensive expertise spanning corporate finance, investment analysis, strategic business development, treasury, and tax planning.

Ms. Tan began her career in 1998 at Shamsir Jasani Grant Thornton (now known as Grant Thornton Malaysia PLT). In 2001, she joined Wah Seong Corporation Berhad (now Wasco Berhad) as an Accountant, managing group reporting and corporate finance functions, including the company's initial public offering.

Ms. Tan was appointed as Manager, Group Finance at Edaran Otomobil Nasional Berhad in 2003, overseeing group financial operations, corporate finance, and tax planning as well as involved in its business transformation programme.

In 2007, Ms. Tan joined Advance Synergy Berhad as Head of Finance where she was involved in various corporate exercises including fundraising, acquisitions, disposals, and privatisation and delisting exercises.

In 2012, Ms. Tan joined Weida (M) Bhd. ("Weida") as Senior Manager of Corporate Development. She was promoted to General Manager in the Group Managing Director's Office in 2014 and redesignated as Advisor in 2023, a position she holds today. Across her tenure at Weida, which included serving as acting Financial Controller for Weida's property development division from 2013 to 2016, she has worked closely with the Group Executive Chairman and strategic partners on key initiatives. Her scope encompasses business development partnerships, investment feasibility studies, corporate finance, group treasury, tax planning, and investor relations.

Ms. Tan currently serves as an Independent Non-Executive Director of Infoline Tec Group Berhad, Evergreen Fibreboard Berhad, Life Water Berhad and Oasis Home Holding Berhad.



Goh Joo Seong

Independent Non-Executive Director

Female	50	Malaysian

Date of Appointment:
13 September 2024

Board Meeting Attendance:
9/9

Ms. Goh Joo Seong is an Independent Non-Executive Director of A1 AKK.

She holds a Bachelor of Laws degree from the International Islamic University Malaysia. She was called to the Malaysian Bar as an Advocate and Solicitor in 2001.

Ms. Goh is a Partner of Cheang & Ariff, where she heads the firm's Intellectual Property & Technology Department and a Litigation Partner. She is also a registered trademark, patent and industrial design agent in Malaysia.

At Cheang & Ariff, Ms. Goh has provided advisory services on intellectual property rights protection and brand management to corporations and has worked on intellectual property contracts. She has also handled trademark, patent and industrial design applications, as well as copyright voluntary notifications, and is involved in litigating various types of cases, including intellectual property disputes, shareholders' disputes, corporate restructuring, tax disputes, contract issues, banking and land-related matters.

As an experienced practising lawyer in the intellectual property field, Ms. Goh currently serves as Chairperson of the Malaysian Bar Intellectual Property Committee, and sits on the board of the Asian Patent Attorneys' Association Malaysia as an elected Council member. She is also a Member of the International Trademark Association and the Malaysian Intellectual Property Association. Additionally, she has been consistently named as a leading lawyer in Malaysia by numerous independent publications and has won several other awards.

Ms. Goh currently serves as an Independent Non-Executive Director of Oriental Interest Berhad and BP Plastics Holding Bhd.

Notes:
Saved as disclosed, none of the Directors have:

a) any other directorship in public companies and listed corporations;
b) any family relationship with any Director and/or major shareholder of the Company except for Koh Ah Kuan, Koh Lian Jie and Koh Chung Jie;
c) any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries; and
d) any conviction for offences (excluding traffic offences, if any) within the past 5 years nor any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 30 June 2026.

Profile of Key Senior Management



Lim Yen Kang

Chief Financial Officer

Male	33	Malaysian

Mr. Lim Yen Kang is the Chief Financial Officer of A1 AKK. As Chief Financial Officer, he oversees the Group's financial management, treasury, accounting and taxation functions.

Mr. Lim Yen Kang holds a Bachelor of Science in Applied Accounting from Oxford Brookes University. He is a member of the ACCA and the MIA.

Mr. Lim Yen Kang commenced his career with Eternal Materials (Malaysia) Sdn. Bhd. in 2016 as an Account Executive. In 2018, he was promoted to Head of the Finance and Accounting Department, where he oversaw budget reviews, financial analysis of company performance and construction projects, financial and accounting compliance and tax matters.

Mr. Lim Yen Kang joined A1 AKK Group in 2025 as Financial Controller, and was promoted to Chief Financial Officer in early-2026, a position he continues to hold to date.



Lee Boon Cheong

General Sales Manager

Male	41	Malaysian

Mr. Lee Boon Cheong is the General Sales Manager of A1 AKK. Mr. Lee Boon Cheong is responsible for developing and implementing sales strategies and overseeing sales operations to serve the Group's key clientele, including wholesalers, restaurants, retailers and supermarkets in the central and northern regions of West Malaysia.

Mr. Lee Boon Cheong completed his secondary school education at Sekolah Menengah Kebangsaan Tinggi Batu Pahat. He began his career as a Technician with Jacky Office Automation Sdn. Bhd. in early-2004, servicing closed-circuit televisions and photocopy machines. In late-2004, he joined A-T Mould (M) Sdn. Bhd. as a Production Personnel, where he oversaw injection moulding processes.

In mid-2006, Mr. Lee Boon Cheong established a sole proprietorship, Proget Marketing & Advertising, where he provided printing services and sales activities. Since late-2006, Mr. Lee Boon Cheong was not involved in the daily business operations of Proget Marketing & Advertising, and it was subsequently terminated in June 2011.

In late-2006, Mr. Lee Boon Cheong joined AKK Enterprise as a Sales Representative, where he was responsible for the sales and marketing of our Group's products in the central region of West Malaysia. In late-2011 and early-2012, he was promoted to the position of Sales Executive (Key Account) and Key Account Assistant Manager respectively, where his main job responsibilities were to expand the sales and availability of our Group's products in different market platforms such as larger chain stores. In early-2016, he was promoted to the position of Business Development Manager, where he was responsible for exploring different sales strategies to capture and open new markets for our Group's products. In early-2023, he was promoted to General Sales Manager, a position he continues to hold to date.

Notes:

Saved as disclosed, none of the Key Senior Management have:

a) any other directorship in public companies and listed corporations;

b) any family relationship with any Director and/or major shareholder of the Company;

c) any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries; and

d) any conviction for offences (excluding traffic offences, if any) within the past 5 years nor any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 30 June 2026.

A1 AKK in The News

THE EDGE MALAYSIA



A1 A.K. KOH HAS UP TO 20 NEW PRODUCTS IN PIPELINE, EYES NEW MARKETS POST-LISTING, SAYS CHIEF OPERATING OFFICER

KUALA LUMPUR (July 11) : A1 A.K. Koh Group Bhd (A1 AKK), a newly-listed premixed soup maker, plans to launch a slew of new products this year and expand further abroad to sustain demand.

The company plans to launch no fewer than 20 new products by June 2026, A1 AKK Chief Operating Officer Koh Chung Jie told reporters following its Bursa Malaysia ACE Market listing ceremony on Friday. Demand outlook for its products is "quite positive," he said.

The Star



A1 ACQUIRES LAND IN SELANGOR FOR RM17MIL

PETALING JAYA (April 21) : A1 A.K Koh Group Bhd (A1) is proposing to acquire a parcel of 99 year leasehold land measuring approximately 1.01 acres in Pekan Puchong Jaya, Selangor from Qualitypack Properties Sdn. Bhd. for RM16.73mil.

In a filing with Bursa Malaysia, the processed food and beverage products distributor said the land is intended to serve as the group's new regional office in the central region. At present, A1 operates in the central region of Malaysia at a rented business office located at Taman Perindustrian OUG, Kuala Lumpur.

Awards & Accolades

International Taste Institute's Superior Taste Award (3 Stars) – 'A1 Laksa Hot Pot Seasoning Mix'





In 2026, the Group's 'A1 Laksa Hot Pot Seasoning Mix' received the Superior Taste Award (3 Stars) from the International Taste Institute. The award is based on blind taste evaluations carried out by professional chefs and sommeliers, who assess products based on taste, aroma, texture, and overall quality.

Receiving the highest 3-Star rating highlights the outstanding quality and taste of the Group's 'A1 Laksa Hot Pot Seasoning Mix'. This achievement reflects the Group's commitment to producing high-quality products that meet international standards.

International Taste Institute's Superior Taste Award (1 Star) – 'A1 Vegetarian Laksa Hot Pot Seasoning Mix'





In 2026, the Group's 'A1 Vegetarian Laksa Hot Pot Seasoning Mix' was awarded the Superior Taste Award (1 Star) by the International Taste Institute. The award is based on the blind taste assessment method, where professional chefs and sommeliers evaluate products based on taste, aroma, texture, and overall quality.

This recognition reflects the product's quality and appealing taste, demonstrating the Group's continued commitment to offering products that meet international standards and consumer expectations.

Awards & Accolades (cont'd)

The Malaysia Book of Records – "First Laksa Hot Pot Seasoning Mix"




National Record

THE MALAYSIA BOOK of RECORDS

This is to certify that

A1 A.K. KOH GROUP BERHAD

is recognised as an honoured Record Holder in

THE MALAYSIA BOOK OF RECORDS

for the achievement of

FIRST LAKSA HOT POT SEASONING MIX

3rd July 2026

The Group's 'A1 Laksa Hot Pot Seasoning Mix' has been recognised by the Malaysia Book of Records for achieving the title of "First Laksa Hot Pot Seasoning Mix".

Known for its rich flavour and authentic laksa taste, the 'A1 Laksa Hot Pot Seasoning Mix' brings the traditional laksa experience into a convenient hot pot meal format. This unique product innovation reflects the brand's commitment to creating quality products that combine traditional flavours with modern convenience.

The Malaysia Book of Records – "First Lala Hot Pot Seasoning"




National Record

THE MALAYSIA BOOK of RECORDS

This is to certify that

A1 A.K. KOH GROUP BERHAD

is recognised as an honoured Record Holder in

THE MALAYSIA BOOK OF RECORDS

for the achievement of

FIRST LALA HOT POT SEASONING

3rd July 2026

Our 'A1 Lala Hot Pot Seasoning' has made its mark by achieving the title of "First Lala Hot Pot Seasoning" in the Malaysia Book of Records.

Featuring a distinctive seafood-inspired flavour, the 'A1 Lala Hot Pot Seasoning' offers consumers a convenient way to enjoy the taste of a lala-based hot pot dish at home. This achievement highlights the brand's dedication to product innovation and developing unique flavours that cater to evolving consumer preferences.

Awards & Accolades (cont'd)

Sponsorship of the Shanghai International Prestige Business Awards 2026



In 2026, A1 AKK Group received recognition as a sponsor partner for the Shanghai International Prestige Business Awards 2026, held on 25 June 2026.





Significant Events

14 January 2026

"LAWATAN DAN RAKAMAN SEGMEN LUASKAN JANGKAUANMU"

On 14 January 2026, A1 AKK's subsidiary, Natural Foods and Spices Manufacturing Sdn. Bhd., participated in the *Lawatan dan Rakaman Segmen Luaskan Jangkauanmu* programme, organised by the Halal Management Division of the Johor State Islamic Department. The programme provided an opportunity for the company to showcase its halal practices and commitment to maintaining halal standards.



June 2026

PARTNERSHIP WITH DKSH HOLDINGS (MALAYSIA) BERHAD

In June 2026, A1 A.K. Koh Group Berhad ("A1 AKK" or "the Company") partnered with DKSH Holdings (Malaysia) Berhad (''DKSH Malaysia'') to expand the distribution of its products across Peninsular Malaysia. The collaboration leverages DKSH Malaysia's extensive distribution network and market expertise to strengthen the Company's presence in the modern trade channel and broaden its reach to consumers.



Sustainability Statement

ABOUT THIS STATEMENT

A1 A.K. Koh Group Berhad ("A1 AKK" or "the Company") and its subsidiaries ("A1 AKK Group" or "the Group") are principally involved in the manufacturing, marketing and distribution of processed food and beverage ("F&B") products, including premix spices, premade pastes and seasonings, snacks, instant and dried noodles, canned seafood, and premix and ready-to-drink beverages.

As a processed F&B group, the Group places importance on addressing sustainability considerations that are relevant to our operations and stakeholders. These matters are managed through relevant policies, procedures and initiatives across the Group.

This Sustainability Statement ("SS2026" or "the Statement") provides an overview of the Group's approach and performance in managing Environmental, Economic, Social and Governance ("EESG") matters during the financial year ended 30 June 2026 ("FYE2026"). It is published annually as part of our Annual Report.

Reporting Scope & Boundary

The reporting period covered in this Statement is from 1 July 2025 to 30 June 2026, in line with the Group's financial reporting period, unless otherwise stated. The reporting boundary for FYE2026 comprises the Company and its Malaysian subsidiaries, as set out below.

Entity	Principal Activity	Location
A1 AKK	Investment holding	Johor, Malaysia
Natural Foods and Spices Manufacturing Sdn. Bhd. ("Natural Foods")	Manufacturing of processed F&B products	Johor, Malaysia
A. K. Koh Enterprise Sdn. Bhd. ("AKK Enterprise")	Marketing and distribution of processed F&B products	Johor, Malaysia
Guan Ye Trading (M) Sdn. Bhd. ("Guan Ye")	Marketing and distribution of processed F&B products	Johor, Malaysia
A.K. Nationwide Sdn. Bhd. ("AK Nationwide")	Marketing and distribution of processed F&B products	Kuala Lumpur, Malaysia

Sustainability Statement (cont'd)

Sustainability information is consolidated based on data reported by the entities within this boundary. Where the sustainability reporting boundary differs from the Group's financial reporting boundary, the relevant exclusions and reasons are disclosed below.

The following operations fall outside the reporting boundary for FYE2026:

Entity	Principal Activity	Location	Basis of Exclusion
A1 A.K. Koh (SG) Pte. Ltd. ("A1SG")	Wholesale trading of variety of goods without a dominant product	Singapore	Operates through a virtual address to facilitate export sales, with no physical operating presence.
A. K. Koh Enterprise (Vietnam) Co. Ltd. ("AKK Vietnam") *Subsidiary of AKK Enterprise*	Producing, processing and packaging of coffee, confectionery and other goods	Vietnam	Processes to collect sustainability-related information for AKK Vietnam are still being established to support consistent Group-level reporting.

Moving forward, we continue to strengthen our data collection and reporting, with a view to expanding the reporting scope to include other relevant operations, where appropriate.

Reporting Frameworks, Standards & Guidelines

This Statement has been prepared in accordance with the ACE Market Listing Requirements ("ACE LR") issued by Bursa Malaysia Securities Berhad ("Bursa Malaysia"), with reference to Bursa Malaysia's Sustainability Reporting Guide and Toolkits (3rd Edition), and the Global Reporting Initiative Standards 2021 ("GRI").

The Group also takes into account Malaysia's National Sustainability Reporting Framework ("NSRF"), which provides for the phased adoption of the International Financial Reporting Standards ("IFRS") Sustainability Disclosure Standards, namely IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information ("IFRS S1") and IFRS S2 Climate-related Disclosures ("IFRS S2"). The Group will adopt the applicable requirements in line with the NSRF implementation timeline for ACE Market-listed issuers.

Statement of Assurance

This Statement has been reviewed and endorsed by the Board of Directors ("the Board") on 20 October 2026. The information and data disclosed have been verified by the respective data owners within the Group. External assurance has not been obtained for FYE2026.

Feedback

We value feedback from our stakeholders as it helps us improve the quality of our sustainability reporting. Comments, suggestions or enquiries relating to this Statement may be directed to us at a1akkohgroup@akkoh.com.

MANAGING SUSTAINABILITY

Sustainability Governance

The Board retains overall oversight of the Group's sustainability direction and performance. EESG-related considerations are incorporated into the Board's annual evaluation, including its ability to deliberate material sustainability matters, understand sustainability-related risks and integrate ESG considerations into the Group's risk management framework. The evaluation also considers ESG-related training undertaken by the Board.

Supporting the Board, Senior Management is responsible for implementing and overseeing sustainability-related matters across the Group. It monitors sustainability performance and material matters and reports key developments and follow-up actions to the Board.

Sustainability Statement (cont'd)

Sustainability Governance (cont'd)

Senior Management is supported by dedicated committees that oversee environmental matters at the operational level, namely the Environmental Performance Monitoring Committee ("EPMC") and the Environmental Risk and Compliance Monitoring Committee ("ERCMC"). The EPMC monitors operational environmental performance, while the ERCMC oversees environmental management and compliance matters. The respective roles and responsibilities within the governance structure are illustrated below.

BOARD OF DIRECTORS

- Provides overall oversight of the Group's sustainability direction and performance
- Establishes the Sustainability Policy and approves this Statement
- Deliberates sustainability matters escalated by Senior Management

SENIOR MANAGEMENT

- Implements the Sustainability Policy across the Group
- Monitors sustainability performance and our material matters
- Reports sustainability performance and key issues to the Board

ENVIRONMENTAL MATTERS

Environmental Performance Monitoring Committee

- Monitors environmental and operational performance
- Promotes continuous improvement across our operations
- Supports the effectiveness of environmental management controls
- Meets at least once every quarter

Chairman : Chief Operating Officer
Secretary : Senior Business Planning Executive
Members : Production, Warehouse, Human Resource, Administration, Maintenance, Quality Control and Quality Assurance, Finance

Environmental Risk and Compliance Monitoring Committee

- Oversees environmental compliance and resource efficiency
- Oversees the implementation of Environmental Mainstreaming Tools ("EMT")
- Supports environmental sustainability objectives
- Meets at least once annually

Chairman : Chief Operating Officer
Secretary : Senior Business Planning Executive
Members : Production, Human Resource, Maintenance, Finance

The EPMC and ERCMC operate in line with the Guided Self-Regulation principles advocated by the Department of Environment ("DOE") Malaysia, which promotes internal monitoring and accountability for environmental compliance.

In FYE2026, 4 meetings were convened to review the Group's environmental matters. These meetings included reviews of the Group's quarterly environmental performance reports, including relevant environmental performance indicators and progress updates on initiatives undertaken during the year. Where follow-up was required, action plans were discussed to strengthen monitoring and environmental management practices.

The Group intends to establish a broader Sustainability Working Committee ("SWC") to provide a more coordinated platform for overseeing sustainability matters. The roles of the EPMC and ERCMC within the broader governance structure will be considered as the SWC is established.

Sustainability Statement (cont'd)

Stakeholder Engagement

Our key stakeholder groups are identified based on their influence on our business and the extent to which they may be affected by our operations. Engagement takes place through various channels to understand their expectations and areas of interest, providing input into the management of matters relevant to the Group.

In FYE2026, we broadened the stakeholder groups identified in this Statement to include "Shareholders and Investors", as well as "Government Agencies and Regulators", to better reflect the range of parties relevant to our business and operations.

The table below summarises our key stakeholder groups, the principal channels and frequency of engagement, and their key areas of interest.

Key Stakeholders	Engagement Platform	Key Areas of Interest
Shareholders and Investors 	**Frequency:** Annually • Annual General Meetings • Annual Reports **Frequency:** Quarterly • Financial reports and announcements • Investor briefings **Frequency:** Ongoing • Corporate website • Investor meetings **Frequency:** As needed • Press releases • Announcements to Bursa Malaysia • Extraordinary General Meetings	• Financial performance and business outlook • Corporate governance and Board oversight • Sustainability performance and disclosure • Dividend policy and returns
Customers 	**Frequency:** Annually • Customer Satisfaction Evaluation Survey **Frequency:** Ongoing • Product reviews and feedback **Frequency:** Occasional • Trade fairs and exhibitions **Frequency:** As needed • Direct communication and discussion	• Product quality and safety • Pricing and value • Timely delivery • Responsiveness to requests • Customer service and support
Employees 	**Frequency:** Ongoing • Training and development • Safety awareness programmes • Knowledge-sharing session • Grievance and whistleblowing mechanism **Frequency:** Annually • Performance evaluations	• Remuneration and employee benefits • Training and career development • Performance and career progression • Occupational safety and health • Fair employment practices • Employee welfare • Workplace concerns and grievances

Sustainability Statement (cont'd)

Stakeholder Engagement (cont'd)

Key Stakeholders	Engagement Platform	Key Areas of Interest
Suppliers	**Frequency:** Annually • Supplier performance evaluations **Frequency:** Ongoing • Procurement and business discussions **Frequency:** As needed • Approved supplier list • Supplier registration and selection • Supplier audits, where applicable	• Product and service quality • Food safety and product requirements • Pricing and commercial terms • Delivery requirements and supply continuity • Supplier performance and responsiveness • Compliance with applicable procurement requirements
Government Agencies and Regulators	**Frequency:** Periodically • Regular audits and inspections **Frequency:** As needed • Statutory submissions and regulatory reporting • Correspondence and engagement with relevant authorities	• Product quality and safety • Energy and emissions management • Water management • Waste management • Corporate governance

Materiality Assessment

Our material matters are sustainability topics considered significant to our business and stakeholders. They provide the basis for determining the sustainability matters addressed in this Statement.

In FYE2026, as part of our annual review of material matters, we conducted a focused internal assessment with reference to Bursa Malaysia's Sustainability Reporting Guide (3rd Edition). The assessment revisited the material matters identified in FYE2025 and considered their continued relevance in the current context of our business. The assessment was carried out through the process outlined below.

Identification

We reviewed the 7 material matters identified in FYE2025 and considered the sustainability matters relevant to the Group's current business and operating context. This established the matters to be assessed for FYE2026.

Prioritisation

The identified sustainability matters were prioritised through a materiality survey. Input from members of the Board and Management provided the Group's perspective, while Employee responses were used as Stakeholder input.

Review and Validation

The survey results were consolidated and reviewed to determine the relative priority of the sustainability matters assessed. The resulting matrix plots each matter according to its importance to the Group and its importance to stakeholders. The outcome of the assessment was subsequently reviewed and endorsed by Management.

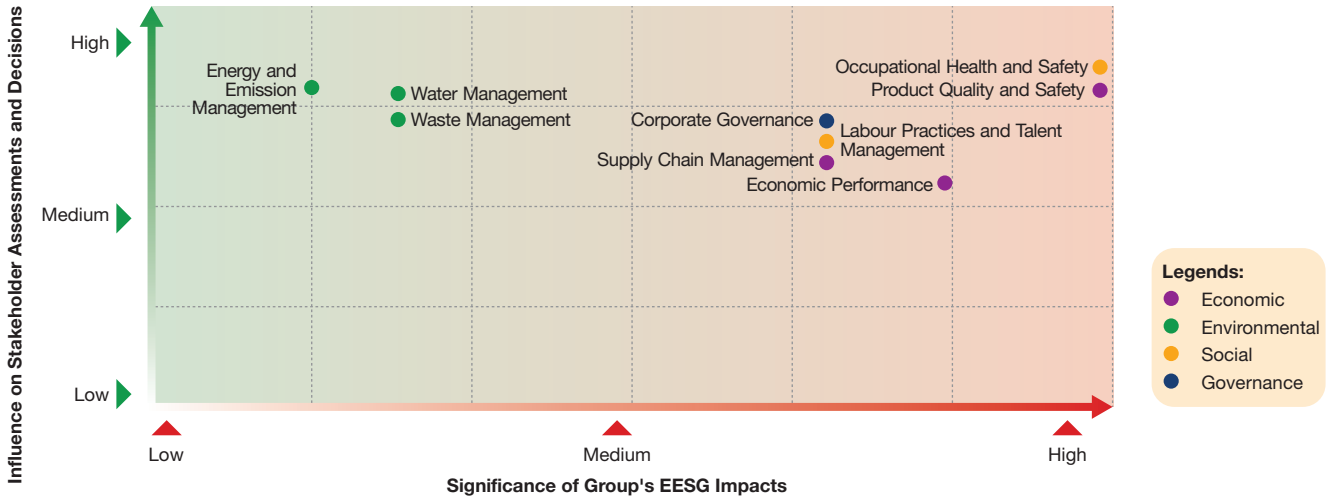
Employees were selected as the stakeholder group for this review as their roles across the Group provide direct insight into our operations and day-to-day EESG impacts. Employee survey responses informed the stakeholder perspective, while the Board and Management provided the Group's business and operational perspective. The results were subsequently reviewed and validated by Management.

The assessment identified 9 material matters across the EESG pillars. "Product Quality and Safety" and "Water Management" emerged as new material matters, while the remaining 7 matters identified in FYE2025 remained relevant.

Sustainability Statement (cont'd)

Materiality Assessment (cont'd)

Materiality Matrix



How We Manage Sustainability

Our Sustainability Policy provides the overarching basis for managing sustainability, and applies to the Group as a whole, including our subsidiaries. The policy establishes the principles that guide how sustainability considerations are incorporated into our business activities.

These principles are implemented through the policies, procedures and operational controls governing areas such as product quality and safety, environmental management, workplace practices and ethical conduct. The policy also sets expectations, where relevant, for business partners, suppliers and contractors.

Our sustainability efforts are organised around 4 focus areas, with the Group's material matters aligned to each area, as illustrated below.

OUR FOCUS AREA

Delivering Excellence	Responsible Supply Chain	Strengthening Our People and Communities	Protecting the Environment
Creating value for our shareholders while upholding transparency and accountability.	Ensuring food safety and quality standards are met throughout our supply chain.	Promoting employee well-being and supporting employee development.	Minimising environmental impacts of our operations and integrating sustainability.
Corporate Governance			
Economic Performance	Supply Chain Management	Occupational Safety and Health	Energy and Emissions Management
Product Quality and Safety		Labour Practices and Talent Management	Waste Management
			Water Management

Sustainability Statement (cont'd)

Sustainability-Related Risks & Opportunities

The Group considers risks and opportunities associated with its material sustainability matters through existing risk management and internal control processes. Management meetings at subsidiary level provide a platform to review key risk areas and the controls in place to manage them.

At A1 AKK, risk management is further guided by its Risk Management Policy, which sets out how risks are identified, assessed, and monitored. Matters requiring further attention are escalated to the Board for deliberation.

The key risks and opportunities associated with our material sustainability matters are summarised below.

Material Matters	Key Risks	Key Opportunities
ECONOMIC PILLAR		
Economic Performance 	• Changes in economic and market conditions may affect demand and financial performance. • Prolonged pressure on financial performance may affect investor confidence. • Changes in consumer preferences and competitive pressures may affect demand for the Group's products.	• Robust economic performance can help reduce business risks and support the Group in pursuing strategic objectives. • Sustained financial performance provides the capacity to invest in operational capabilities and pursue future growth. • Expanding the product portfolio and distribution reach can help the Group respond to changing consumer preferences and access a broader customer base.
Supply Chain Management 	• Supply disruptions or reliance on third-party manufacturers and suppliers may affect the availability of materials and continuity of operations. • Changes in input costs and foreign exchange movements may increase procurement costs, particularly for imported materials. • Suppliers or contract manufacturers that do not meet the Group's quality and food safety requirements may affect the quality of products supplied to customers. • Labour or environmental concerns arising within the supply chain may affect the Group's reputation.	• Maintaining a diversified supplier base and evaluating alternative suppliers can improve continuity of supply. • Increasing local sourcing, where suitable, can shorten lead times and reduce exposure to foreign exchange movements. • Effective supplier evaluation and product testing can identify quality concerns earlier and improve consistency of incoming materials.
Product Quality and Safety 	• Product quality or food safety issues may result in product recalls or affect customer confidence. • Non-compliance with applicable food safety, product or labelling requirements may result in regulatory action or affect the Group's ability to sell products in relevant markets.	• Effective food safety and quality controls can reduce the risk of product issues and maintain customer confidence. • Maintaining recognised certifications and meeting applicable product requirements can support access to existing and new markets. • Monitoring customer feedback and product non-conformities can help identify areas for improvement and reduce the likelihood of recurring issues.
ENVIRONMENTAL PILLAR		
Energy and Emissions Management 	• Inefficient energy management may result in unnecessary consumption and higher carbon emissions. • Non-compliance with applicable environmental requirements may result in regulatory action and affect the Group's reputation. • Higher energy and fuel costs may increase operating and transportation costs.	• Energy efficiency measures can reduce unnecessary consumption and manage operating costs. • Regular monitoring of energy use can help identify inefficiencies and inform future energy management measures. • Greater use of renewable energy, where practical, can reduce reliance on grid electricity and associated carbon emissions.

Sustainability Statement (cont'd)

Sustainability-Related Risks & Opportunities (cont'd)

Material Matters	Key Risks	Key Opportunities
ENVIRONMENTAL PILLAR (cont'd)		
Water Management 	• Inefficient water use or interruptions to water supply may affect operating costs and production activities. • Inadequate wastewater management may result in pollution or non-compliance with applicable regulations.	• Monitoring water use and improving water efficiency can help reduce unnecessary consumption. • Increasing water reuse, where practicable, can improve resource efficiency. • Effective wastewater treatment and monitoring can reduce the environmental impact of discharges and help maintain compliance with applicable requirements.
Waste Management 	• Improper handling or disposal of waste may result in adverse environmental impacts. • Non-compliance with waste management requirements may result in regulatory consequences and affect the Group's reputation.	• Reducing waste generation and increasing recycling can reduce the amount of waste requiring disposal and lessen the environmental impact of operations. • Better segregation of recyclable materials can increase waste diversion and enable more materials to be recovered through third-party recyclers.
SOCIAL PILLAR		
Labour Practices and Talent Management 	• Gaps in job-related skills or competencies may affect employees' ability to perform their roles effectively and safely. • Insufficient investment in employee development may affect employee engagement and retention. • Employment practices that do not meet applicable requirements may give rise to compliance or employee relations concerns.	• Developing employees can strengthen the Group's internal talent pipeline and reduce reliance on external recruitment for key roles. • Performance reviews can help identify development needs and provide employees with clearer progression opportunities. • Effective talent management and fair employment practices can strengthen retention and preserve organisational knowledge and continuity.
Occupational Safety and Health 	• Improper operation, maintenance or safeguarding of machinery and equipment may result in workplace injuries and disrupt production. • Non-compliance with occupational safety and health ("OSH") regulations may result in legal liabilities, fines, or sanctions from regulatory bodies.	• Maintaining a safe workplace can protect employees and reduce disruption arising from workplace incidents. • Consistent safety practices can strengthen employee confidence and contribute to employee retention. • Safety training and structured OSH oversight can strengthen hazard awareness and reduce the likelihood of incidents.
GOVERNANCE PILLAR		
Corporate Governance 	• Weak governance practices may increase exposure to conflicts of interest, financial mismanagement and compliance issues. • Limited transparency or disclosure may erode investor confidence. • Failure to meet regulatory requirements and ethical standards may result in penalties or other regulatory consequences.	• Clear governance structures and policies can strengthen oversight and provide a sound basis for strategic decision-making. • Strengthening anti-corruption awareness and governance controls can reinforce ethical conduct across the organisation.

Sustainability Statement (cont'd)



ECONOMIC PERFORMANCE

Why Is This Important?
Sustained economic performance provides the financial capacity for the Group to maintain its business and pursue future growth. It also enables the Group to generate returns for shareholders and contribute economic value to its wider stakeholders.

OUR APPROACH

In FYE2026, the Group continued to advance its business priorities, while responding to developments in the operating environment. From a sustainability perspective, we consider how our business model and use of capital contribute to the Group's ability to generate economic value over time.

Asset-Light Operating Model

The Group operates an asset-light model. We retain in-house manufacturing for our high-value, formulation-driven products, including premix spices and premade pastes, and outsource less formulation-dependent products to established third-party contract manufacturers. This model minimises the need for significant investment in additional manufacturing assets for selected product categories, preserving financial flexibility while allowing the Group to broaden our product offering without a corresponding increase in manufacturing capacity.

Cost Management

The operating environment in FYE2026 presented cost pressures arising from inflation, movements in raw material prices, foreign exchange fluctuations, and higher logistics costs. The Group continued to monitor procurement costs and review selling prices and margins, where appropriate. The Group did not experience any significant operational disruptions during the year.

Further details are elaborated in the "Management Discussion and Analysis" section of this Annual Report.

Economic Value Creation and Distribution

Economic value generated through the Group's activities is used to meet the needs of the business, while providing economic benefits to our stakeholders. This is distributed through operating expenditure, employee remuneration, payments to providers of capital, taxes and community investment, while the balance is retained within the business for future requirements. The economic value generated, distributed and retained in FYE2026 is presented under "Our Performance" below.

Tax Governance

The Group manages its tax affairs as part of its broader financial governance responsibilities. Oversight is undertaken by the Chief Financial Officer and Financial Controller, who are responsible for supporting compliance with applicable tax laws, regulations and filing requirements.

Sustainability Statement (cont'd)

OUR PERFORMANCE

In FYE2026, the Group generated RM83.4 million in economic value through business activities. Of this, RM82.0 million was distributed through operating costs, employee wages and benefits, payments to providers of capital, taxes and community investments. The remaining RM1.4 million was retained within the business. The Economic Value Retained for the financial year ended 30 June 2026 includes RM4.4 million in incidental expenses incurred by the Group in connection with its IPO. Excluding the listing expenses, the adjusted Economic Value Retained would be RM5.8 million.

	Unit	FYE2025	FYE2026
Economic Value Generated (Revenue)	**RM mil**	85.1	**83.4**
Economic Value Distributed	**RM mil**	79.3	**82.0**
• Operating costs	RM mil	60.8	**64.0**
• Employee wages and benefits	RM mil	11.4	**11.5**
• Payments to providers of capital	RM mil	3.7	**2.7**
• Tax payments to the government	RM mil	3.4	**3.8**
• Community investment	RM mil	0.01	**0.01**
Economic Value Retained	**RM mil**	5.8	**1.4**
Adjusted Economic Value Retained	**RM mil**	5.8	**5.8**

Community Investment

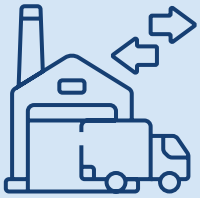
In FYE2026, the Group contributed RM9,544 across 4 community initiatives, with details presented below.

Recipient	Activity
Persatuan Tabib dan Peniaga Ubat Asli Johor Selatan	Sponsorship supporting the association's traditional medicine practitioners and traders in Johor.
Pertubuhan Permuafakatan Pendidikan Bahasa Cina Kulai	Donation supporting the promotion of Chinese-language education in Johor.
Pusat Jagaan Warga Emas Harmoni Cemerlang	Community lunch provided for elderly residents at the care home.
Malaysia Retail Chain Association	Donation to the foundation supporting industry development initiatives.



Sustainability Statement (cont'd)

SUPPLY CHAIN MANAGEMENT



Why Is This Important?
A reliable supply chain is important to maintaining continuity of operations and ensuring access to the materials and products required for the Group's business. Effective supplier management also reduces procurement-related risks and helps maintain consistent standards across the supply chain.

OUR APPROACH

Our supply chain extends from the ingredients and packaging we purchase, to the third parties that manufacture part of our product range. Supplier management is directed at ensuring that suppliers, materials and products adhere to the Group's applicable standards and requirements.

Supplier Selection and Evaluation

Supplier selection and evaluation are carried out at the operating level based on the nature of the products or services supplied. The Group sources from approved suppliers that meet our quality, food safety and operational requirements. For AKK Enterprise and Natural Foods, this process is formalised through the Supplier Selection and Evaluation Procedure, which applies to suppliers, subcontractors and service providers.

Potential suppliers are assessed based on relevant product, quality and food safety standards. For food-related materials and products, this may include Certificates of Analysis, product samples for testing and relevant food safety or Halal certifications. Manufacturing or storage facilities may also be inspected where further verification is required. The Group gives preference to suppliers and contract manufacturers that hold recognised certifications in relation to food safety and quality management. Suppliers that meet the required criteria are approved and added to the Approved Supplier List.

Approved suppliers are evaluated at least annually to determine whether they continue to meet the required standards. The evaluation is conducted against defined criteria, such as product or service quality, adequacy of quantity supplied, delivery performance, supplier reliability and responsiveness. Where a supplier does not achieve the required assessment outcome, further review is undertaken before continued engagement.

Where production is outsourced to contract manufacturers, the Group provides the specifications required to maintain product consistency. Access to proprietary information is limited to what is necessary for production, with confidentiality or non-disclosure agreements applied where appropriate.

Maintaining Supply Continuity

The Group maintains relationships with a range of suppliers and continues to assess alternative sources, where appropriate. This provides greater flexibility when the availability of key materials or products is affected and reduces reliance on individual sources.

The Group sources a range of raw materials, including food ingredients and packaging materials, as well as finished products from third-party manufacturers. Our supplier base comprises both Malaysian and overseas suppliers, reflecting the different requirements of the Group's manufacturing and distribution activities. Selected finished products, including certain canned seafood products, are sourced from overseas suppliers.

This sourcing mix gives the Group flexibility to procure locally, where suitable, while retaining access to products or materials that may not be readily available in Malaysia. Local sourcing can also shorten lead times and reduce exposure to foreign exchange movements.

Sustainability Statement (cont'd)

OUR PERFORMANCE

In FYE2026, the Group engaged 482 suppliers, of which 77.4% were local and 22.6% were foreign. Local suppliers refer to suppliers based in Malaysia.

	Unit	FYE2025	FYE2026
Proportion of procurement spending on local suppliers	%	26.1%	**30.6%**
Proportion of procurement spending on foreign suppliers	%	73.9%	**69.4%**
Number of suppliers holding food safety certifications	Number	34	**34**
Number of suppliers audited	Number	5	**2**

482
Total Number of Suppliers in FYE2026



77.4%
Percentage of Local Suppliers in FYE2026



In FYE2026, 34 suppliers held recognised food safety certifications, comprising 25 local and 9 foreign suppliers. 2 local suppliers were audited on their Halal certification during the year, as part of the Group's supplier monitoring activities. The lower number of suppliers audited in FYE2026 was mainly because the Group focused on its resources on suppliers considered most important or higher-risk under its audit plan. Suppliers not audited during the year may be assessed for inclusion in future audit cycles.

34
Supplier Holding Recognised Food Safety Certification



2
Suppliers audited in FYE2026



PRODUCT QUALITY AND SAFETY



Why Is This Important?
Product quality and food safety are fundamental to protecting consumers and maintaining confidence in the Group's F&B products. They are also important to meeting the product safety and labelling requirements applicable in the markets where our products are sold.

OUR APPROACH

The Group applies quality and food safety controls throughout the product lifecycle, beginning before a product is introduced to the market and continuing through manufacturing, handling and post-market monitoring. These controls are given effect through documented policies, management systems and operating procedures that govern food safety and product quality across A1 AKK Group.

The Group manages food safety and product quality in accordance with applicable food laws and regulatory requirements, including the Food Act 1983, Food Regulations 1985 and Food Hygiene Regulations 2009. These requirements provide the regulatory basis for areas such as food safety, product composition and labelling, as well as hygiene practices within food premises.

Sustainability Statement (cont'd)

OUR APPROACH (CONT'D)

At Natural Foods and AKK Enterprise, food safety is managed through a Food Safety Management System ("FSMS") based on ISO 22000 requirements. Within the FSMS, the Food Safety Policy establishes the Group's food safety principles and provides the basis for setting and reviewing measurable food safety objectives, supported by documented procedures and action plans.

The Group's principal in-house manufacturing facility is located in Johor and maintains recognised certifications, including ISO 22000, MeSTI, FSSC 22000, HACCP and GMP. These certifications provide external assurance over food safety controls applied to the Group's in-house manufacturing activities.

The principal certifications and registrations maintained by the Group are summarised below.

Certification / Registration	What It Covers
Malaysian Halal Certification	Halal certification from the Department of Islamic Development Malaysia ("JAKIM") for specified processed F&B products.
ISO 22000	An internationally recognised Food Safety Management System standard for managing food safety risks, responsibilities and controls across applicable production activities.
MeSTI	Food safety assurance requirements established by the Ministry of Health Malaysia for applicable food manufacturing activities.
GMP	Good manufacturing and hygiene practices in the production of processed F&B products.
HACCP	Identification and control of significant food safety hazards during production.
FSSC 22000	An internationally recognised food safety certification scheme covering specified production and packing activities.
United States Food and Drug Administration ("US FDA") registration	Registration with the US FDA in relation to food products supplied to the United States market.

The FSMS is subject to internal audit on an annual basis. Separately, ISO 22000 and FSSC 22000 certifications are subject to external audits by independent certification bodies to assess continued conformity with the applicable certification requirements. In FYE2026, external audits were conducted for both certifications, with no major non-conformities identified.

The Quality Assurance and Quality Control ("QA/QC") function implements food safety and quality controls, working closely with the Production team and other relevant functions within the respective companies.

Product Development

The Group undertakes product development and formulation in-house. Premix spices, premade pastes and instant noodle seasonings are developed at our Research & Development facility in Johor, Malaysia. Beverage premixes are formulated at the Group's manufacturing facility in Long An, Vietnam.

Before a new product is introduced to the market, its formulation and specifications are reviewed against applicable food safety and regulatory requirements. Laboratory testing is carried out where required, while Halal certification requirements are addressed where relevant. Internal tasting also forms part of formulation development before a recipe is finalised.

Product labels are also reviewed against the regulatory requirements of the markets in which the products are sold. For export products, this includes requirements applicable in the destination country. The QA/QC function reviews the relevant product and regulatory information before labels are finalised. Changes to formulations, regulatory requirements, certification status or product information are managed through artwork revision and document control.

Product Handling

Established standard operating procedures ("SOPs") govern how materials and products are handled and stored at each stage, from the receipt of raw materials and packaging, through to work-in-progress and finished goods. Relevant employees are trained on these procedures through induction, SOP briefings, on-the-job training and refresher training.

Sustainability Statement (cont'd)

Product Handling (cont'd)

Food handlers are additionally required to complete recognised Food Handler Training and to maintain a valid typhoid vaccination in accordance with the Food Hygiene Regulations 2009. Training covers personal hygiene, GMP and food safety requirements, with compliance monitored by the QA/QC function and the Senior Production Executive.

In FYE2026, 6 employees completed mandatory Food Handler Training, while 16 employees received the required typhoid vaccination.

Monitoring and Corrective Actions

The Group's FSMS includes procedures for identifying, controlling and resolving product defects and non-conformities. Issues may be detected through incoming material inspections, in-process checks, finished product inspections and other internal monitoring activities. Product-related complaints and supplier-related matters may also trigger investigation and corrective action.

Where a defect or non-conformity is identified, the affected material or product is segregated or placed on hold, where applicable, to prevent unintended use, release or shipment. The QA/QC team assesses the issue and determines the appropriate disposition and follow-up action.

Significant or recurring non-conformities are documented through relevant quality records and may be subject to root cause analysis. Corrective and preventive actions are determined according to the nature of the issue and may include rework, rejection or disposal, changes to processes or specifications, enhanced monitoring, supplier corrective action or additional employee training.

Where the matter originates from a supplier, the supplier may be required to investigate the issue and implement corrective action, with subsequent performance monitored through the supplier management process.

Customer Feedback and Improvement

Customer feedback provides an additional source of information for monitoring product quality after products reach the market. Product-related complaints are recorded and investigated by the relevant functions, with product and batch information traced, where appropriate. Where necessary, the findings feed into the Group's corrective action process.

The Group also gathers broader feedback from key business customers through our Customer Satisfaction Evaluation Survey ("CSES"). The survey covers product quality together with pricing, prompt delivery, responsiveness, as well as product reliability and cooperation. The findings are reviewed to better understand customer expectations and identify areas for improvement in our products and services.

CSES Criteria


Product Quality


Responsiveness


Pricing


Product Reliability & Cooperation


Prompt Delivery

OUR PERFORMANCE

In FYE2026, the Group's product portfolio comprised 310 stock-keeping units ("SKUs") of packaged F&B products marketed under the A1 parent brand and its sub-brands. These comprise 227 SKUs from our Malaysian operations and 83 SKUs from our Vietnam operations. Although Vietnam is outside the reporting scope of this Statement, its SKU information is presented to provide a more complete view of the Group's product portfolio.

The total number of SKUs decreased from 340 in FYE2025 following the discontinuation of selected products to make way for the introduction of new sub-brands and product offerings.

In FYE2026, 93.9% of SKUs within our Malaysian operations hold Halal certification from JAKIM.

93.9%

Malaysian SKUs are Halal-Certified in FYE2026



	Unit	FYE2025	FYE2026
Total number of SKUs	Number	340	**310**
Halal-certified SKUs within Malaysian operations	%	100%	**93.9%**

Sustainability Statement (cont'd)

OUR PERFORMANCE (CONT'D)

ZERO
Product Recalls in FYE2026

ZERO
Confirmed Food Safety Incidents in FYE2026

ZERO
Product Labelling Non-Compliance Incidents in FYE2026

82.5%
Average Customer Satisfaction Evaluation Survey Score in FYE2026

The Group maintained product quality and food safety controls throughout FYE2026, recording zero product recalls and zero confirmed food safety incidents. There were also no incidents of non-compliance relating to product information and labelling, as well as relating to marketing communications during the year.

Customer satisfaction improved during the year. The Group achieved an average CSES score of 82.5%, compared with 73.3% in FYE2025.

	Unit	FYE2025	FYE2026
Number of product recalls	Number	0	**0**
Incidents of non-compliance concerning the health and safety impacts of products and services	Number	0	**0**
Incidents of non-compliance concerning product information and labelling	Number	0	**0**
Incidents of non-compliance concerning marketing communications	Number	0	**0**
Average CSES score	%	73.3%	**82.5%**



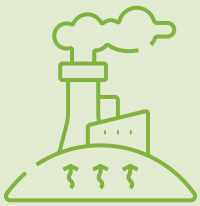
Environmental

The Group manages environmental impacts associated with our operations through ongoing monitoring, compliance with applicable environmental requirements and initiatives to improve resource efficiency.

Our principal manufacturing facility and headquarters in Johor are not located within or adjacent to protected areas or areas of high biodiversity value. No significant biodiversity impacts arising from our operations were identified during FYE2026.

In FYE2026, there were no incidents of non-compliance with applicable environmental laws and regulations.

ENERGY AND EMISSIONS MANAGEMENT



Why Is This Important?

Climate change continues to be a significant environmental and business consideration, with greenhouse gas ("GHG") emissions from energy consumption contributing to its wider impacts. As such, managing energy use and emissions is important in mitigating environmental impact, improving resource efficiency and supporting the transition towards a lower-carbon economy.

OUR APPROACH

The Group's energy consumption comprises electricity and fuel. Electricity is used across our premises, supporting production equipment at our manufacturing facility together with lighting, air conditioning, office operations and warehousing at our other locations. Fuel is mainly used for transportation activities, consumed by the vehicles used to distribute our products to customers. Electricity is drawn from the national grid and supplemented by renewable energy generated on-site.

Energy consumption is monitored as part of day-to-day operations to identify unusual usage patterns and opportunities to improve efficiency. In FYE2026, our key energy-efficiency initiatives include:

• **Energy-efficient LED lighting**	- We continue to replace conventional lighting with energy-efficient light-emitting diode ("LED") fittings across our facilities. As at FYE2026, LEDs accounted for 79.0% of operational lighting.
• **Rooftop solar photovoltaic ("PV") system**	- The Group's manufacturing facility is equipped with a rooftop solar PV system that supplements grid electricity with renewable energy generated on-site.
• **Equipment maintenance**	- Production equipment is maintained regularly to support efficient operation and minimise avoidable energy use.

Sustainability Statement (cont'd)

OUR APPROACH (CONT'D)

• **Energy monitoring**	- Electricity consumption is monitored regularly to identify unusual usage patterns and opportunities for further efficiency improvements, allowing corrective action to be taken where necessary.
• **Employee awareness**	- Employees are encouraged to practise responsible energy use. Energy-saving reminders are displayed across the Group's facilities to encourage employees to switch off lighting, machinery and appliances when not in use.

GHG Emissions Management

Beyond managing energy consumption, the Group monitors the GHG emissions associated with our operations:

- **Scope 1** – Direct GHG emissions from sources owned or controlled by the Group, primarily arising from diesel and petrol consumed by company-owned vehicles and other fuel-powered equipment.
- **Scope 2** – Indirect GHG emissions associated with the generation of purchased electricity consumed by the Group.

The Group's current disclosure covers Scope 1 and Scope 2 emissions. Scope 3 emissions, arising from sources beyond the Group's direct operations and purchased electricity, are not yet measured. The Group intends to assess the scope for measuring and reporting Scope 3 emissions in future reporting periods, as our data collection and tracking processes mature.

OUR PERFORMANCE

Energy Consumption

In FYE2026, the Group consumed 7,509.1 gigajoules ("GJ") of energy, compared with 3,082.5 GJ in FYE2025. The increase was primarily on the back of higher fuel consumption, which rose 4-fold to 5,789.8 GJ in FYE2026 from 1,431.8 GJ in FYE2025, reflecting higher utilisation of the Group's vehicle fleet and other operational activities. Fuel accounted for approximately 77.1% of total energy consumption, comprising petrol and diesel used mainly for vehicles and forklifts.

Grid electricity consumption was 1,287.2 GJ in FYE2026, representing approximately 17.1% of total energy consumption.

Meanwhile, recorded solar electricity generated and consumed on-site amounted to 432.2 GJ in FYE2026, compared to 507.9 GJ in FYE2025, contributing approximately 5.8% of total energy consumption. The lower reported figure was due to incomplete solar monitoring data capture during electricity tripping incidents during the year. Moving forward, the Group intends to strengthen our solar monitoring system, conduct regular checks and promptly address any identified disruptions to improve data completeness and reliability.

	Unit	FYE2025[1]	FYE2026
Total energy consumption	GJ	3,082.5	**7,509.1**
• Grid electricity	GJ	1,142.8	**1,287.2**
• Fuel	GJ	1,431.8	**5,789.8**
◦ Diesel	GJ	1,045.2	**2,389.6**
◦ Petrol	GJ	386.6	**3,400.2**
• Solar	GJ	507.9	**432.2[3]**
Renewable energy as a percentage of total energy consumption	%	16.5	**5.8**
Energy intensity by revenue[2]	GJ/RM mil	36.2	**90.0**

Note:

1. *FYE2025 excludes data from AK Nationwide, AKK Vietnam and A1SG.*
2. *Calculated as total energy consumption divided by revenue.*
3. *FYE2026 solar electricity figure is based on available solar monitoring records. Data were not captured for 45 days during the year, and accordingly, the figure may not fully reflect the actual amount of solar electricity generated and consumed on-site in FYE2026.*

GHG Emissions

In FYE2026, total Scope 1 and Scope 2 emissions amounted to 683.2 tonnes of carbon dioxide equivalent ("tCO_2e"), compared with 340.1 tCO_2e in FYE2025. The increase was driven by higher Scope 1 emissions associated with fuel consumption, while Scope 2 emissions were marginally higher at 264.6 tCO_2e primarily due to the increase in the Group's workforce and the corresponding normal usage of electricity and other utilities.

Sustainability Statement (cont'd)

GHG Emissions (cont'd)

GHG emissions intensity stood at 8.2 tCO_2e per RM million of revenue in FYE2026, compared with 4.0 tCO_2e per RM million in FYE2025.

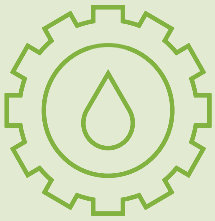
Separately, the Group's rooftop solar PV system avoided an estimated 88.8 tCO_2e of emissions during the year.

	Unit	FYE2025[1]	FYE2026
Total Scope 1 and Scope 2 GHG emissions	**tCO_2e**	**340.1**	**683.2**
• Scope 1 GHG emissions[2]	tCO_2e	105.2	**418.6**
• Scope 2 GHG emissions[3]	tCO_2e	234.9	**264.6**
Estimated emissions avoided through solar generation	tCO_2e	104.4	**88.8**
GHG emissions intensity by revenue[4]	tCO_2e/RM mil	4.0	**8.2**

Note:

1. *FYE2025 excludes data from AK Nationwide, AKK Vietnam and A1SG.*
2. *Calculated using the Department for Environment, Food & Rural Affairs (UK) ("DEFRA") 2026 emission factors. FYE2025 comparatives have been restated on the same basis.*
3. *Calculated using Suruhanjaya Tenaga ("ST")'s 2024 Grid Emission Factor ("GEF"). FYE2025 comparatives have been restated on the same basis.*
4. *Calculated as total Scope 1 and 2 GHG emissions divided by revenue.*

WATER MANAGEMENT



Why Is This Important?

Water is a finite and essential resource that supports communities, ecosystems and economic activity. Growing pressure on water availability, together with the potential environmental impacts arising from wastewater discharge, has increased the importance of responsible water management. As such, efficient water use and proper wastewater management can reduce pressure on shared water resources, limit pollution risks and support the long-term resilience of business operations.

OUR APPROACH

The Group draws water solely from the municipal supply. Water is used in our food manufacturing processes and for the cleaning of equipment and production lines, together with sanitation, employee welfare facilities and general housekeeping. Among these activities, food manufacturing and equipment cleaning activities accounted for the highest water usage. The Group does not operate in or near any identified water-stressed areas.

Water Management

The Group manages water use through regular monitoring and operational controls aimed at reducing unnecessary consumption. In FYE2026, we continued to implement water management initiatives across our operations, as summarised below.

KEY WATER MANAGEMENT PRACTICES

Water Monitoring

Monitoring water usage through water meters and periodic review of consumption patterns.



Optimising Cleaning Processes

Reviewing cleaning and sanitation procedures to reduce unnecessary water use during operations.



Leak Detection and Rectification

Inspecting for leaks and carrying out prompt repairs to minimise water losses.



Preventive Maintenance

Maintaining production equipment and pipelines to reduce avoidable water wastage.



Sustainability Statement (cont'd)

Wastewater Management

Wastewater generated from the Group's manufacturing activities mainly arises from production and cleaning processes. Given the potential environmental impact of untreated or inadequately treated effluent, the Group manages wastewater through treatment, monitoring and preventive controls before discharge.

At the Group's manufacturing facility in Johor, wastewater is treated through a dedicated wastewater treatment plant ("WWTP") before discharge into the municipal council drainage system. The WWTP was fully operational as at FYE2026 and is managed in accordance with the Environmental Quality (Industrial Effluent) Regulations 2009 and applicable DOE requirements.

Wastewater quality is monitored routinely, with periodic laboratory analysis conducted by accredited laboratories to assess compliance with applicable effluent discharge requirements.

In FYE2026, the Group continued to implement measures to prevent wastewater pollution, including:

- Operation and routine maintenance of the WWTP;
- Regular monitoring of wastewater quality;
- Proper segregation and handling of chemicals and scheduled waste;
- Preventive maintenance of drainage and treatment equipment;
- Employee training on environmental and wastewater management; and
- Immediate investigation and corrective action for any abnormal wastewater conditions.

OUR PERFORMANCE

In FYE2026, the Group withdrew 21.3 Megalitres ("ML") of water, all of which was sourced from the municipal supply and classified as freshwater, with no water withdrawn from areas identified as experiencing water stress. Water withdrawal is monitored through water meters, with consumption trends reviewed regularly. Water intensity stood at 0.26 ML per RM million of revenue in FYE2026.

In FYE2026, the Group recycled or reused 1.1 ML of water, compared with 0.5 ML in FYE2025. This represented approximately 5.2% of total water withdrawal during the year and comprised treated wastewater from the Group's WWTP.

The Group complied with the Environmental Quality (Industrial Effluent) Regulations 2009 in FYE2026. No wastewater-related incidents, spills or DOE notices of non-compliance were recorded during the year.

	Unit	FYE2025	FYE2026
Total water withdrawal	ML	*	**21.3**
Volume of water recycled and reused	ML	0.5	**1.1**
Water recycled or reused as a percentage of total water withdrawal	%	*	**5.2%**
Water intensity by revenue [1]	ML/RM mil	*	**0.26**
Wastewater-related incidents	Number	0	**0**

Note:

* *Data not tracked in respective year.*

1. *Calculated as total water withdrawal divided by revenue.*

Sustainability Statement (cont'd)

WASTE MANAGEMENT



Why Is This Important?

Waste generation is an inherent part of manufacturing and business activities. If not properly managed, waste can contribute to pollution, inefficient resource use and risks to human health and the surrounding environment. Effective waste management is therefore important in reducing environmental impact and ensuring that waste is handled, recovered or disposed of responsibly.

OUR APPROACH

Waste arises across our operations, from manufacturing and warehousing to our office activities. These activities generate different waste streams, including recyclable materials, domestic waste and scheduled waste from wastewater treatment, each of which requires different handling and disposal methods.

The Group manages waste according to the nature of each waste stream and promotes the principles of Reuse, Reduce and Recycle across our operations. Where practicable, recyclable materials are recovered, while waste requiring disposal is handled through appropriate channels and in accordance with applicable requirements.

Hazardous Waste (Scheduled Waste)

The Group's scheduled waste in FYE2026 comprised sludge arising from the wastewater treatment process. Scheduled waste is managed in accordance with the Environmental Quality Act 1974 and the Environmental Quality (Scheduled Wastes) Regulations 2005.

The Group records and reports scheduled waste through the DOE's Electronic Scheduled Waste Information System, while collection and disposal are carried out by DOE-licensed contractors and facilities.

Non-Hazardous Waste (Non-Scheduled Waste)

The Group's non-scheduled waste comprises paper cartons, oil tins, metal scraps and domestic waste. Recyclable materials, such as paper cartons, oil tins and metal scraps, are segregated and sold to third-party recyclers, while domestic waste is sent to approved disposal facilities. Solid food waste generated from manufacturing is currently disposed of together with domestic waste.

OUR PERFORMANCE

In FYE2026, the Group generated 110.1 tonnes of waste, of which 9.0 tonnes (8.2%) was scheduled waste and 101.1 tonnes (91.8%) non-scheduled waste. Of the total waste generated, 8.9 tonnes were diverted from disposal through recycling, resulting in a waste diversion rate of 8.1%. The remaining 101.2 tonnes of waste were directed to disposal. Waste quantities are based on actual records where available, and estimates using reasonable assumptions where direct weight data is unavailable.

The Group also recorded zero incidents of non-compliance with applicable environmental laws and regulations relating to waste management, including the Environmental Quality Act 1974 and the Environmental Quality (Scheduled Wastes) Regulations 2005, during the year.

Waste Management	Unit	FYE2025[1]	FYE2026
Total waste generated	**tonnes**	**115.3**	**110.1**
• Scheduled waste	tonnes	*	**9.0**
	%	*	**8.2%**
• Non-scheduled waste	tonnes	115.3	**101.1**
	%	100%	**91.8%**
Waste diverted from disposal	**tonnes**	**8.9**	**8.9**
• Non-scheduled waste recycled	tonnes	8.9	**8.9**
Waste directed to disposal	**tonnes**	**106.4**	**101.2**
• Scheduled waste	tonnes	*	**9.0**
• Non-scheduled waste	tonnes	106.4	**92.2**
Waste diversion rate	**%**	**7.7%**	**8.1%**

Note:

* *Data not tracked in respective year.*

1. *FYE2025 waste figures have been restated following a review of the estimation basis applied in the previous reporting period.*

Sustainability Statement (cont'd)



LABOUR PRACTICES & TALENT MANAGEMENT

Why Is This Important?

Employees are central to the continuity and growth of any organisation. Fair employment practices are important to how employees are treated and developed, and to maintaining the skills and capabilities required across our operations.

OUR APPROACH

The Group manages employment matters through established human resource ("HR") practices that cover employees from recruitment and onboarding through to development and career progression. At AKK Enterprise and Natural Foods, these practices are further supported by an Employee Handbook, informing key employment terms, workplace conduct, employee benefits, training arrangements and related HR procedures.

Fair Employment Practices

Employment practices across A1 AKK Group are managed in accordance with applicable labour laws and requirements, including the Employment Act 1955, covering areas such as working conditions, leave entitlements and statutory employee protections.

Our Code of Business Conduct and Ethics commits the Group to a work environment free from the fear of retribution or reprisal. Employees are in turn expected not to engage in unlawful discrimination or harassment in the workplace.

The Group recognises the importance of providing employees with appropriate channels to raise concerns. Under the Group's Ethics and Compliance Whistleblowing Policy, employees may confidentially report workplace concerns, unethical conduct or suspected breaches of company policies and applicable laws without fear of retaliation. Reports are reviewed and investigated, with follow-up action taken, where necessary.

These protections extend to the Group's foreign workforce at our manufacturing operations. The Group maintains valid work permits for these employees and provides accommodation in accordance with the Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990 ("Act 446") and related regulations administered by the Department of Labour Peninsular Malaysia.

Remuneration and Benefits

The Group offers remuneration and employee benefits in line with the employment terms applicable to our workforce and relevant statutory requirements. This includes compliance with the Minimum Wages Order 2024.

Employee benefits provided across the Group vary according to the employing entity, employment terms and employee category. These may include leave entitlements, medical-related benefits and other employment-related benefits and welfare provisions. Full-time permanent employees are entitled to additional benefits, such as an attendance allowance, which is not provided to contractual employees.

Training and Career Development

The Group provides training to strengthen the skills and knowledge that employees require in their respective roles. Training is arranged based on operational needs and areas identified for further development.

Employee development is further supported through annual performance evaluations. The Group assesses employees against criteria relevant to their roles, including job performance, achievement of individual objectives, work quality, productivity and competencies. Attendance and adherence to company policies and values may also be considered.

The evaluation process provides employees with feedback on their performance and identifies areas requiring further development. The outcomes may also inform training needs, performance improvement measures, career progression, promotion and remuneration decisions.

The Group also provides internship opportunities for students to gain practical workplace exposure.

OUR PERFORMANCE

Workforce Composition

As at 30 June 2026, the Group's headcount stood at 173 employees, of whom 93.1% were permanent employees.

Women represented 53.2% of employees, reflecting a broadly balanced gender profile across the Group. Meanwhile, employees aged 30 to 50 years formed the largest age group at 46.8%, representing the core of the Group's workforce.

The workforce was predominantly local, with Malaysians accounting for 95.4% of total employees as at end of FYE2026. "Local" refers to Malaysian nationals, with Malaysia considered the significant location of operations. Senior Management was also 100% Malaysian in FYE2026, reflecting strong local representation within A1 AKK Group's leadership.

	Unit	FYE2025	FYE2026
Total employees	Number	144	**173**
By employment type			
Permanent	%	86.8%	**93.1%**
Contractual	%	13.2%	**6.9%**
By employee category			
Non-Executive	%	55.5%	**56.1%**
Executive	%	30.6%	**26.0%**
Middle Management	%	10.4%	**14.4%**
Senior Management	%	3.5%	**3.5%**
By gender			
Male	%	42.4%	**46.8%**
Female	%	57.6%	**53.2%**

Sustainability Statement (cont'd)

Workforce Composition (cont'd)

	Unit	FYE2025	FYE2026
By age group			
Below 30 years old	%	21.5%	**26.0%**
30 – 50 years old	%	41.7%	**46.8%**
Above 50 years old	%	36.8%	**27.2%**
By nationality			
Malaysian	%	93.8%	**95.4%**
Foreigner	%	6.2%	**4.6%**

Gender and Age Diversity by Employee Category

Employee Category	Unit	FYE2025					FYE2026				
		By gender		By age group			By gender		By age group		
		M [1]	F [2]	< 30	30 – 50	> 50	M [1]	F [2]	< 30	30 – 50	> 50
Non-Executive	%	38.8%	61.2%	22.5%	31.3%	46.2%	**48.5%**	**51.5%**	**28.9%**	**35.0%**	**36.1%**
Executive	%	29.5%	70.5%	29.6%	47.7%	22.7%	**28.9%**	**71.1%**	**37.8%**	**51.1%**	**11.1%**
Middle Management	%	86.7%	13.3%	–	73.3%	26.7%	**64.0%**	**36.0%**	**–**	**80.0%**	**20.0%**
Senior Management	%	80.0%	20.0%	–	60.0%	40.0%	**83.3%**	**16.7%**	**–**	**66.7%**	**33.3%**

Note:
1. *M - Male*
2. *F - Female*

New Hires and Employee Turnover

In FYE2026, the Group recorded 50 new hires and 40 employee departures, resulting in overall new-hire and turnover rates of 28.9% and 23.1%, respectively. All new hires and employee departures in FYE2026 relate to the Group's Malaysian operations. The Group continues to monitor workforce movements and retention trends to identify areas that may require further attention.

	Unit	FYE2025	FYE2026
Total new employee hires	**Number**	**52**	**50**
Overall new-hire rate [1]	%	36.1%	**28.9%**
By gender			
Male	Number	16	**29**
	%	30.8%	**58.0%**
Female	Number	36	**21**
	%	69.2%	**42.0%**
By age group			
Below 30 years old	Number	11	**21**
	%	21.2%	**42.0%**
30 – 50 years old	Number	21	**26**
	%	40.4%	**52.0%**
Above 50 years old	Number	20	**3**
	%	38.4%	**6.0%**

Sustainability Statement (cont'd)

New Hires and Employee Turnover (cont'd)

	Unit	FYE2025	FYE2026
By employee category			
Non-Executive	Number	38	**27**
	%	73.1%	**54.0%**
Executive	Number	10	**14**
	%	19.2%	**28.0%**
Middle Management	Number	4	**9**
	%	7.7%	**18.0%**
Senior Management	Number	–	**–**
	%	–	**–**
Total employee turnover	**Number**	**29**	**40**
Overall turnover rate [2]	%	20.1%	**23.1%**
By gender			
Male	Number	6	**26**
	%	20.7%	**65.0%**
Female	Number	23	**14**
	%	79.3%	**35.0%**
By age group			
Below 30 years old	Number	5	**16**
	%	17.2%	**40.0%**
30 – 50 years old	Number	10	**19**
	%	34.5%	**47.5%**
Above 50 years old	Number	14	**5**
	%	48.3%	**12.5%**
By employee category			
Non-Executive	Number	24	**24**
	%	82.8%	**60.0%**
Executive	Number	3	**7**
	%	10.3%	**17.5%**
Middle Management	Number	2	**8**
	%	6.9%	**20.0%**
Senior Management	Number	–	**1**
	%	–	**2.5%**

Note:

1. *Calculated as number of new hires divided by the corresponding employee headcount as at end of FY.*
2. *Calculated as number of employees who left the Group by the corresponding employee headcount as at end of FY.*

Training and Development

In FYE2026, employees participated in 51 training programmes, totalling 849.0 training hours. The programmes covered areas such as food safety and Halal requirements, OSH, environmental management, governance and compliance, as well as management and professional development.

Sustainability Statement (cont'd)

Training and Development (cont'd)

	Unit	FYE2025	FYE2026
Number of training programmes	Number	37	**51**
Total training hours	Hours	1,677	**849**
Average training hours per employee [1]	Hours	11.6	**4.9**
Total training hours by employee category			
Non-Executive	Hours	654	**265**
Executive	Hours	559	**313**
Middle Management	Hours	308	**221**
Senior Management	Hours	156	**50**
Average training hours by employee category [2]			
Non-Executive	Hours	8.3	**2.7**
Executive	Hours	12.7	**7.0**
Middle Management	Hours	20.5	**8.8**
Senior Management	Hours	31.2	**8.3**

Note:

1. *Calculated as total training hours divided by total employees.*
2. *Calculated as total training hours for each employee category divided by the total number of employees within the respective category.*

Fair Employment and Workplace Conduct

In FYE2026, the Group recorded zero reported incidents of discrimination involving race, gender, religion, age, disability or nationality. No substantiated complaints concerning human rights violations were recorded during the year.

	Unit	FYE2025	FYE2026
Reported incidents of discrimination	Number	*	**0**
Substantiated complaints concerning human rights violations	Number	0	**0**

Note:

* *Data not tracked in respective year.*

OCCUPATIONAL SAFETY AND HEALTH



Why Is This Important?

OSH is important to protecting employees, visitors and contractors from workplace injuries and ill health. A safe working environment also gives employees greater confidence in carrying out their roles and reduces the risk of disruption arising from workplace incidents. As such, effective safety management is important to both people and business continuity, while ensuring compliance with applicable regulatory requirements.

OUR APPROACH

As a processed F&B group, our operations involve food production and processing, the use of machinery, material and chemical handling, warehousing and the movement of goods. These activities may expose employees to workplace hazards that require appropriate controls and ongoing monitoring.

The Group manages workplace safety through established OSH practices and procedures, guided by a formal OSH Policy issued under AKK Enterprise and Natural Foods. The policy was developed in accordance with applicable OSH and fire safety requirements, including the Occupational Safety and Health Act 1994, Fire Services Act 1988 and Fire Services (Designated Premises) Order 1998. It sets out the basis for maintaining a safe and healthy working environment and applies across the relevant operations.

Sustainability Statement (cont'd)

OUR APPROACH (CONT'D)

KEY ELEMENTS OF THE OSH POLICY

OSH Training and Awareness

Provide relevant OSH training and awareness to employees.



Compliance with Safety Requirements

Promote compliance with applicable OSH requirements among employees, visitors and contractors.



Personal Protective Equipment

Provide appropriate personal protective equipment ("PPE") to employees based on workplace requirements.



Emergency Preparedness and Medical Support

Maintain access to medical facilities and appropriate emergency response equipment.



Hazard and Incident Management

Strengthen hazard identification, risk assessment, incident investigation and corrective action practices.



Review and Continuous Improvement

Review and update the OSH Policy and related procedures in response to changes in legislation and operational requirements.



OSH oversight is coordinated through the Group's Safety and Health Committee ("SHC"), also referred to internally as the OSH Team. Chaired by the Chief Operating Officer, the SHC comprises representatives from relevant functions across the Group, including Production, Operations and QA/QC. It provides a platform for management and employees to raise and discuss workplace safety and health matters.

The committee meets at least once every 3 months to review workplace OSH matters. It also reviews the OSH Policy annually, reviews safety rules periodically and initiates a safety audit at least once a year.

The SHC's key responsibilities include reviewing workplace safety procedures, investigating safety-related matters, monitoring machinery-related regulatory requirements and overseeing the reporting of relevant hazards or incidents to the Department of Occupational Safety and Health ("DOSH").

SAFETY AND HEALTH COMMITTEE'S RESPONSIBILITIES

Review OSH Procedures

Review workplace safety and health procedures across the organisation.



Investigate Safety Matters

Investigate safety-related concerns, incidents and workplace issues.



Follow-up Actions

Oversee follow-up actions and monitor the implementation of corrective measures.



Monitor Machinery Compliance

Monitor regulatory requirements for production machinery, including registration, renewals and servicing records.



Regulatory Reporting

Support the documentation and reporting of relevant work-related hazards or incidents to DOSH, where required.



Sustainability Statement (cont'd)

Hazard Identification and Risk Assessment

Workplace hazards and risks are assessed across the working environment and production machinery. These assessments are carried out by DOSH-certified competent OSH Coordinators and consider potential hazards arising from routine activities, machinery and equipment, as well as emergency or non-routine situations. Identified risks are assessed and appropriate controls are implemented to eliminate or reduce the potential for injury or ill health.

Controls are also applied to the handling and storage of potentially hazardous substances, with relevant safety procedures communicated to employees involved.

HAZARD IDENTIFICATION AND RISK ASSESSMENT PROCESS

Review Existing Hazard Information

Review available information on workplace and machinery-related hazards.

Inspect Workplace and Machinery

Conduct workplace and machinery inspections to identify potential safety hazards.

Identify Occupational Health Hazards

Identify potential health hazards arising from workplace activities and conditions.

Assess Emergency and Non-Routine Risks

Identify hazards associated with emergency situations and non-routine activities.

Assess Risks and Implement Controls

Evaluate identified risks and implement appropriate measures to eliminate or reduce them.

Employees are encouraged to report hazards and unsafe conditions directly to the relevant OSH personnel. Where an employee reasonably believes that a work situation may cause injury or ill health, the activity may be stopped and reported to the OSH Coordinator or assistant for assessment. Employees who report hazards or remove themselves from such situations are protected from disciplinary action or retaliation.

Work-related incidents are investigated to identify their root causes and determine the appropriate corrective measures to prevent recurrence. Depending on the nature of the incident, the relevant department conducts an internal investigation and escalates the matter to the appropriate manager, supervisor or OSH Coordinator. Regulatory reporting to DOSH is undertaken, where required.

Occupational Health Monitoring

The Group monitors occupational health risks associated with our operations, including workplace noise exposure. We engage an external occupational health provider to conduct periodic noise risk assessments for employees working near grinding machinery, together with audiometric testing and on-site medical examinations. The noise risk assessment is conducted once every 2 to 5 years, with recommendations considered in determining measures to manage noise exposure and protect employees' hearing.

Employees are provided with appropriate PPE according to their work requirements, including masks, head covers and gowns for relevant functions. Sanitary facilities, changing rooms, hand soap and sanitisers are provided to support workplace hygiene within the production environment.

Workplace PPE and Hygiene Controls

- Face Mask
- Hand Sanitiser
- Head Cover
- Changing Rooms
- Protective Gown
- Sanitary Facilities
- Hand Soap

Sustainability Statement (cont'd)

Emergency Preparedness

The Group maintains a Contingency Plan setting out response procedures for operational and emergency situations that may affect workplace safety and business continuity. The plan covers scenarios including water supply disruption, power failure, machinery breakdown, flash floods, chemical spillage, injury accidents and fire. Depending on the nature of the event, response measures may include isolating machinery or power supply, evacuating employees, securing affected materials, arranging repairs and conducting checks before operations resume.

Emergency preparedness is further supported by workplace fire protection and response measures, including fire extinguishers, hose reels, alarms, evacuation plans, clearly marked emergency exits and first-aid kits at designated locations. Fire drills and emergency evacuation exercises are conducted periodically to reinforce employee awareness and readiness.

Physical Controls and Preparedness Measures



OSH Training and Awareness

The Group provides OSH training and awareness programmes to strengthen employees' ability to recognise workplace hazards, respond appropriately to safety risks and understand their respective responsibilities.

OUR PERFORMANCE

In FYE2026, the Group completed 275,470 working hours, with zero work-related fatalities, high-consequence injuries, recordable injuries or recordable cases of work-related ill health. The Group also recorded zero lost-time injuries among employees and contractors.

	Unit	FYE2025	FYE2026
Total working hours [1]	Hours	265,874	**275,470**
Work-related injuries			
Number of fatalities from work-related injuries	Number	0	**0**
Number of high-consequence work-related injuries [2]	Number	0	**0**
Number of recordable work-related injuries	Number	0	**0**
Number of lost-time injuries [3]	Number	0	**0**
Incident rate per 200,000 hours worked [4]			
Rate of fatalities from work-related injuries	Rate	0.0	**0.0**
Rate of high-consequence work-related injuries	Rate	0.0	**0.0**
Rate of recordable work-related injuries	Rate	0.0	**0.0**
Lost-time injury rate	Rate	0.0	**0.0**
Work-related ill health [5]			
Number of fatalities as a result of work-related ill health	Number	0	**0**
Number of recordable work-related ill health	Number	0	**0**

Note:

1. *Total working hours include employees of AKK Enterprise, Natural Foods and AK Nationwide.*
2. *Refers to a work-related injury, excluding fatalities, from which the worker cannot, does not or is not expected to recover fully to their pre-injury health status within 6 months.*
3. *Refers to a work-related injury that results in an employee being unable to work on the next scheduled workday or shift.*
4. *Injury rates are calculated as the number of respective work-related injury cases divided by total working hours, multiplied by 200,000.*
5. *Work-related ill health refers to acute, recurring or chronic health conditions caused or aggravated by work-related hazards or activities.*

Sustainability Statement (cont'd)

OSH Training and Awareness

In FYE2026, employees participated in 6 safety-related training and awareness programmes, compared with 3 in FYE2025. A total of 26 employees received training on health and safety standards during the year. These programmes included fire safety awareness, an internal fire drill and OSH Coordinator competency training.

	Unit	FYE2025	FYE2026
Total safety-related programmes and training sessions	Number	3	**6**
Total employees trained on health and safety standards	Number	140	**26**



CORPORATE GOVERNANCE

Why Is This Important?

Sound corporate governance and ethical business conduct are important to maintaining accountability and stakeholder confidence. Effective controls can reduce exposure to misconduct, corruption and regulatory breaches, while supporting responsible decision-making and the long-term sustainability of the business.

OUR APPROACH

The Group maintains a governance framework that defines responsibilities, oversight and expected standards of conduct across the organisation. The Board retains overall responsibility for the governance and stewardship of the Group, supported by its Board Committees and Senior Management. As a listed company, the Group operates in accordance with applicable corporate and regulatory requirements, including the Companies Act 2016 and the ACE LR of Bursa Malaysia, while taking guidance from the Malaysian Code on Corporate Governance.

The governance framework is supported by policies covering areas such as ethical conduct, anti-bribery and corruption, conflict of interest, and whistleblowing, among others. These policies guide expected conduct and decision-making across the Group and are reviewed periodically to ensure their continued relevance.

Key Policies

- Anti-Bribery and Corruption Policy
- Board Charter and Terms of Reference
- Board Diversity Policy
- Business Continuity Policy
- Code of Business Conduct and Ethics Policy
- Conflict of Interest Policy
- Corporate Disclosure Policy
- Crisis Management Plan
- Directors' Fit and Proper Policy
- Dividend Policy
- Environmental, Social and Governance Policy
- Ethics and Compliance Whistleblowing Policy
- External Auditor Policy
- Related Party Transaction Policy
- Remuneration Policy
- Risk Management Policy
- Succession Planning Policy
- Sustainability Policy

Sustainability Statement (cont'd)

Ethical Conduct and Anti-Corruption

The Group adopts a zero-tolerance stance towards bribery and corruption through its Anti-Bribery and Corruption ("AB&C") Policy. The policy sets out the responsibilities for upholding ethical business practices and complying with applicable anti-corruption requirements, including the Malaysian Anti-Corruption Commission Act 2009.

Meanwhile, the Code of Business Conduct and Ethics Policy establishes the standards of conduct expected of Directors, Senior Management and employees.

The Group also assesses corruption-related risks across our operations and provides anti-corruption training to strengthen employees' awareness of relevant requirements and expected conduct.

Whistleblowing

The Group's Ethics and Compliance Whistleblowing Policy provides employees and external stakeholders with a confidential channel to report suspected misconduct, unethical behaviour or breaches of laws and company policies.

Reports received through the whistleblowing channel are reviewed and investigated, with appropriate follow-up action taken where necessary. The policy also provides protection against retaliation for individuals who raise concerns in good faith.

OUR PERFORMANCE

Board Composition

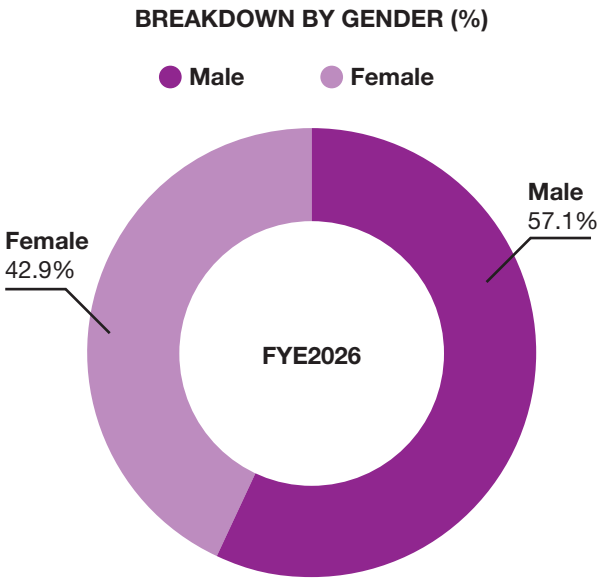
The Board composition remained unchanged from FYE2025, with 7 Directors as at 30 June 2026. Women represented 42.9% of the Board, exceeding the Group's minimum 30.0% threshold under its Board Diversity Policy. Meanwhile, 71.4% of Directors were aged between 30 and 50 years old and the remaining 28.6% were above 50 years old.

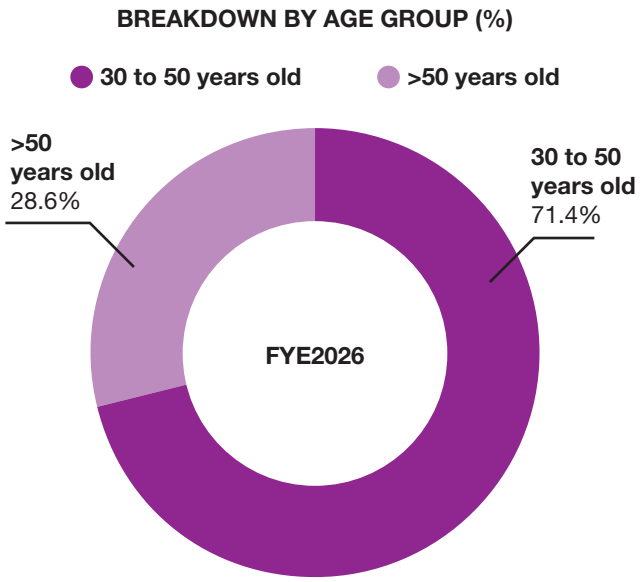
The composition reflects a mix of experience and expertise to support effective Board oversight and decision-making. The Group also continued to meet its policy threshold of at least 50.0% Independent Director representation during FYE2026.

	Unit	FYE2025	FYE2026
Number of Board members	Number	7	**7**
Number of Independent Non-Executive Directors	Number	4	**4**
	%	57.1%	**57.1%**
By gender			
Male	Number	4	**4**
	%	57.1%	**57.1%**
Female	Number	3	**3**
	%	42.9%	**42.9%**
By age group			
Below 30 years old	Number	–	**–**
	%	–	**–**
30 – 50 years old	Number	5	**5**
	%	71.4%	**71.4%**
Above 50 years old	Number	2	**2**
	%	28.6%	**28.6%**

Sustainability Statement (cont'd)

Board Composition (cont'd)





Ethical Conduct and Anti-Corruption

As at FYE2026, 100% of our employees have completed anti-bribery and corruption training.

At the same time, the Group maintained 100% coverage of our operations for corruption-related risk assessments for FYE2026. Zero confirmed incidents of corruption were recorded during the year. Separately, the Group received no whistleblowing reports in FYE2026. No significant incidents of non-compliance with applicable laws and regulations were recorded during FYE2026.

	Unit	FYE2025	FYE2026
Number of employees who received anti-corruption training	Number	77	**108**
Percentage of employees who received anti-corruption training	%	53.5%	**100%**
Operations assessed for corruption-related risks	%	100%	**100%**
Number of confirmed incidents of corruption	Number	0	**0**
Number of whistleblowing reports received	Number	0	**0**

A1 A.K. KOH GROUP BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:59:14

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-corruption	Bursa C1(a) Percentage of employees who have received training on anti-corruption	Percentage	53.5	100.0	-	No assurance
Anti-corruption	Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100.0	100.0	100.0	Internal
Anti-corruption	Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0	Zero incidents	External (Limited)
Community/Society	Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	RM	10,000	9,544	-	No assurance
Community/Society	Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	N/A	4	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Senior Management 30-50	Percentage	60.0	66.7	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Senior Management Above 50	Percentage	40.0	33.3	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Middle Management 30-50	Percentage	73.3	80.0	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Middle Management Above 50	Percentage	26.7	20.0	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Executive Under 30	Percentage	29.6	378	-	No assurance

BMLR Prescribed Table (cont'd)

A1 A.K. KOH GROUP BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:59:14

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Executive 30-50	Percentage	47.7	51.1	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Executive Above 50	Percentage	22.7	11.1	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Non-Executive Under 30	Percentage	22.5	28.9	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Non-Executive 30-50	Percentage	31.3	35.0	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group - Non-Executive Above 50	Percentage	46.2	36.1	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender - Senior Management Male	Percentage	80.0	83.3	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender - Senior Management Female	Percentage	20.0	16.7	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender - Middle Management Male	Percentage	86.7	64.0	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender - Middle Management Female	Percentage	13.3	36.0	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender - Executive Male	Percentage	29.5	28.9	-	No assurance

BMLR Prescribed Table (cont'd)

A1 A.K. KOH GROUP BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:59:14

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Bursa C3(a) Percentage of employees by gender - Executive Female	Percentage	70.5	71.1	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender - Non-Executive Male	Percentage	38.8	48.5	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender - Non-Executive Female	Percentage	61.2	51.5	-	No assurance
Diversity	Bursa C3(b) Percentage of directors by gender - Male	Percentage	57.1	57.1	-	No assurance
Diversity	Bursa C3(b) Percentage of directors by gender - Female	Percentage	42.9	42.9	-	No assurance
Diversity	Bursa C3(b) Percentage of directors by age group - 30-50	Percentage	71.4	71.4	-	No assurance
Diversity	Bursa C3(b) Percentage of directors by age group - Above 50	Percentage	28.6	28.6	-	No assurance
Energy Management	Bursa C4(a) Total energy consumption	Gigajoules	3,082.5	7,509.1	-	No assurance
Health and Safety	Bursa C5(a) Number of work-related fatalities	Number	0	0	Zero incident	Internal
Health and Safety	Bursa C5(b) Loss time incident rate	Rate	0	0	Zero incident	Internal
Health and Safety	Bursa C5(c) Number of employees trained on health and safety standards	Number	140	26	All employees	Internal
Labour practices and standards	Bursa C6(a) Total hours of training - Senior Management	Hours	156.0	50.0	-	No assurance

BMLR Prescribed Table (cont'd)

A1 A.K. KOH GROUP BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:59:14

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Labour practices and standards	Bursa C6(a) Total hours of training - Middle Management	Hours	308.0	221.0	-	No assurance
Labour practices and standards	Bursa C6(a) Total hours of training - Executive	Hours	559.0	313.0	-	No assurance
Labour practices and standards	Bursa C6(a) Total hours of training - Non-Executive	Hours	654.0	265.0	-	No assurance
Labour practices and standards	Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	13.2	6.9	-	No assurance
Labour practices and standards	Bursa C6(c) Total number of employee turnover - Senior Management	Number	0	1	-	No assurance
Labour practices and standards	Bursa C6(c) Total number of employee turnover - Middle Management	Number	2	8	-	No assurance
Labour practices and standards	Bursa C6(c) Total number of employee turnover - Executive	Number	3	7	-	No assurance
Labour practices and standards	Bursa C6(c) Total number of employee turnover - Non-Executive	Number	24	24	-	No assurance
Labour practices and standards	Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0	Zero complaints	Internal
Supply chain management	Bursa C7(a) Proportion of spending on local suppliers	Percentage	26.1	30.6	-	No assurance
Water management	Bursa C9(a) Total volume of water used	Megalitres	N/A	21.3	-	No assurance
Waste management	Bursa C10(a) Total waste generated	Metric tonnes	115.3	110.1	-	No assurance

A1 A.K. KOH GROUP BERHAD

BMLR Transition Period

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Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Waste management	Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	8.9	8.9	-	No assurance
Waste management	Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	106.4	101.2	-	No assurance
Emissions management	Bursa C11(a) Scope 1 emissions	Tonnes of carbon dioxide equivalent	105.2	418.6	-	No assurance
Emissions management	Bursa C11(b) Scope 2 emissions	Tonnes of carbon dioxide equivalent	234.9	264.6	-	No assurance

Sustainability Statement (cont'd)

GRI Content Index

Statement of use	A1 AKK has reported the information cited in this GRI content index for the period 1 July 2025 to 30 June 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

CODE	GRI DISCLOSURE	LOCATION	PAGE
GRI 2: General Disclosures 2021			
2-1	Organisational details	Corporate Profile; Corporate Information	2 - 4
2-2	Entities included in the organisation's sustainability reporting	Reporting Scope & Boundary	26 - 27
2-3	Reporting period, frequency and contact point	About This Statement; Reporting Scope & Boundary; Feedback	26 - 27
2-13	Delegation of responsibility for managing impacts	Sustainability Governance	27 - 28
2-14	Role of the highest governance body in sustainability reporting	Statement of Assurance; Sustainability Governance	27 - 28
2-27	Compliance with laws and regulations	Corporate Governance – Ethical Conduct and Anti-Corruption	57
2-29	Approach to stakeholder engagement	Stakeholder Engagement	29 - 30
GRI 3: Material Topics 2021			
3-2	List of material topics	Materiality Assessment	30 - 31
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	Economic Performance – Our Performance	35
GRI 202: Market Presence 2016			
202-2	Proportion of senior management hired from the local community	Labour Practices and Talent Management – Workforce Composition	47
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	Supply Chain Management – Our Performance	37
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	Corporate Governance – Ethical Conduct and Anti-Corruption	56 - 57
205-3	Confirmed incidents of corruption and actions taken	Corporate Governance – Ethical Conduct and Anti-Corruption	57
GRI 302: Energy 2016			
302-1	Energy consumption within the organisation	Energy and Emissions Management – Energy Consumption	42
302-3	Energy intensity	Energy and Emissions Management – Energy Consumption	42
GRI 303: Water and Effluents 2018			
303-3	Water withdrawal	Water Management – Our Performance	44
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Energy and Emissions Management – GHG Emissions	42 - 43
305-2	Energy indirect (Scope 2) GHG emissions	Energy and Emissions Management – GHG Emissions	42 - 43
305-4	GHG emissions intensity	Energy and Emissions Management – GHG Emissions	43

Sustainability Statement (cont'd)

GRI Content Index (cont'd)

CODE	GRI DISCLOSURE	LOCATION	PAGE
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	Waste Management – Our Approach	45
306-2	Management of significant waste-related impacts	Waste Management – Our Approach	45
306-3	Waste generated	Waste Management – Our Performance	45
306-4	Waste diverted from disposal	Waste Management – Our Performance	45
306-5	Waste directed to disposal	Waste Management – Our Performance	45
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Labour Practices and Talent Management – New Hires and Employee Turnover	48 - 49
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Labour Practices and Talent Management – Remuneration and Benefits	47
GRI 403: Occupational Health and Safety 2018			
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Safety and Health – Hazard Identification and Risk Assessment	52
403-3	Occupational health services	Occupational Safety and Health – Occupational Health Monitoring	52
403-5	Worker training on occupational health and safety	Occupational Safety and Health – OSH Training and Awareness	53 - 54
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Labour Practices and Talent Management – Workforce Composition; Corporate Governance – Board Composition	47 - 48; 56 - 57
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Labour Practices and Talent Management – Fair Employment and Workplace Conduct	50
GRI 416: Customer Health and Safety 2016			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Product Quality and Safety – Our Performance	40
GRI 417: Marketing and Labelling 2016			
417-2	Incidents of non-compliance concerning product and service information and labelling	Product Quality and Safety – Our Performance	40
417-3	Incidents of non-compliance concerning marketing communications	Product Quality and Safety – Our Performance	40

Management Discussion and Analysis



Dear Valued Shareholders,

On behalf of the Board of Directors ("the Board"), I am pleased to present to you the Management Discussion and Analysis ("MD&A") of A1 A.K. Koh Group Berhad and its subsidiaries (collectively, "A1 AKK Group" or "the Group") for the financial year ended 30 June 2026 ("FYE2026").

This MD&A provides shareholders with an overview of the Group's financial and operational performance, together with key business developments, strategic initiatives and prospects going forward. It is intended to complement the financial statements and provide a clearer understanding of A1 AKK Group's progress during the year, as well as the factors shaping our Group's future direction.

OVERVIEW

FYE2026 marked A1 AKK Group's first full financial year as a listed company following its admission to the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Malaysia") on 11 July 2025. The listing strengthened the Group's capital base and provided additional financial resources to enhance brand building, working capital, production upgrades and the longer-term expansion of its manufacturing and distribution capabilities.

During the year under review, A1 AKK Group continued to reinforce its operational and financial foundation while positioning the business for its next phase of growth. Against a competitive operating environment, the Group recorded a revenue of RM83.4 million, broadly comparable with the RM85.1 million recorded in the previous financial year ("FYE2025"), while gross profit ("GP") increased to RM40.0 million from RM39.6 million. This translated into an improvement in GP margin to approximately 48.0% from 46.5%, reflecting better overall margin contribution during the year.

Reported profit after taxation ("PAT") amounted to RM2.4 million, compared to RM6.0 million in FYE2025. Profitability was affected by the one-off listing expenses of RM4.4 million arising from the initial public offering ("IPO") exercise, together with a higher effective tax rate. Excluding the non-recurring IPO-related expenses, adjusted FYE2026 PAT would have risen by 13.6% to RM6.8 million, underpinned by improved gross profit margin, lower selling and distribution expenses, and reduced finance costs.

Management Discussion and Analysis (cont'd)

Operationally, the Group's priorities during FYE2026 centred on broadening the product portfolio, strengthening the multi-channel distribution network, developing the Hotels, Restaurants and Cafés ("HORECA") market, deepening the presence in existing overseas markets, increasing brand visibility and preparing the production platform for future growth. Alongside these priorities, the Group maintained cost discipline across its operations, through prudent procurement of raw materials, closer control of selling and distribution expenses.

THE MACROECONOMIC PICTURE

Malaysia's economy expanded 5.2% in 2025, sustaining the momentum from the previous year, with private final consumption expenditure accounting for 60.5% of gross domestic product ("GDP"). Growth carried into the first half of 2026, expanding 5.7%, up from 4.5% in the first half of 2025. The growth in the first half of 2026 was underpinned by private final consumption expenditure, which grew 4.7% in the first quarter and 4.8% in the second quarter of 2026, with notable strength in restaurants and hotels and transport spending.

Beyond cyclical economic conditions, longer-term demand growth reflects structural shifts in consumer behaviour. Urbanisation and increasingly busy lifestyles are driving demand for convenient, ready-to-cook and easy-to-prepare products that offer consistent quality and shorter preparation times. Additionally, Halal-certified products benefit from Malaysia's well-developed Halal ecosystem and the Halal Industry Master Plan 2030, with approximately 22.4 million Muslims (~65% of Malaysia's population) forming a substantial consumer base.

Separately, Budget 2026 that was tabled in October 2025 increased *Sumbangan Tunai Rahmah and Sumbangan Asas Rahmah* ("SARA") allocations to RM15.0 billion, benefiting approximately 9 million recipients across 14,000 participating retail outlets nationwide. Noodles, beverages, seasonings and canned food are among approved SARA categories, directly aligned with the Group's core products. This support complements underlying consumer spending momentum.

BUSINESS AND OPERATIONAL REVIEW

Established Brand and Diversified Product Portfolio

Founded in 1986, A1 AKK Group has 4 decades of experience in Malaysia's processed food and beverage industry. The Group offers 310 stock-keeping units ("SKUs") across premix spices, premade pastes and seasonings, instant and dried noodles, canned seafood, snacks, beverages, and prune-related products under house brands and third-party brands.

The Group's business comprises 3 principal activities, namely the sale of products under its in-house brands; the distribution of selected third-party products; and the provision of contract manufacturing and sourcing services to third-party brand owners.

Our in-house portfolio consists of more than 279 SKUs marketed principally under the A1 brand and core sub-brands including Dragon Horse, Sky King, Bao Dao, Lion and Sun Brand. During FYE2026, the Group also expanded its portfolio through newer sub-brands such as Oppaku, Kariku and Kofikuu, which cater to the snack, seasoning and beverage categories respectively.

Our brand portfolio under A1 AKK Group

We also distribute more than 31 SKUs by third-party brand, comprising selected noodles, canned seafood and snack products. We are the sole distributor of WANT WANT brand's Take One Baby Bites in Malaysia.



In addition, we manufacture or source processed food and beverage products for third-party brand owners, allowing us to leverage our product development, sourcing, manufacturing coordination and quality assurance capabilities across a wider customer base.

Scalable Manufacturing and Sourcing Model

We adopt a selective manufacturing model that retains in-house production for proprietary spices, seasonings and premade pastes, while products that are less dependent on proprietary formulations, including selected noodles, snacks, canned seafood and ready-to-drink beverages, are outsourced to approved contract manufacturers. This model provides us with the flexibility to broaden our product portfolio without requiring dedicated production facilities for every product category.

Our key manufacturing and storage facilities are located in Senai, Johor, Malaysia and Long An Province, Vietnam. In FYE2026, our manufacturing operations in Senai Johor, Malaysia have a total production capacity of approximately 118.8 tonnes for premix spices and 367.6 tonnes for premade pastes, while our facility in Long An Province, Vietnam has a total production capacity of approximately 115.6 tonnes for premix beverages.

Our manufacturing operations in Malaysia have obtained the necessary licences and certifications from authorities, food safety assurance programme MeSTI, GMP, HACCP, ISO 22000 and FSSC 22000. We have also obtained Halal certifications covering our products, manufacturing facilities and warehouses, ensuring that our products and operations comply with the applicable Halal standards and requirements.

Management Discussion and Analysis (cont'd)



Our manufacturing facilities in Senai, Johor

Over in Vietnam, our plant holds the Certificate of Compliance with Food Safety Regulations issued by Long An Division of Crop Production, Plant Protection and Argo Quality Assurance in Vietnam. All our processed F&B products are also subject to food safety, labelling of packaging, and other requirements imposed by authorities in such territories in which our processed F&B products are sold.

Established Multi-Channel Distribution Network

We distribute our products through retailers, distributors, e-commerce platforms and food service customers. As of FYE2026, our products are available at more than 1,000 retail touchpoints in Malaysia, including hypermarkets, supermarkets, minimarkets, sundry shops and Chinese medical halls, supported by more than 20 distributors across Malaysia and overseas markets.

Beyond Malaysia, we have presence in more than 14 countries and territories, with Singapore and Vietnam remaining our key overseas markets. This distribution footprint provides us with a platform to sell overseas, introduce new products, broaden our customer reach and develop additional retail, food service and overseas opportunities.

Product Development

During FYE2026, we expanded our portfolio through the introduction of a number of new products such as A1 Brown Rice Vermicelli, A1 Hotpot Seasoning Mix (with 5 flavours available – Laksa, Vegetarian Laksa, White Fish Broth, Emperor Herbs Chicken and Lala), Oppaku brand seaweed snacks, Kariku brand spice products and Kofikuu brand instant coffee. These launches were developed to address demand for convenient meal solutions, healthier product alternatives and Halal-certified offerings.



A series of new products that were launched in FYE2026

We also continued to develop new product formats, including bowl format noodles and larger commercial pack sizes for selected spices, pastes and seasonings. Our product development activities are guided by consumer feedback, retailer requirements and market opportunities identified through our distributors and other sales channels.

Recognition of Product Innovation and Quality

The Group's product quality and innovation continued to receive external recognition in FYE2026. We secured 3 entries in the Malaysia Book of Records for the Most Soup Spices Packets Sold in a Year, the Most Rice Vermicelli Packets Sold in a Year and the First Instant Noodle with Abalone. A1 Curry Laksa Noodle was also featured in The Ramen Rater's Top Ten Malaysia 2025 list.



A1 AKK Group received 3 recognitions from the Malaysia Book of Records on 17 September 2025 for "Most Soup Spices Packets Sold in a Year", "Most Rice Vermicelli Packets Sold in a Year" and "First Instant Noodle with Abalone"

In addition, our A1 Laksa Hot Pot Seasoning Mix and A1 Vegetarian Laksa Hot Pot Seasoning Mix received the Superior Taste Award from the International Taste Institute. These recognitions reinforced our brand equity and demonstrated the market acceptance of both our longstanding products and newer product innovations. They also support the Group's efforts to strengthen retail visibility, expand distribution and introduce the Malaysian flavours to a broader domestic and overseas customer base.

Management Discussion and Analysis (cont'd)



Superior Taste Award for A1 Laksa Hot Pot Seasoning Mix and A1 Vegetarian Laksa Hot Pot Seasoning Mix

Strategic Partnership with DKSH Malaysia

In June 2026, the Group entered into a strategic partnership with DKSH Holdings (Malaysia) Berhad (''DKSH Malaysia'') to expand distribution of A1 AKK Group's products across Peninsular Malaysia. The partnership provides the Group with access to DKSH Malaysia's extensive distribution network and market expertise in modern trade, along with end-to-end support spanning distribution, logistics, and credit and collection services. This collaboration is expected to strengthen the Group's retail reach and support the long-term growth of its brands across existing and new market segments.



Mr. Daniel Schwalb, Vice President, Fast Moving Consumer Goods, DKSH Malaysia, (3rd from left) and Mr. Koh Chung Jie, Chief Operating Officer of A1 AKK (3rd from right), flanked by their respective management representatives, commemorating the strategic partnership between both parties

CORPORATE DEVELOPMENT

Utilisation of Proceeds from IPO

A1 AKK Group was listed on the ACE Market of Bursa Malaysia on 11 July 2025. The IPO raised gross proceeds of RM27.3 million from the issuance of 109.2 million new ordinary shares at RM0.25 per share.

As at 30 June 2026, the Group had utilised RM15.2 million of the proceeds, with the balance of RM12.1 million unutilised. The remaining proceeds are earmarked for the construction of a new factory, upgrading of our existing manufacturing facility, and marketing and promotional activities.

Utilisation of proceeds	Proposed utilisation RM million	%	Actual Utilisation RM million	Balance Unutilised RM million	Estimated Timeframe for Utilisation*
Construction of a new factory	5.0	18.3%	–	5.0	Within 36 months
Upgrade of PLO 81 manufacturing facility	1.8	6.6%	–	1.8	Within 24 months
Marketing expenses and promotional activities	8.0	29.3%	2.7	5.3	Within 36 months
Repayment of bank borrowings	4.0	14.7%	4.0	–	Within 3 months
General working capital	4.0	14.7%	4.0	–	Within 12 months
Estimated listing expenses	4.5	16.5%	4.5	–	Within a month
Total	**27.3**	**100.0%**	**15.2**	**12.1**	

Note: **From the date of listing*

Proposed Acquisition of Puchong Land

On 20 April 2026, A1 AKK, through its wholly-owned subsidiary AKK Enterprise, entered into a conditional sale and purchase agreement to acquire approximately 1.01 acres of leasehold land in Pekan Puchong Jaya, Selangor, for a cash consideration of RM16.7 million. The proposed site is intended for the development of a 4-storey commercial building with an estimated gross floor area of approximately 45,260 sq. ft., serving as the regional sales and marketing office to support the Group's operations in central Peninsular Malaysia.

Currently, we operate from a rented office at Taman Perindustrian OUG, Kuala Lumpur with a built-up space of 4,938 sq. ft. The existing space is insufficient to support our growing presence as well as future expansion plans in the central region. The proposed new regional sales and marketing office is expected to improve coordination with distributors, retailers and customers in the central region, while providing the Group with a longer-term operating base near a major consumer market.

Subsequent to the financial year end, shareholders had unanimously approved the proposed acquisition at the Extraordinary General Meeting held on 29 July 2026. The sale and purchase agreement subsequently became unconditional on 6 August 2026. The Proposed Acquisition has been completed on 14 October 2026 following the payment of the Balance Purchase Consideration to the Vendor.

We plan to commence construction in the 3rd quarter of 2027, subject to approval from the relevant authorities, with commencement of operations slated for 4th quarter of 2029.

Management Discussion and Analysis (cont'd)

FINANCIAL PERFORMANCE REVIEW

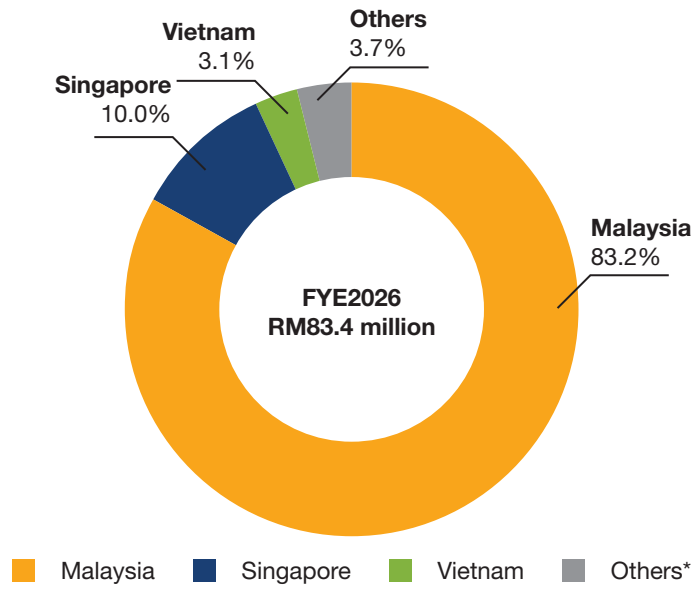
Income Statement Highlights Financial Year Ended 30 June	2025 (RM mil)	2026 (RM mil)	Changes	
			RM mil	%
Revenue	85.1	**83.4**	(1.7)	(2.0)
GP	39.6	**40.0**	+0.4	+1.1
Profit Before Taxation ("PBT")	8.8	**7.2**	(1.6)	(18.4)
PAT	6.0	**2.4**	(3.6)	(59.6)
Adjusted PAT	6.0	**6.8***	0.8	+13.6
GP Margin	46.5%	**48.0%**	–	+1.5
PBT Margin	10.3%	**8.6%**	–	(1.7)
PAT Margin	7.1%	**2.9%**	–	(4.2)
Adjusted PAT Margin	7.1%	**8.2%**	–	+1.1

Note: **Adjusted profit to add back one-off listing expenses of RM4.4 million.*

Revenue

For FYE2026, the Group recorded a revenue of RM83.4 million, representing a marginal 2.0% year-on-year ("YoY") softening from RM85.1 million in FYE2025. Sales in Malaysia, the Group's core market, grew 2.4% during the year. The marginal 2.0% YoY softening in total revenue was mainly due to lower export sales to Singapore and Vietnam, partly cushioned by higher contributions from markets such as the People's Republic of China and Brunei.

Geographical Breakdown by Revenue



Note: **Comprises sales generated from People's Republic of China, Brunei, the United States, Australia, Taiwan, Canada, Korea, New Zealand, the United Kingdom, Cambodia, Hong Kong and the Philippines.*

Malaysia remained the Group's principal geographical market, contributing RM69.4 million or 83.2% of total revenue, compared with RM67.8 million in FYE2025. The domestic performance was supported by established distribution channels, broader product availability and promotional activities undertaken during the financial year.

Singapore contributed RM8.3 million, followed by Vietnam at RM2.6 million and the People's Republic of China at RM1.1 million. A small portion of sales were also generated from Brunei, the United States, Australia, Taiwan, Canada, Korea, New Zealand, the United Kingdom, Cambodia, Hong Kong and the Philippines.

Management Discussion and Analysis (cont'd)

During the year, new product introductions and marketing initiatives provided further support across the Group's retail and distribution network. Demand also reflected seasonal purchasing patterns, with stronger activity around major festive periods such as the Chinese New Year and Hari Raya Aidilfitri.

Profitability

GP increased by 1.1% YoY to RM40.0 million from RM39.6 million in FYE2025 despite the marginally softer revenue. GP margin improved to 48.0% from 46.5%, supported by a more favourable product mix and disciplined cost management.

Selling and distribution expenses were 11.4% lower YoY at RM16.4 million compared with RM18.5 million previously. The movement reflected better control over distribution and related expenditure.

Administrative expenses rose to RM17.8 million from RM12.1 million, mainly due to the one-off listing expenses of RM4.4 million incurred in connection with the IPO.

Finance costs moderated to RM1.2 million from RM2.0 million following the repayment of borrowings using the proceeds from the IPO. Meanwhile, finance income increased to RM0.5 million from RM0.1 million due to higher cash balances following IPO proceeds post-listing.

PBT was 18.4% lower YoY at RM7.2 million compared with RM8.8 million in FYE2025, while PAT was 59.6% lower YoY at RM2.4 million against RM6.0 million previously. The reported results were mainly affected by the one-off IPO-related expenses as well as a higher effective tax rate arising from non-deductible expenditure and adjustments for under-provision of taxes in prior years.

Excluding the RM4.4 million of IPO expenses, adjusted PAT would have risen by 13.6% YoY to RM6.8 million from RM6.0 million, translating into an adjusted PAT margin of 8.2%. The adjusted results provide a clearer view of the Group's underlying earnings during its first full financial year as a listed company. Performance was underpinned by higher GP margin, lower selling and distribution expenses and reduced finance costs.

Capital Structure and Capital Resources

Balance Sheet Highlight as at 30 June 2026

Total Assets **RM91.0 million**	Total Equity **RM65.2 million**	Total Liabilities **RM25.8 million**
Cash & Cash Equivalent and Other Investments **RM27.9 million**	Total Borrowings **RM15.4 million**	Net Gearing **0.1x**

As at 30 June 2026, the Group's total assets increased to RM91.0 million from RM71.7 million as at 30 June 2025, mainly attributable to higher right of use assets, investment properties, other investments and cash holdings following the IPO.

Management Discussion and Analysis (cont'd)

The Group maintained a healthy liquidity position, with cash and bank balances rising to RM12.0 million as at 30 June 2026 from RM6.3 million a year ago, while bank overdraft balance decreased to RM0.8 million from RM1.7 million. Other investments stood at RM16.7 million, while current trade and other receivables decreased to RM14.9 million from RM22.8 million.

The Group's total equity increased to RM65.2 million as at 30 June 2026 from RM38.3 million following the issuance of new shares pursuant to the IPO as well as higher retained earnings from the profit recorded in FYE2026, partially offset by the dividend paid.

Meanwhile, total liabilities as of FYE2026 reduced to RM25.8 million from RM33.4 million previously, chiefly from lower borrowings that decreased to RM15.4 million from RM26.5 million in the preceding year. The Group's gearing and net gearing ratios remained manageable at 0.3x and 0.1x respectively, improving from 0.7x and 0.5x in the preceding fiscal year.

Cash Flows

Cash Flow Highlights Financial Year Ended 30 June	2026 (RM mil)	2025 (RM mil)
Net cash from operating activities	**13.5**	9.7
Net cash used in investing activities	**(19.9)**	(6.6)
Net cash from/(used in) financing activities	**13.1**	(6.6)
Net change in cash and cash equivalents	**6.7**	(3.5)

Cash and cash equivalents increased by RM6.7 million in FYE2026, reflecting the net impact of the Group's operating, investing and financing activities. The Group generated net cash from operating activities of RM13.5 million in FYE2026, an increase of 39.4% YoY from RM9.7 million in FYE2025. The stronger operating cash generation was supported by working capital movements, including collections from trade and other receivables and an increase in trade and other payables, together with income tax refunds received during the year.

Net cash used in investing activities amounted to RM19.9 million compared with RM6.6 million in FYE2025. The higher utilisation was mainly attributable to the placement of other investments, deposit paid for the proposed land acquisition, additions to investment properties and purchases of property, plant and equipment.

Net cash from financing activities was RM13.1 million in FYE2026, in contrast to the net financing outflow of RM6.6 million in FYE2025. Financing cash inflows during the year included net proceeds from the issuance of shares pursuant to the IPO, partially offset by the repayment of term loans and multi trade finance facilities, interest payments and the dividend paid.

DIVIDEND

During FYE2026, the Board declared a first interim single tier dividend of 0.18 sen per ordinary share, amounting to RM1.5 million, which was paid on 9 January 2026. Any further dividend recommendation will consider the Group's full year profitability, cash flows, working capital requirements, planned capital expenditure and the funding needs of the proposed expansion.

ANTICIPATED OR KNOWN RISKS

Supply Chain and Third-Party Contract Manufacturing

The Group's operations are dependent on external suppliers and third-party contract manufacturers. Any disruption in the supply chain may affect product availability, delivery schedules and the Group's ability to meet customer demand. We are also exposed to performance risks of our third-party manufacturers relative to agreed product specifications, food safety requirements or delivery timelines.

To manage these risks, we maintain relationships with a network of suppliers and manufacturers, conduct supplier assessments and quality checks. We also monitor inventory levels for key products and materials to reduce the potential impact of short-term supply interruptions.

Raw Material Price Volatility

Our production and sourcing costs are influenced by changes in the prices of food ingredients, packaging materials, energy, transportation and other operating inputs. Prices may fluctuate in response to various macroeconomic factors. As certain purchases are denominated in foreign currencies, movements in exchange rates may also affect the Group's cost base.

We manage this risk through supplier negotiations, procurement planning, periodic reviews of product pricing and packaging formats, and the diversification of our supplier base. Where appropriate, we may also adjust our product mix, promotional activities or selling prices while seeking to maintain product affordability and competitiveness.

Market and Competition Risks

The processed food and beverage industry is competitive, with consumers having access to a wide range of local and international brands across both physical and digital retail channels. Changes in consumer preferences may also affect demand for the Group's products.

In response, we continue to invest in brand building, develop new products and sub brands, expand our distribution channels and strengthen our engagement with retailers, distributors and end consumers. Marketing expenditure and product launches are evaluated based on our ability to generate sustainable demand, while management continues to monitor sales performance, inventory turnover and customer feedback.

Regulatory Compliance and Food Safety

The Group is required to comply with laws and standards relating to food safety, product labelling, manufacturing practices, Halal certification, import and export requirements. Changes in regulatory requirements or any failure to maintain the relevant licences, certifications and approvals may result in restrictions on product sales or disruption to operations.

Food safety and product quality are particularly important to our reputation and long-term business performance. Any contamination, product defect, inaccurate labelling or non-compliance could lead to product recalls, regulatory action and loss of customer confidence.

A1 AKK Group manages these risks through quality assurance procedures, supplier assessments, product testing, traceability controls and compliance with relevant standards, including Halal, MeSTI, GMP, HACCP, ISO 22000 and FSSC 22000. We also review our operating procedures regularly to ensure that product quality and food safety requirements are consistently maintained.

LOOKING AHEAD

Going into FYE2027, the operating environment remains subject to geopolitical uncertainties, foreign exchange volatility and supply chain risks that may affect input costs. Management does not anticipate material operational impact, supported by supplier diversification, procurement planning and pricing flexibility. However, the Group's ability to pass through higher costs remains dependent on competitive conditions and consumer price sensitivity.

Consumers are increasingly discerning, prioritising product quality, pricing, convenience and pack size. Therefore, our priority is to maintain an appropriate value proposition, secure effective product placement and convert initial product trials into repeat purchases.

To recap, we launched a number of new products in FYE2026 such as A1 Brown Rice Vermicelli, A1 Hotpot Seasoning Mix (with 5 flavours available – Laksa, Vegetarian Laksa, White Fish Broth, Emperor Herbs Chicken and Lala), Oppaku brand seaweed snacks, Kariku brand spice products and Kofikuu brand instant coffee. Going into FYE2027, we continue to push these new products to be made available at more retail touchpoints that have high footfall.

Management Discussion and Analysis (cont'd)

STRATEGIC PRIORITIES FOR GROWTH

Expanding the HORECA Channel

The Group is strengthening presence in the food service market to offer more commercial pack sizes and dedicated food service formats for premade pastes, spices and seasonings suited to restaurants, caterers, hotels and central kitchens. Food service customers offer potential for recurring, larger-volume orders.

Deepening the Halal Market Position

The Group participated in the 22nd Malaysia International Halal Showcase ("MIHAS") 2026 in September 2026 to showcase products to local and international buyers as well as industry participants. Through MIHAS, we participated in pre-matched business-to-business meetings with verified global buyers, engaged with international delegations and broadened our exposure through MIHAS's marketing channels, e-Directory and virtual platform.







Going forward, the Group intends to leverage its Halal-certified portfolio, product development capabilities and distribution network to expand participation in the Halal market in the ASEAN region and beyond.

Business-to-Business Meetings with Global Buyers

Digital Engagement and Content Creator Partnerships

The Group is partnering with selected key opinion leaders and digital content creators such as Yang Berhormat Tuan Syed Saddiq Syed Abdul Rahman and Hanxiiaoaii across Facebook, Instagram, TikTok, YouTube and Rednote to drive awareness and direct engagement with consumers, particularly for new products under the new sub-brands of Oppaku, Kariku and Kofikuu, along with core product range such as A1 Curry Laksa Noodle and A1 Bowl Noodle.

By working with creators whose audiences are relevant to our product categories, we aim to generate greater awareness around new and existing products, encourage product trial and strengthen engagement with younger and digitally active consumers. Campaigns will be evaluated on consumer engagement, sales conversion and repeat purchase metrics.







Leveraging Visit Malaysia Campaign

The Group leverages Visit Malaysia 2026 branding approvals (the use of official Visit Malaysia sticker with pictures of sun bear mascots named Wira and Manja) on 32 selected A1 products to enhance brand awareness and shelf visibility, positioning these products as authentic Malaysian food choices across tourist-facing retailers, hospitality outlets, airports and gifting channels. The extension of Visit Malaysia year to 2027 shall provide extended visibility to our products amongst tourists.



Manufacturing and Operational Expansion

To support growth and provide manufacturing headroom needed for new product launches, expansion into HORECA segment and broader distribution reach, we are constructing new facilities and enhancing existing ones.

The Group intends to build a new premade paste production facility on land adjacent to its existing manufacturing facility in Senai, Johor. With an estimated built-up area of approximately 34,000 sq. ft. across 2 buildings — a production floor and a storage facility — the new plant is expected to double annual premade paste capacity from 468 tonnes to 936 tonnes. Construction is targeted for completion in first quarter of 2028, with operations expected to commence in the third quarter of 2028. The budget includes approximately RM14.0 million in construction costs and RM4.0 million in machinery.

The Group also plans to upgrade its existing Senai facility with a high-speed packing machine, a bundle packing machine and a retort sterilisation machine, involving an estimated capital outlay of RM1.8 million. The high-speed packing machine alone is expected to increase packing capacity for paste seasonings by up to 5 times, while the bundle packing machine will automate instant noodle bundle packaging and the retort sterilisation machine will improve product sterilisation processes.

Meanwhile, our proposed new regional sales and marketing office in Puchong, Selangor to support our business activities in the central region has a longer development timeline with operation commencement expected in the fourth quarter of 2029 (see Corporate Development section above).

CLOSING REMARK

On behalf of the Board, I would like to extend my sincere appreciation to my fellow Board members for their continued guidance and stewardship. Next, my gratitude goes to our management team and employees, whose dedication and disciplined execution contributed to the Group's performance and accomplishments during the year.

I would also like to thank our customers, business partners, suppliers, bankers and other stakeholders for their continued confidence and support. Lastly, to our shareholders, I am deeply grateful for the patience and trust you have placed in the Group. Together, we look forward to building on this foundation as A1 AKK Group progresses into the next phase of growth.

Thank you.

Mr. Koh Ah Kuan
Group Managing Director

Corporate Governance Overview Statement

The Board of Directors ("the Board") of A1 A.K. Koh Group Berhad ("A1 AKK" or "the Company", and together with its subsidiaries, "A1 AKK Group" or "the Group") is pleased to present this Corporate Governance Overview Statement for the financial year ended 30 June 2026 ("FYE2026").

This Statement sets out how the Board recognises corporate governance as being essential for sustaining the Group's long-term growth, continuity and performance. The Board is committed to upholding the highest standards of governance practices to safeguard stakeholders' interests and enhance sustainable value creation.

This Statement explains how the Group has applied the 3 principles set out in the Malaysian Code on Corporate Governance ("MCCG"):

(a) Board leadership and effectiveness;
(b) Effective audit and risk management; and
(c) Integrity in corporate reporting and meaningful relationship with stakeholders.

It should be read together with the Company's Corporate Governance Report ("the CG Report"), which provides further details on the application of each practice as set out in the MCCG. The CG Report is available on the Company's website at www.a1akkoh.com.

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS

I. Board Responsibilities

Board Leadership

The Board is responsible for providing strategic leadership, overseeing the Group's performance, and safeguarding shareholders' interests. In discharging this duty, the Board deliberates on key matters relating to strategy, financial, risk management, sustainability, and governance, while upholding the highest standards of integrity and ethical conduct.

Roles and responsibilities of the Board

The principal functions and responsibilities of the Board, as set out in its Board Charter, include, but are not limited to the following:

- Providing leadership and overseeing the overall conduct of the Group's businesses to ensure that the Group's businesses are being properly managed.
- Reviewing and adopting strategic plans for the Group and to ensure that such strategic plans and the risk, performance and sustainability thereon are effectively integrated and appropriately balanced.
- Reviewing the strategic plan for the Group supports long-term value creation and includes strategies on environmental, social and governance ("ESG"), economic, safety and health considerations underpinning sustainability.
- Reviewing and adopting corporate governance best practices in relation to risk management, legal and compliance management and internal control systems to safeguard the Group's reputation, and the Group's employees and assets and to ensure compliance with applicable laws and regulations.
- Identifying principal risks and ensuring the implementation of appropriate internal controls and mitigation measures, the Board must also review, approve and monitor the Group's governance of sustainability including setting the Company's sustainability strategies, policies and targets.
- Ensuring that the Group has effective Board committees as required by the applicable laws, regulations, rules, directives and guidelines and as recommended by the Malaysian Code on Corporate Governance.
- Reviewing the effectiveness and implementation of anti-bribery and anti-corruption policy and framework.
- Reviewing and approving the Group's annual business plans, financial statements and annual reports.
- Monitoring the relationship between the Group and the Management, shareholders and stakeholders, and to develop and implement an investor relations programme or shareholders' communications policy for the Group.
- Appointing the Board committees, to delegate powers to such committees, to review the composition, performance and effectiveness of such committees, and to review the reports prepared by our Board committees and deliberate on the recommendations thereon.

Aside from the core responsibilities listed above, significant matters requiring deliberation and approval by the Board are defined in the Board Charter as "Matters Reserved for Collective Decision of the Board" for consideration and approval during Board meetings.

Board Committees, namely the Audit and Risk Management Committee ("ARMC") and Nomination and Remuneration Committee ("NRC") have been established to assist the Board in the discharge of specific roles. Each Board Committee operates within its respective defined Terms of Reference which have been approved by the Board.

Corporate Governance Overview Statement (cont'd)

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS (cont'd)

I. Board Responsibilities (cont'd)

The Board meets at least 4 times a year on a scheduled basis, with additional meetings convened as and when necessary. During FYE2026, a total of 9 meetings were held. Notices and meeting papers were circulated at least 5 working days in advance to ensure Directors were well-prepared. The attendance of Directors at Board and Board Committee meetings is as follows:

Director	Designation	Attendance at Meetings		
		Board	ARMC	NRC
Wong Mau Lin	Independent Non-Executive Chairman	9/9	–	–
Koh Ah Kuan	Non-Independent Managing Director	9/9	–	–
Koh Lian Jie	Non-Independent Executive Director/Chief Executive Officer	8/9	–	–
Koh Chung Jie	Non-Independent Executive Director/Chief Operating Officer	9/9	–	–
Tan Ban Tatt	Independent Non-Executive Director	8/9	6/6	3/3
Goh Joo Seong	Independent Non-Executive Director	9/9	6/6	3/3
Tan Mui Ping	Independent Non-Executive Director	9/9	6/6	3/3

The Board is satisfied with the level of commitment demonstrated by the Directors and its Committees in discharging their responsibilities, as evidenced by the attendance record tabled above. The Board is also mindful of the importance of dedicating sufficient time and effort to the effective discharge of their duties while continuously enhancing their professional skills.

The Board Chair

The Board Chair, appointed by the Board, is responsible for fostering a culture of good corporate governance, providing leadership and ensuring the overall effectiveness of the Board and carries out a leadership role in the conduct of the Board and its relations with shareholders and other stakeholders.

Separation of Positions of the Board Chair and the Managing Director

The positions of the Chair and the Managing Director are held by separate individuals to promote accountability and to establish a clear division of responsibilities, thereby serving as an effective check-and-balance mechanism. The Board believes that this separation of roles ensures an appropriate balance of power and authority.

The Board delegates day-to-day management of the Group's operations to the Managing Director, while retaining oversight of key strategic and material matters. This enables the Board to focus on governance, long-term strategic oversight and sustainable value creation. To further strengthen governance, the Board Chair does not serve on any Board Committees, thereby preserving independence and enabling objective oversight while facilitating balanced and effective Board deliberations.

Company Secretaries

The Group's secretarial function is outsourced to Tricor Corporate Services Sdn. Bhd., ensuring that Directors are supported with accurate, complete, and timely information. All Directors have unrestricted access to the services of the Company Secretaries to enable them to discharge their duties and responsibilities effectively.

The Company Secretaries are responsible for providing clear and professional guidance to the Board on governance matters, as well as on compliance with regulatory requirements and developments.

Corporate Governance Overview Statement (cont'd)

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS (cont'd)

I. Board Responsibilities (cont'd)

Board Charter

The Board is guided by its Board Charter, which clearly outlines the Board's strategic objectives, roles and responsibilities in discharging its fiduciary and leadership functions. The Board Charter also serves as a key reference for prospective Board members and Committee members, providing insights into the expectations and governance framework of the Board. It is reviewed periodically and updated to reflect the evolving needs of the Company, ensuring its continued effectiveness and alignment with the Board's objectives and the Company's vision. The Board Charter is available on the Company's website at www.a1akkoh.com.

Key Governance Policies

To promote an ethical culture, the Board has established several key governance policies, amongst others:

- Anti-Bribery and Corruption Policy
- Code of Business Conduct and Ethics Policy
- Ethics and Compliance Whistleblowing Policy
- Conflict of Interest Policy
- Remuneration Policy
- Board Diversity Policy
- Fit and Proper Policy
- Sustainability Policy
- ESG Policy
- Risk Management Policy
- External Auditor Policy
- Corporate Disclosure Policy
- Dividend Policy
- Related Party Transaction Policy
- Succession Planning Policy
- Business Continuity Policy

These policies provide clear channels for reporting misconduct and are reviewed periodically to ensure they remain relevant and effective. All policies are accessible on the Company's website at www.a1akkoh.com.

On sustainability, the Board and Management recognise their responsibility in integrating sustainability considerations into the Group's strategy, operations and risk management framework. While significant progress has been made in aligning performance evaluations with defined sustainability targets, the Board and Board Committees' evaluation framework consists of related sustainability assessment criteria to ensure the Board is performing its role well in addressing material sustainability matters.

II. Board Composition

The Company is committed to maintaining a Board comprised of talented and dedicated Directors with a diverse mix of expertise, experience, skills and backgrounds. Such diversity enhances strategic oversight and decision-making, reflecting the dynamic nature of the business environment in which the Company operates. Independent Directors constitute more than half of the Board, ensuring objectivity and effective checks and balances.

For FYE2026, the Board consisted of 7 Directors, comprising 3 Executive Directors and 4 Independent Non-Executive Directors, including the Board Chair. The profiles of all Directors are presented in the Directors' Profile section of this Annual Report.

Corporate Governance Overview Statement (cont'd)

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS (cont'd)

II. Board Composition (cont'd)

The Board, through its NRC, reviews the size, composition and competencies of the Board and its Committees to ensure an appropriate balance of skills, experience and diversity. Following such assessments, the Board and the NRC are satisfied that the current Board comprises a well-balanced mix of skills, knowledge and experience relevant to the Company's business, enabling it to discharge its responsibilities effectively and efficiently.

Independent Directors

The Board recognises the importance of independence and objectivity in the decision-making process. The Board comprises 4 Independent Directors, none of whom has served more than 9 years. The Independent Directors do not participate in the daily operations and management of the Group and there are no relationships or circumstances which are likely to affect, or could appear to affect, the Independent Directors' judgment. They are pivotal in bringing impartiality and scrutiny to the Board's deliberation and decision-making process, providing effective check and balance in the functioning of the Board to safeguard the interests of all stakeholders.

Board Diversity

The Board acknowledges the importance of boardroom diversity and has established a Board Diversity Policy to support this commitment. For FYE2026, the Board comprised 7 Directors, including 3 female Directors, representing 42.9% female participation. This exceeds both the recommended minimum under the ACE Market Listing Requirements ("ACE LR") of Bursa Malaysia Securities Berhad ("Bursa Malaysia") of at least 1 female Director and the 30% threshold prescribed by MCCG.

Nomination and Remuneration Committee

The NRC oversees matters relating to the nomination of new Directors and is responsible for reviewing and recommending the remuneration framework for Directors, as well as the remuneration packages of Executive and Non-Executive Directors and Senior Management, to the Board. The NRC also assesses the required mix of skills and experience, evaluates the performance of Independent Directors, reviews succession plans and boardroom diversity, and assesses the effectiveness of the Board, its Committees, and the contributions of individual Directors. The NRC's Terms of Reference and the Fit and Proper Policy for assessing Directors are available on the Company's website at www.a1akkoh.com.

The current composition of the NRC comprises entirely Independent Non-Executive Directors, as follows:

Goh Joo Seong (Chairperson)
Tan Ban Tatt
Tan Mui Ping

Re-election of Directors

In accordance with the Company's Constitution, all Directors appointed by the Board are required to submit themselves for re-election by shareholders at the next Annual General Meeting ("AGM") following their appointment. Pursuant to the Constitution, 1/3 of the Directors retire by rotation each year and at an interval of at least once in every 3 years. The Directors standing for re-election at the forthcoming AGM are disclosed in the Notice of AGM.

Annual Evaluation of the Board, Board Committees and Individual Directors

The Board recognises that conducting an annual evaluation provides an invaluable opportunity to assess its effectiveness, review its composition, and identify areas for improvement to optimise overall Board performance.

For FYE2026, a Board evaluation exercise was carried out to assess the performance and effectiveness of the Board, Board Committees and the contribution of each Director based on a set of pre-determined criteria. The NRC reviewed the overall results of the evaluations conducted and subsequently shared with the Board and highlighted those areas that required further and continuous improvement.

Corporate Governance Overview Statement (cont'd)

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS (cont'd)

II. Board Composition (cont'd)

Continuous Development Programme for Directors

The Board recognises the importance of continuous learning and development in enhancing Directors' effectiveness in discharging their duties.

The Directors are committed to ensuring that they continue to attend relevant training programmes and seminars to strengthen their skills and knowledge, support them in effectively discharging their duties and responsibilities, and keep abreast of developments in the regulatory and business environment.

All Directors have completed the Mandatory Accreditation Programme ("MAP") Part I on corporate governance, which covers directors' roles, duties and liabilities as prescribed under the ACE LR and also attended the MAP Part II on sustainability.

The training programmes attended by the Directors during the year are summarised below:

Director	Training Programme	Date of Training
Wong Mau Lin	ICDM BNRC Dialogue & ADIP® Graduation Ceremony: Future-Ready Boards: Implementing Strategies with Skills Matrix	8 July 2025
	1-on-1 Board Profiling for Aspiring Directors Immersion Programme (ADIP)® Participants	18 July 2025
	Rethinking Risk: Aligning Uncertainty with Opportunity	28 July 2025
	Live Board Simulation 2025 – Strengthening Boardroom Decision-Making in Times of Crisis	18 September 2025
	ICDM BAC Dialogue & Networking Session | Raising the Bar: Strengthening Board Audit Committee Oversight	23 October 2025
	AI at the Helm: How Directors Can Govern the Future	30 October 2025
	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	16 & 17 March 2026
Koh Ah Kuan	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	16 & 17 March 2026
Koh Lian Jie	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	13 & 14 April 2026
Koh Chung Jie	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	16 & 17 March 2026
	Influential Leadership	25 April 2026
	Recruitment Master Class	22 June 2026
Tan Ban Tatt	MIA Webinar Series: Preparing to Transit from Existing MPERS to the New IFRS for SMEs 3rd Edition	19 August 2025
	MIA Webinar Series: Understanding the Requirements and Application of ISA 540 (Revised) Auditing Accounting Estimates and Related Disclosures	25 August 2025
	Sustainability Reporting Excellence for Malaysia Public-listed Corporations: Applying the IFRS S1 & S2 and Navigating Local Regulatory Landscape	2 September 2025
	Share Buy-Back: A Regulatory Perspective	24 September 2025
Goh Joo Seong	Certified AI Practitioner Course – Riding the Next Business Disruption	9 February 2026
	Certified AI Practitioner Course – Gen AI Prompt Engineering	10 February 2026
	Certified AI Practitioner Course – AI Cybersecurity & Governance	11 February 2026
	Certified AI Practitioner Course – Transforming Business Operation	12 February 2026
	Trade Agent Renewal Course	9 June 2026
Tan Mui Ping	ICDM BAC Dialogue & Networking Session | Raising the Bar: Strengthening Board Audit Committee Oversight	23 October 2025
	ICDM Post-Budget 2026 Dialogue: Key Highlights & Conversation with Datuk Johan Mahmood Merican	6 November 2025
	Tratax Tax Conference	22 January 2026
	From Curiosity to Control: Board Intelligence in the Age of AI	27 February 2026
	ICDM Dialogue & Networking Session: From Governance to Value Creation: Board Leadership in the CMP4 Era	8 June 2026

Corporate Governance Overview Statement (cont'd)

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS (cont'd)

III. Remuneration

Remuneration Policy and Procedures for Directors and Senior Management

The Board has established a formal Remuneration Policy for Directors and Senior Management, reflecting its commitment to a fair and competitive remuneration framework. The Board believes that such a framework is essential to attract, motivate and retain talent capable of driving the Group's strategy and achieving its long-term objectives. The NRC reviews and recommends remuneration packages that are benchmarked against industry practices and aligned with the Group's performance. The Remuneration Policy is accessible on the Company's website at www.a1akkoh.com.

The details of Directors' remuneration for FYE2026 are set out below:

Group	Fees RM'000	Salary RM'000	Bonus RM'000	Benefits RM'000	Allowance RM'000	Benefit-in-kinds RM'000	Other Emoluments RM'000	Total RM'000
Executive Director								
Koh Ah Kuan	0	1,152	0	0	0	0	48	1,200
Koh Lian Jie	0	324	0	0	0	0	42	366
Koh Chung Jie	0	239	0	0	0	9	30	278
Non-Executive Director								
Wong Mau Lin	60	0	0	0	5	0	0	65
Tan Ban Tatt	60	0	0	0	5	0	0	65
Goh Joo Seong	60	0	0	0	5	0	0	65
Tan Mui Ping	60	0	0	0	5	0	0	65

However, the Company has not adopted Practice 8.2 of the MCCG, which recommends the disclosure of the top 5 Senior Management's remuneration on a named basis. The Board is of the view that such disclosure could potentially affect the Group's ability to retain talent in a competitive market and may compromise confidentiality. Accordingly, aggregate remuneration of Senior Management is disclosed in the audited financial statements.

PRINCIPLE B – EFFECTIVE AUDIT AND RISK MANAGEMENT

I. Audit and Risk Management Committee

The ARMC consists entirely of Independent Non-Executive Directors, with diverse backgrounds and extensive experience in audit, finance, legal and taxation.

The current composition of the ARMC comprises entirely Independent Non-Executive Directors, as follows:

Tan Mui Ping (Chairperson)
Tan Ban Tatt
Goh Joo Seong

The key roles of the ARMC are as follows:

- Reviewing and recommending the quarterly and annual financial statements for Board approval, with particular focus on major accounting policies, significant events or adjustments, going concern assumptions, and compliance with accounting standards and regulatory requirements.
- Reviewing and monitoring related party transactions and potential conflict of interest to ensure that they are conducted on arm's length basis and on terms that are fair and reasonable to the Group.

Corporate Governance Overview Statement (cont'd)

PRINCIPLE B – EFFECTIVE AUDIT AND RISK MANAGEMENT

I. Audit and Risk Management Committee (cont'd)

- Overseeing and advising on the Group's risk management framework, including the identification, assessment, monitoring, and mitigation of operational, financial, compliance and strategic risks.
- Implementing and maintaining a sound risk management framework which identifies, assesses, manages and monitors the Group's business risks.
- Reviewing major findings from internal investigations and evaluating the adequacy of Management's responses to address identified issues.
- Assessing the engagement, independence, performance and remuneration of external auditors for statutory audits and other services.

The term of office and performance of the ARMC and each of its members are reviewed annually by the Board through the NRC, to ensure the ARMC and its members have carried out their duties in accordance with their terms of reference. The Terms of Reference of the ARMC are available on the Company's website at www.a1akkoh.com.

Assessment of Suitability, Objectivity and Independence of External Auditors

For FYE2026, the ARMC carried out an evaluation of the performance and independence of the Company's external auditors, Messrs Grant Thornton Malaysia PLT. The ARMC was satisfied that they continued to demonstrate objectivity, independent and professionalism in the discharge of their audit responsibilities.

Based on the outcome of the annual assessment, the Board, on the recommendation of the ARMC, approved the proposal to seek shareholders' approval at the forthcoming AGM for the re-appointment of Messrs Grant Thornton Malaysia PLT as the Company's external auditors for the financial year ending 30 June 2027.

II. Risk Management Framework

Risk Management and Internal Controls

The Board recognises that an effective risk management and internal control framework is essential to achieving strategic objectives, protecting shareholders' value and safeguarding the Group's assets. In discharging its oversight role, the ARMC has mandated the Risk Management Unit to continuously identify, evaluate, and manage the principal risks faced by the Group.

For the year under review, the Board has undertaken a review of the adequacy and effectiveness of the Group's risk management and internal control system. Based on this review, the Board is satisfied that the framework in place is effective and operating satisfactorily. There were no material losses incurred during the financial year as a result of internal control weaknesses or non-compliance with applicable requirements.

Internal Audit Function

The internal audit function was outsourced to an independent professional firm, Baker Tilly Monteiro Heng Governance Sdn. Bhd. that was engaged by the Company, to provide impartial assurance on the adequacy of the Group's risk management and internal control systems. Internal audit reviews are conducted in accordance with an approved annual audit plan, and findings together with recommendations are presented quarterly to the ARMC.

Throughout FYE2026, the Board received regular updates on the internal control system covering financial, operational, compliance and risk management matters from Management. The Board has also received assurance from Management that adequate processes and controls are in place to mitigate material risks affecting the Group's operations.

Further details of the Group's risk management and internal control framework are provided 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 RELATIONSHIPS WITH STAKEHOLDERS

I. Communication with Stakeholders

Effective Dissemination of Information

The Board is committed to fostering a culture of continuous, timely and equitable communication with shareholders, stakeholders, the media and regulators through appropriate and legitimate channels. In line with the principles of good corporate governance, the Board ensures that material information is disseminated accurately, promptly and transparently, thereby enabling stakeholders to make informed decisions.

To uphold high standards of disclosure and transparency, the Company provides timely, relevant and material information through the following platforms:

- Bursa Malaysia – All material announcements are released via Bursa LINK and accessible to the public on Bursa Malaysia's website.
- Corporate Website – The Company's website, www.a1akkoh.com features an Investor Relations section with financial reports, corporate governance documents and other disclosures.

II. Conduct of General Meeting

Shareholders' Participation at AGM and Interaction with Shareholders

The AGM is the principal forum for dialogue and interaction with the Company's shareholders, providing them with the opportunity to express their views, seek clarification and engage with the Board and Management on the Company's progress, performance and key developments.

As an important platform for shareholder engagement, the AGM enables transparent communication and fosters accountability. In line with this commitment, following the Company's listing in 2025, the upcoming AGM will be convened physically to facilitate direct and meaningful interaction between shareholders, the Board and Management.

STATEMENT ON COMPLIANCE WITH BEST PRACTICES OF MCCG

This Corporate Governance Overview Statement has been prepared in compliance with Rule 15.25 of the ACE LR and should be read together with the CG Report 2026, made available on the Company's website, at www.a1akkoh.com.

The Board is of the view that this Statement provides shareholders with a clear and comprehensive understanding of the Company's application of MCCG principles and best practices. The Board remains committed to maintaining the highest standards of governance, professionalism and integrity in driving sustainable long-term performance.

This Statement was reviewed and approved by the Board of Directors at its meeting held on 20 October 2026.

Audit and Risk Management Committee Report

INTRODUCTION

Pursuant to Rule 15.15 of the ACE Market Listing Requirements ("ACE LR") of Bursa Malaysia Securities Berhad ("Bursa Malaysia"), the Board of Directors ("the Board") of A1 A.K. Koh Group Berhad ("A1 AKK" or "the Company", and together with its subsidiaries, "A1 AKK Group" or "the Group") is pleased to present the Audit and Risk Management Committee ("ARMC" or "the Committee") Report which outlines the Committee's activities for the financial year ended 30 June 2026 ("FYE2026").

OBJECTIVES

The ARMC was established to support the Board in discharging its statutory duties and responsibilities, among others, by providing independent and additional assurance to the Board by giving an objective oversight. In doing so, the ARMC enhances the Board's assurance on the integrity and effectiveness of the Company's financial reporting, operational and administrative processes, risk management practices and overseeing the Group's principal risks, as well as the establishment and maintenance of a sound system of internal controls in accordance with the applicable governance framework and its Terms of Reference, which is available on the Company's website at www.a1akkoh.com.

COMPOSITION

The ARMC comprises 3 members, all of whom are Independent Non-Executive Directors. This composition is in line with Rule 15.09 of the ACE LR and Practice 9.4 of the Malaysian Code on Corporate Governance, thereby ensuring objectivity and independence in the discharge of the Committee's functions.

The members of the ARMC are as follows:

Name	Directorship
Tan Mui Ping *Chairman*	Independent Non-Executive Director
Tan Ban Tatt	Independent Non-Executive Director
Goh Joo Seong	Independent Non-Executive Director

During FYE2026, the ARMC held 6 meetings during the financial year. The details of attendance of each Committee Member are as follows:

Name	Designation	Number of meeting(s) attended
Tan Mui Ping	Chairman	6/6
Tan Ban Tatt	Member	6/6
Goh Joo Seong	Member	6/6

The Company Secretary will attend the meetings to be convened. The Executive Directors and Chief Financial Officer were present by invitation at all the meetings. The Internal and External Auditors were present by invitation at certain meetings. In addition, the ARMC had a private session with the External Auditors to discuss any matters which the External Auditors may wish to discuss.

SUMMARY OF ACTIVITIES

Following the Company's listing in July 2025, the ARMC had carried out the following activities:

Financial Reporting

- Reviewed and recommended the unaudited quarterly financial results of the Group before recommending to the Board for approval.
- Reviewed the audited financial statements of the Group and the Company for the financial year ended 30 June 2026 prior to recommending it to the Board for approval and subsequent announcement to Bursa Malaysia.
- Reviewed the Corporate Governance Overview Statement, Audit and Risk Management Committee Report and Statement on Risk Management and Internal Control prior to submission to the Board for approval and inclusion in the Annual Report for FYE2026.
- Ensured and compliance with the Malaysian Financial Reporting Standards and the Companies Act 2016.
- Discussed significant accounting policies, judgments, and estimates with Management and External Auditors, Grant Thornton Malaysia PLT ("External Auditors").

External Audit

- Met with the External Auditors to review and resolve matters relating to the audit and financial statements.
- Evaluated the performance, independence and suitability of the External Auditors.
- Reviewed the External Audit Plan for FYE2026, including audit scope, approach, key focus areas, audit findings and Management's responses to address identified issues.
- Recommended the re-appointment of Grant Thornton Malaysia PLT as the Company's external auditors for the ensuing year.

Audit and Risk Management Committee Report (cont'd)

Internal Audit

In overseeing the Group's internal audit function, the ARMC carried out the following activities:

- Reviewed the appointment of Internal Auditors and assessed the internal audit function.
- Assessed the adequacy and effectiveness of the Company's internal control systems and risk management framework.
- Monitored Management's implementation of corrective actions to address internal audit findings, if any.

Risk Management

- Reviewed the Group's risk management framework and processes, with support from the Risk Management Executive which acts as the coordinator in driving risk governance across the Group.
- Considered key risk areas, including operational, financial, and strategic risks.
- Assessed the effectiveness of Management's risk mitigation measures to safeguard business sustainability.

Related Party Transactions ("RPTs") and Conflict of Interest ("COI")

- ARMC reviewed and approved all RPTs and COI situations that arise within the Group. The Management reported to the ARMC on a quarterly basis all RPTs, and the ARMC will ensure that these transactions are conducted at arm's length on normal commercial terms, not more favourable to the related party than those generally available to the public, and are not detrimental to the minority shareholders.
- For FYE2026, there was one RPT involving the Managing Director and was reviewed by ARMC that the transaction was conducted at arm's length on normal commercial terms. There was no COI situations, nor potential COI involving the Directors or senior management within the Group during the year under review.

INTERNAL AUDIT FUNCTION

The Company recognises that an effective internal audit function is essential to support the Group in achieving its objectives by providing independent and objective assurance on the adequacy and effectiveness of the Group's internal control system, risk management framework and governance processes.

1. The Group's internal audit function is outsourced to Baker Tilly Monteiro Heng Governance Sdn. Bhd. ("Baker Tilly"). Baker Tilly assists the ARMC in fulfilling its oversight responsibilities by performing independent reviews of the Group's operations, internal control system, risk management framework and governance practices. The Internal Auditors report functionally to the ARMC and adopt a risk-based audit approach in carrying out the internal audit activities. The annual internal audit plan is reviewed and approved by the ARMC to ensure that key risk areas are appropriately covered.

   During FYE2026, the Internal Auditors conducted the following internal audit reviews in accordance with the approved audit plan:

   - Procurement and Vendor Management for Natural Foods and Spices Manufacturing Sdn. Bhd.
   - Risk Management and Reporting Process

   The internal audit reports, together with Management's responses and proposed remedial actions, were presented to the ARMC for deliberation and review. The ARMC also monitored the status of implementation of audit recommendations to ensure that appropriate corrective actions were taken in a timely manner. For FYE2026, an amount of RM25,068.60 was incurred by the Group for the internal audit activities carried out by the Outsourced Internal Auditor.

   The ARMC has assessed the performance, competency, independence and adequacy of resources of the Internal Auditors and is satisfied that Baker Tilly has the necessary expertise, experience and resources to discharge its duties and responsibilities effectively.

   The ARMC Report was approved by the Board on **20 October 2026.**

Statement on Risk Management and Internal Control

INTRODUCTION

The Board of Directors ("the Board") of A1 A.K. Koh Group Berhad ("A1 AKK" or "the Company", and together with its subsidiaries, "A1 AKK Group" or "the Group") is committed in maintaining a robust system of risk management and internal controls framework during the year under review as required by Rule 15.26(b) of the ACE Market Listing Requirements ("ACE LR") of Bursa Malaysia Securities Berhad. In this respect, we are pleased to provide the following Statement which outlines the nature and scope of the Group's risk management and internal control of the Group for the financial year ended 30 June 2026.

BOARD RESPONSIBILITY

The Board acknowledges their overall responsibility for the Group's system of internal control and for reviewing its adequacy and integrity. Accordingly, the Board has established proper governance structure and embedded the system of risk management and internal control into management processes to complement all day-to-day business activities of the Group. However, due to the inherent limitations in any system of internal control, the Group's internal control system is designed to manage, rather than eliminate, the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against any risk of material misstatement or losses.

The Board recognises that there is an ongoing process for identifying, evaluating and managing the significant risks faced by the Group in its achievement of objectives and strategies for the financial year under review and up to the approval date of the statement.

KEY FEATURES OF RISK MANAGEMENT AND INTERNAL CONTROL

The Group's internal audit function adopts a risk-based approach to provide assurance to the Board that the internal audit reviews conducted address the Group's key risks areas and core business activities based on their risk profile assessment. The Management acknowledges their responsibility towards the achievement of business goals and is responsible for implementing appropriate risk management frameworks, compliance to relevant policies and procedures and keeping the Board aware of new or emerging risk when arise. The Management is expected to provide assurance to the Board that the Group's risk management and internal control system are operating adequately and effectively based on the risk management framework adopted by the Group through the ARMC. However, the Group's system of internal control does not apply to associated company where the Group does not have direct control over their business operations.

1. Risk Management

In line with good practice to closely monitor the Group's risk exposure, risk management is firmly embedded in the Group's management system as its deemed critical for the Group's sustainability and for the enhancement of shareholder value. Hence, the Board explicitly assumes the responsibility of identifying principal risks and ensures the implementation of a robust system to manage risk exposures within an acceptable level of tolerance. One of the key features is the risk governance structure which constitutes three lines of defence with clear accountabilities for risk management.

The following depicts the Board's and key parties within the Group responsibilities in relation to risk management and internal control:

First Line of Defence	Senior Management comprises Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, and General Sales Manager, Head of the Subsidiary	Senior Management is accountable for all risks assumed under their respective areas of responsibility in line with the risk management policy. They are also responsible for identifying, evaluating, managing and reporting the significant risks applicable to their respective areas of business and in formulating suitable internal controls and action plans to mitigate and control these risks. The key features of the Group's risk appetite cover strategic, operational, financial and regulatory parameters. The level of risk tolerance is guided by a risk likelihood and impact matrix which enables the risk to be rated and prioritized accordingly.

Statement on Risk Management and Internal Control (cont'd)

KEY FEATURES OF RISK MANAGEMENT AND INTERNAL CONTROL (cont'd)

1. Risk Management (cont'd)

Second Line of Defence	Risk Manager, currently the Group Chief Financial Officer being appointed as the Risk Manager	To challenge the risk related matters, co-ordinate the risk management activities within the Group, supervise the implementation of the risk management policy and to act as the key liaison for risk management issues within the Group by maintaining the Group Risk Management Policy and Risk Register with assistance of respective risk owners.
Third Line of Defence	Internal Auditors reviews the control effectiveness and provides independent assurance to the Board and Management	The internal audit function conducts risk mapping to classify the risk impact and its potential risk ranking on its occurrence to provide appropriate risk assessment for internal audit planning.
Governing Body	Audit and Risk Management Committee: • **TAN MUI PING** *(Chairman)* *Independent Non-Executive Director* • **GOH JOO SEONG** *(Member)* *Independent Non-Executive Director* • **TAN BAN TATT** (Member) *Independent Non-Executive Director*	To review the significant risks faced by the Group on quarterly basis, as consolidated and reported by the Risk Manager. The ARMC reviews the planned actions to ascertain if those risks are mitigating and are managing appropriately. The ARMC's comments are incorporated into the minutes and the direction of mitigation measures will be fine-tuned as it deems fit to ensure action plans are on track in addressing the significant risk factors.

The Group recognises the increasing importance of Environmental, Social and Governance ("ESG") risks as part of its overall risk management framework. Further details on the Group's approach to identifying, assessing and managing ESG-related risks are disclosed in the Sustainability Statement of this Annual Report.

2. Organisational Structure

The business activities of the Group are overseen by the Board which provides directions to the Group Managing Director who is supported by the Management. The Board is supported by two established Board Committees, namely Audit and Risk Management, Nomination and Remuneration, all of which facilitate the Board in the discharge of its duties. Each Board Committee has clearly defined terms of reference and responsibilities. The daily running of business operations are entrusted to the Group Managing Director and supported by the Senior Management team. The organisational structure has well-defined lines of responsibility, delegation of authority, segregation of duties and information flow to support the Group in achieving its business objectives.

3. Role of Auditors

Internal Audit

The internal audit function is independent of the activities or operations of the Group. Its principal role is to provide reasonable assurance that the Group's risk management and internal control system is sound and operating effectively. The Internal Auditors plays a significant role in verifying and validating whether the management has complied with established policies and procedures and determining the level of internal controls robustness.

External Audit

The External Auditor's annual audit planning and audit review memorandum in relation to the audit services on the Group's financial statements were reviewed and approved by the ARMC. The External Auditors, through the ARMC, provides the Board with limited assurance as to the control environment in which the Group operates. This is demonstrated by the External Auditor's reports, particularly issues raised in the management letter together with management response to their findings.

Statement on Risk Management and Internal Control (cont'd)

KEY FEATURES OF RISK MANAGEMENT AND INTERNAL CONTROL (cont'd)

4. Strategic Business Plan, Budget and Performance Review

Annual Business Plan and Budget are prepared on a yearly basis and are deliberated and approved by the Board. The Group's Strategic Business Plan maps out the strategic objectives and business direction of the Group. The Group's businesses and financial performance are monitored and measured against the business plan and approved budget.

On a quarterly basis, the Group Chief Financial Officer presents to the Board on the actual financial performance for each subsidiary against the budget and the variances of financial performance are explained to the Board. The financial results are reviewed by ARMC and the Board to enable them to monitor and evaluate the Group's business and financial performance.

5. Limits of Authority and Operating Procedures

Limits of Authority have been established for the Group. These Limits of Authority specify clear department and delegation of responsibilities from the Board to members of management and the authorisation levels for the various aspects of operations and business decision process. The Limits of Authority are reviewed as and when necessary and updated to ensure relevance to the Group's operations. All revisions to the Limits of Authority are approved by the Board.

Documented policies and procedures have been set out in a series of standard operating procedure manuals which are periodically reviewed and updated to reflect changes in business structures and ensure clear accountabilities.

6. Information and Communication Processes

Regular and comprehensive information is provided by the Management to the Board and the ARMC, covering financial performance, achievement of key performance indicators, and cash flow position.

Various management information systems are operational to provide management with timely and accurate information on the Group's performance and to assist management make effective decisions.

7. Whistleblowing Policy

The Company has an established whistleblowing policy which is made available in the Company's website. This provides an avenue for the Board, officers and employees as well as members of the public a safe channel of reporting of incidents which are against the regulations and policies of the Company.

8. Monthly Management Meetings

The management meetings convened and conducted in each of the subsidiary level comprising of Executive Directors, Chief Executive Officer, Chief Financial Officer, Chief Operating Officer and Head of the Subsidiary are held on monthly basis to discuss how the key risk areas such as finance, operations, regulatory compliance, risk register and sustainability were evaluated and the controls in place to mitigate or manage those risk.

ADEQUACY AND EFFECTIVENESS OF THE RISK MANAGEMENT AND INTERNAL CONTROL SYSTEM

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

Statement on Risk Management and Internal Control (cont'd)

REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

In accordance with Rule 15.23 of the ACE LR, the External Auditors have reviewed this Statement on Risk Management and Internal Control pursuant to the scope set out in the Audit and Assurance Practice Guide 3 (AAPG 3) - Guidance for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control included in the Annual Report, issued by Malaysian Institute of Accountants ("MIA").

Based on their procedures performed, the external auditors have reported to the Board that nothing has come to their attention which causes them to believe that this Statement, in all material respects, has not been prepared in accordance with the disclosures required under Section 7 of the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Companies as set out, nor is it factually inaccurate.

AAPG 3 does not require the External Auditors to consider whether this Statement covers all risks and controls, or to form an opinion on the adequacy and effectiveness of the Group's risk management and internal control system including the assessment and opinion by the Board and Management thereon. The Auditors are also not required to consider whether the processes described to deal with material internal control aspects of any significant problems disclosed in the Annual Report will, in fact, remedy the problems.

This Statement on Risk Management and Internal Control is made by the Board of Directors in accordance to its resolution dated 20 October 2026.

Directors' Responsibility Statement

The Directors are responsible for ensuring that the financial statements of the Group and of the Company are prepared for each financial year in accordance with the provisions of the Companies Act 2016 ("the Act"), the applicable Malaysian Financial Reporting Standards ("MFRSs"), International Financial Reporting Standards ("IFRSs"), and other relevant requirements in Malaysia, so as to give a true and fair view of the financial position of the Group and of the Company, as well as of the results of their operations and cash flows.

In preparing the financial statements, the Directors have:

- adopted appropriate and relevant accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent; and
- prepared the financial statements on a going concern basis.

The Directors are also responsible for ensuring that proper accounting records are maintained with reasonable accuracy to enable compliance with the Act. In addition, they have taken reasonable steps to safeguard the assets of the Group and of the Company, and to prevent and detect fraud and other irregularities.

Additional Compliance Information

1. UTILISATION OF PROCEEDS RAISED FROM THE LISTING EXERCISE

In conjunction with the listing exercise, the Company undertook a public issue of 109,200,000 new ordinary shares at an issue price of RM0.25 per share, raising gross proceeds of RM27.3 million. The status of the utilisation of the gross proceeds as at 30 June 2026 is as follows:

Details of utilisation	Proposed Amount (RM)	Actual Utilisation (RM)	Balance Unutilised (RM)	Estimated Timeframe from use of proceeds from the Listing
Construction of a new factory	5,000,000	–	5,000,000	Within 36 months
Upgrading of existing manufacturing facility at PLO 81	1,800,000	–	1,800,000	Within 24 months
Marketing expenses and promotional activities	8,000,000	2,664,004	5,335,996	Within 36 months
Repayment of bank borrowings	4,000,000	4,000,000	–	Within 3 months
General working capital	4,000,000	4,000,000	–	Within 12 months
Estimated listing expenses	4,500,000	4,500,000	–	Within a month
Total	**27,300,000**	**15,164,004**	**12,135,996**	

2. AUDIT AND NON-AUDIT FEES

The amount of audit and non-audit fees paid/payable to external auditors by the Company and its subsidiaries ("the Group") for the financial year ended 30 June 2026 are as follows:

	Group (RM'000)	Company (RM'000)
Grant Thornton Malaysia PLT and its member firm:		
Statutory audit	208	46
Non-statutory audit[1]	188	188
CASA Assurance PAC:		
Statutory audit	16	–
TOTAL	**412**	**234**

Note:

1. Non-statutory audit fees mainly for services performed in connection with the review of Annual Report and Statement on Risk Management and Internal Control and IPO related services.

3. MATERIAL CONTRACTS INVOLVING DIRECTORS' AND MAJOR SHAREHOLDERS' INTERESTS

There were no material contracts (not being contracts entered into in the ordinary course of business) entered into by the Company and/or its subsidiaries which involve Directors' and major shareholders' interests during the financial year under review.

4. CONTRACTS RELATING TO LOANS

There were no contracts relating to loans entered into by the Company and/or its subsidiaries involving the interest of the Directors or major shareholders during the financial year under review.

5. RECURRENT RELATED PARTY TRANSACTIONS ("RRPT")

Save for the RRPT as disclosed in Note 29, page 141 to 142 to the financial statements, there were no other transactions entered into with the related parties during the financial year under review.

Additional Compliance Information (cont'd)

6. EMPLOYEES' SHARE SCHEME

The Company did not establish any employee share scheme and does not have any subsisting employee share scheme during the financial year under review.

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Rule 9.25A of the ACE LR, 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

Total Income	Remarks	Group	
		2026 (RM)	2025 (RM)
Revenue		**83,440,841**	85,103,907
Other income		**1,999,715**	1,614,027
Finance income		**534,565**	72,301
Total		**85,975,121**	**86,790,235**
Total Assets		**90,997,437**	**71,672,756**

(B) Business Activities

Shariah Non-Compliant Activities	Remarks	Group	
		2026 (RM)	2025 (RM)
Gain from investment in conventional instruments	Other Investments - RHB Assets	**43,556**	–
Interest income		**263,127**	62,624
Rental income received from tenant involved in Shariah non-compliant activities		**1,816,908**	1,360,308
Other Shariah non-compliant activities (please specify under the remarks column)	Other Income - Labour Charges, Disposal of Waste Packaging Materials, Sale of Pallets, HRDF Claim	**122,184**	245,304
Non-halal F&B including F&B without halal certification from JAKIM or any certification bodies recognized by JAKIM		**1,386,358**	4,179,688
Insurance income		**–**	374
Total		**3,632,133**	5,949,298

Additional Compliance Information (cont'd)

(C) Component of Financial Position

(i) Cash Component

Islamic Account/Instruments	Remarks	Group 2026 (RM)	Group 2025 (RM)
Cash at bank (exclude cash in hand)		**2,922,514**	898,931
Total		**2,922,514**	**898,931**
Conventional Account/Instruments			
Cash at bank (exclude cash in hand)		**9,102,561**	5,429,713
Money market instruments		**16,743,556**	–
Total		**25,846,117**	**5,429,713**

(ii) Debt Component

Islamic Financing	Remarks	Group 2026 (RM)	Group 2025 (RM)
Current			
Bank borrowings		**933,927**	762,811
Non-Current			
Bank borrowings		**6,389,187**	4,672,624
Total		**7,323,114**	**5,435,435**

Conventional Borrowing	Remarks	Group 2026 (RM)	Group 2025 (RM)
Current			
Term loans		**2,720,163**	5,633,977
Invoice financing		**3,300,000**	4,140,000
Bank overdrafts		**828,177**	1,722,755
Hire purchase payables		**139,707**	126,229
Non-Current			
Term loans		**1,247,061**	9,607,212
Hire purchase payables		**366,321**	381,689
Total		**8,601,429**	**21,611,862**

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Corporate Information

DIRECTORS
- Wong Mau Lin *(Independent Non-Executive Chairman)*
- Koh Ah Kuan *(Non-Independent Managing Director)*
- Koh Lian Jie *(Non-Independent Executive Director)*
- Koh Chung Jie *(Non-Independent Executive Director)*
- Tan Ban Tatt *(Independent Non-Executive Director)*
- Goh Joo Seong *(Independent Non-Executive Director)*
- Tan Mui Ping *(Independent Non-Executive Director)*

AUDIT AND RISK MANAGEMENT COMMITTEE
- Tan Mui Ping *(Chairperson)*
- Tan Ban Tatt
- Goh Joo Seong

SECRETARIES
- Wong Chee Yin (MAICSA 7023530)
- Chiang Sue Mai (MAICSA 7031742)

REGISTERED OFFICE
L2-02, 1 Medini Hub
Persiaran Medini Utara 3
Medini Iskandar
79000 Nusajaya
Johor

PRINCIPAL PLACE OF BUSINESS
PLO 81, Jalan Cyber 5
Kawasan Perindustrian Senai III
81400 Senai
Johor

AUDITORS
Grant Thornton Malaysia PLT
(Member Firm of Grant Thornton International Ltd.)
Chartered Accountants
Level 11, Sheraton Imperial Court
Jalan Sultan Ismail
50250 Kuala Lumpur

REGISTRAR
Vistra Investor & Issuing House Services Sdn. Bhd.
Unit 32-01, Level 32, Tower A
Vertical Business Suite, Avenue 3
Bangsar South
No. 8, Jalan Kerinchi
59200 Kuala Lumpur

STOCK EXCHANGE LISTING
ACE Market of Bursa Malaysia Securities Berhad

Directors' Report

The Directors have pleasure in submitting 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 Company is principally engaged in investment holding. The principal activities of the subsidiaries are set out in Note 10 to the financial statements.

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

FINANCIAL RESULTS

	Group RM	Company RM
Profit for the financial year	2,428,799	3,085,631

DIVIDENDS

Dividend paid, declared or proposed by the Company since the end of the previous financial year were as follows:

	RM
In respect of the financial year ended 30 June 2026:-	
First single tier interim dividend of RM0.0018 per ordinary share, paid on 9 January 2026	1,512,000

The Directors do not recommend the payment of any final dividend in respect of the financial year ended 30 June 2026.

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year.

ISSUE OF SHARES AND DEBENTURES

During the financial year, the Company issued 109,200,000 new ordinary shares at an issue price of RM0.25 per ordinary share, in total cash consideration of RM27,300,000 prior to the offsetting of share issuance expenses amounting to RM1,170,000 pursuant to its Initial Public Offering exercise.

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

There was no issuance of debentures during the financial year.

OPTIONS GRANTED OVER UNISSUED SHARES

No options were granted to any person to take up unissued ordinary shares of the Company during the financial year.

Directors' Report (cont'd)

HOLDING COMPANY

The Company is a subsidiary of A1 Koh Malaysia Sdn. Bhd., a private limited liability company, incorporated and domiciled in Malaysia. The Directors regard A1 Koh Malaysia Sdn. Bhd. as the holding company.

DIRECTORS

The name of the Directors of the Company and its subsidiaries in office during the financial year and during the period commencing from the end of the financial year to the date of this report are:-

Koh Ah Kuan*
Koh Lian Jie*
Koh Chung Jie*
Wong Mau Lin
Goh Joo Seong
Tan Mui Ping
Tan Ban Tatt

* *Directors of the Company and certain of its subsidiaries*

The Directors of the subsidiaries since the beginning of the financial year to the date of this report, not including those Directors listed above are:-

Chong Kek Kian
Koh Cheng Teck
Koh Shun Jie
Lim Sok Huey

DIRECTORS' INTERESTS

The Directors holding office at the end of the financial year and their beneficial interests in the ordinary shares of the Company and of its related corporations during the financial year as recorded in the Register of Directors' Shareholdings kept by the Company under Section 59 of the Companies Act 2016 in Malaysia were as follows:

	Number of ordinary shares			
	At 1.7.2025	Bought	Sold	At 30.6.2026
Shares in the Company				
Direct interests				
Koh Ah Kuan	–	4,196,400	–	**4,196,400**
Wong Mau Lin	–	80,000	–	**80,000**
Goh Joo Seong	–	80,000	–	**80,000**
Tan Mui Ping	–	80,000	–	**80,000**
Tan Ban Tatt	–	80,000	–	**80,000**
Deemed interests				
Koh Ah Kuan*#	730,800,000	–	109,163,000	**621,637,000**

Directors' Report (cont'd)

DIRECTORS' INTERESTS (CONT'D)

The Directors holding office at the end of the financial year and their beneficial interests in the ordinary shares of the Company and of its related corporations during the financial year as recorded in the Register of Directors' Shareholdings kept by the Company under Section 59 of the Companies Act 2016 in Malaysia were as follows: (cont'd)

	Number of ordinary shares			
	At 1.7.2025	Bought	Sold	At 30.6.2026
Shares in the holding company, A1 Koh Malaysia Sdn. Bhd.				
Direct interests				
Koh Ah Kuan	6,000	–	–	6,000
Koh Lian Jie	250	–	–	250
Koh Chung Jie	250	–	–	250
Deemed interests				
Koh Ah Kuan#	4,000	–	–	4,000

* Deemed interest by virtue of his shareholdings in A1 Koh Malaysia Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016.

\# Deemed interest in the shares held by his spouse and children.

By virtue of his deemed interest in the shares of the Company and its holding company, Mr. Koh Ah Kuan is deemed to have an interest in the shares of all the subsidiaries to the extent that the Company and/or the holding company have interests.

Other than disclosed above, none of the other directors holding office at the end of the financial year has any shares in the Company or its related corporations during the financial year.

DIRECTORS' BENEFITS

Since the end of the previous financial year, none of the Directors have received or become entitled to receive any benefit (other than those benefits included in the aggregate amount of remuneration received or due and receivable by the Directors as shown in the financial statements) by reason of a contract made by the Company or a related corporation with the Director, or with a firm of which the Director is a member, or with a company in which the Director has a substantial financial interest.

There were no arrangements during and at the end of the financial year, to which the Company is a party, which had the object of enabling the Directors to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

DIRECTORS' REMUNERATION

Directors' remuneration of the Group and of the Company for the financial year ended 30 June 2026 were as follows:

	Incurred by the Company RM	Incurred by the subsidiaries RM	Total RM
Directors' fee	240,000	–	240,000
Salaries, allowances and bonuses	20,000	1,715,308	1,735,308
Contribution to defined contribution plans	–	113,689	113,689
Social security contribution	–	5,963	5,963
	260,000	1,834,960	2,094,960

The estimated monetary value of benefit-in-kind received by the Directors other than cash from the Group amounted to RM9,000.

INDEMNITY AND INSURANCE FOR DIRECTORS AND OFFICERS

The amount of indemnity coverage and insurance premium paid for Directors and officers of the Company during the financial year are amounted to RM7,000,000 and RM10,000 respectively.

OTHER STATUTORY INFORMATION REGARDING THE GROUP AND THE COMPANY

(I) AS AT THE END OF THE FINANCIAL YEAR

(a) Before the financial statements of the Group and of the Company were prepared, the Directors took reasonable steps:

(i) to ascertain that action had been taken in relation to the writing off of bad debts and the making of 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 other than debts, which were unlikely to realise their book values in the ordinary course of business had been written down to their estimated realisable values.

(b) In the opinion of the Directors, the results of the operations of the Group and of the Company during the financial year have not been substantially affected by any item, transaction or event of a material and unusual nature.

(II) FROM THE END OF THE FINANCIAL YEAR TO THE DATE OF THIS REPORT

(c) 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 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 method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate.

(d) In the opinion of the Directors:

(i) there has not arisen any item, transaction or event of a material and unusual nature likely to affect substantially the results of the operations of the Group and of the Company for the financial year in which this report is made; and

(ii) no contingent or other liability has become enforceable, or is likely to become enforceable, within the period of twelve (12) months after the end of the financial year which would or may affect the ability of the Group and of the Company to meet their obligations as and when they fall due.

(III) AS AT THE DATE OF THIS REPORT

(e) There are no charges on the assets of the Group and of the Company which have arisen since the end of the financial year to secure the liabilities of any other person.

(f) There are no contingent liabilities of the Group and of the Company which have arisen since the end of the financial year.

(g) The Directors are not aware of any circumstances not otherwise dealt with in this report or the financial statements which would render any amount stated in the financial statements of the Group and of the Company misleading.

Directors' Report (cont'd)

AUDITORS

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

The total amount of audit and other fees paid or payable to the Auditors and its member firms by the Group and the Company for the financial year ended 30 June 2026 amounted to RM395,829 and RM234,000 respectively. Further details are disclosed in Note 22 to the financial statements.

The Group and the Company have agreed to indemnify the Auditors, Grant Thornton Malaysia PLT to the extent permissible under the provisions of the Companies Act 2016 in Malaysia. However, no payment has been made arising from this indemnity for the financial year.

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

_____)
KOH AH KUAN)
) DIRECTORS
_____)
KOH LIAN JIE)

Johor Bahru
20 October 2026

Statement By Directors

In the opinion of the Directors, the financial statements set out on pages 106 to 148 are 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 their cash flows of the Group and of the Company for the financial year then ended.

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

KOH AH KUAN

KOH LIAN JIE

Johor Bahru
20 October 2026

Statutory Declaration

I, Lim Yen Kang, being the Officer primarily responsible for the financial management of A1 A.K. Koh Group Berhad, do solemnly and sincerely declare that to the best of my knowledge and belief, the financial statements set out on pages 106 to 148 are correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by)
the abovenamed at Kuala Lumpur)
in the Federal Territory this day of)
20 October 2026)

LIM YEN KANG
(MIA NO: 53438)

Before me:

Commissioner for Oaths

Independent Auditors' Report

To the Members of A1 A.K. KOH GROUP BERHAD
(Incorporated in Malaysia) Registration No: 201201039541 (1024019-T)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of A1 A.K. Koh Group Berhad, which comprise the statements of financial position as at 30 June 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policies information, as set out on pages 106 to 148.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with 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"), as applicable to audits of financial statements of public interest entities and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and 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.

Inventories valuation

The risk

Referring to Note 13 to the financial statements. The Group holds significant amounts of inventories which is subject to a risk that the inventories become slow-moving or obsolete and rendering it not saleable or can only be sold for selling prices that are less than their carrying value. There are inherent subjectivity and estimation involved in determining the accuracy of inventories obsolescence provision and in making an assessment of its adequacy due to risk of inventories not stated at the lower of cost or market value.

Our response

We tested the methodology for calculating the provisions, challenged the appropriateness and consistency of judgements and assumptions, and considered the nature and suitability of historic data used in estimating the provisions. In doing so, we obtained understanding on the ageing profile of inventories, the process for identifying specific problem inventories and historical loss rates.

Independent Auditors' Report (cont'd)

To the Members of A1 A.K. KOH GROUP BERHAD
(Incorporated in Malaysia) Registration No: 201201039541 (1024019-T)

Key Audit Matters (cont'd)

Revenue recognition

The risk

Revenue recognition has been identified as a risk primarily relating to the magnitude and high volume of transactions may give rise to material misstatements in the timing and recognition of revenue.

Our response

We tailored our procedures to ensure that revenue was recognised only when performance obligations are satisfied. Amongst other procedures, we have reviewed and tested the controls over the revenue recognition including evaluating the design and operating effectiveness of controls surrounding revenue cycle. We have also verified samples of revenue separately to supporting evidence including the sales invoices and delivery orders and perform cut-off test to ensure the revenue is recognised in the correct period.

The Group's disclosures regarding revenue recognition and revenue are included in Note 20 the financial statements.

There is no key audit matter to be communicated in respect of the audit of the financial statements of the Company.

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 the Company does not cover the other information and we do not express any form of assurance or 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.

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.

Independent Auditors' Report (cont'd)

To the Members of A1 A.K. KOH GROUP BERHAD
(Incorporated in Malaysia) Registration No: 201201039541 (1024019-T)

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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's or the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements of the Group and of the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that achieves fair presentation.

- 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 group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

Independent Auditors' Report (cont'd)

To the Members of A1 A.K. KOH GROUP BERHAD
(Incorporated in Malaysia) Registration No: 201201039541 (1024019-T)

Auditors' Responsibilities for the Audit of the Financial Statements (cont'd)

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 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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiary of which we have not acted as auditors, is disclosed in Note 10 to the financial statements.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

GRANT THORNTON MALAYSIA PLT
(201906003682 & LLP0022494-LCA)
CHARTERED ACCOUNTANTS (AF 0737)

LIM CHOOI LING
(NO: 03537/11/2026(J))
CHARTERED ACCOUNTANT

Kuala Lumpur
20 October 2026

Statements of Financial Position

As at 30 June 2026

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
ASSETS					
Non-current assets					
Property, plant and equipment	6	**13,650,060**	14,319,615	**–**	–
Right-of-use assets	7	**9,328,476**	2,418,694	**–**	–
Investment properties	8	**6,849,011**	5,886,940	**–**	–
Intangible assets	9	**65,547**	84,279	**–**	–
Investment in subsidiaries	10	**–**	–	**45,877,573**	35,877,573
Deferred tax assets	11	**883,005**	621,019	**–**	–
Other receivables	12	**455,090**	827,188	**–**	–
Total non-current assets		**31,231,189**	24,157,735	**45,877,573**	35,877,573
Current assets					
Inventories	13	**14,234,012**	12,975,638	**–**	–
Trade and other receivables	12	**14,896,945**	22,751,048	**13,000**	522,809
Other investment	14	**16,743,556**	–	**16,743,556**	–
Current tax assets		**1,857,974**	5,447,743	**–**	–
Cash and bank balances	15	**12,033,761**	6,340,592	**576,983**	10,003
Total current assets		**59,766,248**	47,515,021	**17,333,539**	532,812
TOTAL ASSETS		**90,997,437**	71,672,756	**63,211,112**	36,410,385
EQUITY AND LIABILITIES					
Equity attributable to owners of the Company					
Share capital	16	**62,007,576**	35,877,576	**62,007,576**	35,877,576
Reserves	17	**3,214,097**	2,433,087	**1,122,193**	(451,438)
TOTAL EQUITY		**65,221,673**	38,310,663	**63,129,769**	35,426,138
LIABILITIES					
Non-current liabilities					
Lease liabilities	7	**458,586**	397,508	**–**	–
Borrowings	18	**7,636,248**	14,279,836	**–**	–
Deferred tax liabilities	11	**182,000**	182,000	**–**	–
Total non-current liabilities		**8,276,834**	14,859,344	**–**	–
Current liabilities					
Lease liabilities	7	**311,005**	181,185	**–**	–
Borrowings	18	**7,782,267**	12,259,543	**–**	–
Trade and other payables	19	**9,338,437**	5,990,121	**55,856**	984,247
Current tax liabilities		**67,221**	71,900	**25,487**	–
Total current liabilities		**17,498,930**	18,502,749	**81,343**	984,247
TOTAL LIABILITIES		**25,775,764**	33,362,093	**81,343**	984,247
TOTAL EQUITY AND LIABILITIES		**90,997,437**	71,672,756	**63,211,112**	36,410,385

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

Statements of Profit or Loss and Other Comprehensive Income

For the Financial Year Ended 30 June 2026

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
Revenue	20	**83,440,841**	85,103,907	4,700,000	–
Cost of sales		**(43,416,187)**	(45,499,094)	**–**	–
Gross profit		**40,024,654**	39,604,813	**4,700,000**	–
Other income		**1,999,715**	1,614,027	**43,556**	–
Selling and distribution expenses		**(16,369,361)**	(18,475,248)	**–**	–
Administrative expenses		**(17,835,201)**	(12,058,273)	**(2,033,133)**	(251,904)
Finance income		**534,565**	72,301	**493,695**	–
Finance costs	21	**(1,188,848)**	(2,020,267)	**–**	–
Net impairment (loss)/gain on receivables	12	**(4,690)**	41,698	**–**	–
Profit/(Loss) before tax	22	**7,160,834**	8,779,051	**3,204,118**	(251,904)
Tax expense	23	**(4,732,035)**	(2,763,483)	**(118,487)**	–
Profit/(Loss) for the financial year		**2,428,799**	6,015,568	**3,085,631**	(251,904)
Other comprehensive loss, net of tax					
Items that may be reclassified subsequently to profit or loss:					
- Foreign currency translation		**(135,789)**	(595,133)	–	–
Total comprehensive income/(loss)		**2,293,010**	5,420,435	3,085,631	(251,904)
Earnings per share attributable to owners of the Company:-					
Basic/Diluted earnings per share (sen)	24	**0.29**	6.39		

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

Statements of Changes In Equity

For the Financial Year Ended 30 June 2026

	Note	Non-distributable			Distributable	
		Share capital	Foreign currency translation reserve	Merger deficit	Retained earnings	Total
		RM	RM	RM	RM	RM
Group						
At 1 July 2024		2,955,105	154,836	–	31,806,239	34,916,180
Transactions with owners						
Issuance of share capital	16	1	–	–	–	1
Issuance of share pursuant to acquisition of subsidiaries	16	35,877,573	–	(35,877,573)	–	–
Adjustment on the acquisition of subsidiaries	16	(2,955,103)	–	2,955,103	–	–
Dividends paid by subsidiaries to former shareholders	25	–	–	–	(2,025,953)	(2,025,953)
Total transactions with owners		32,922,471	–	(32,922,470)	(2,025,953)	(2,025,952)
Profit for the financial year		–	–	–	6,015,568	6,015,568
Other comprehensive loss, net of tax		–	(595,133)	–	–	(595,133)
Total comprehensive income, net of tax		–	(595,133)	–	6,015,568	5,420,435
At 30 June 2025		35,877,576	(440,297)	(32,922,470)	35,795,854	38,310,663
Transactions with owners						
Issuance of share pursuant to Initial Public Offering (“IPO”)	16	27,300,000	–	–	–	27,300,000
Share issuance expenses	16	(1,170,000)	–	–	–	(1,170,000)
Dividends paid	25	–	–	–	(1,512,000)	(1,512,000)
Total transactions with owners		26,130,000	–	–	(1,512,000)	24,618,000
Profit for the financial year		–	–	–	2,428,799	2,428,799
Other comprehensive loss, net of tax		–	(135,789)	–	–	(135,789)
Total comprehensive income, net of tax		–	(135,789)	–	2,428,799	2,293,010
At 30 June 2026		62,007,576	(576,086)	(32,922,470)	36,712,653	65,221,673

Statements of Changes In Equity (cont'd)

For the Financial Year Ended 30 June 2026

	Note	Non-distributable Share capital RM	Distributable (Accumulated losses)/ Retained earnings RM	Total RM
Company				
At 1 July 2024		2	(199,534)	(199,532)
Transactions with owners:-				
Issuance of share capital	16	1	–	1
Issuance of share pursuant to acquisition of subsidiaries	16	35,877,573	–	35,877,573
Total transactions with owners		35,877,574	–	35,877,574
Total comprehensive loss for the financial year		–	(251,904)	(251,904)
At 30 June 2025		35,877,576	(451,438)	35,426,138
Transactions with owners:-				
Issuance of share pursuant to IPO	16	27,300,000	–	27,300,000
Share issuance expenses	16	(1,170,000)	–	(1,170,000)
Dividend paid	25	–	(1,512,000)	(1,512,000)
Total transactions with owners		26,130,000	(1,512,000)	24,618,000
Total comprehensive income for the financial year		–	3,085,631	3,085,631
At 30 June 2026		62,007,576	1,122,193	63,129,769

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

Statements of Cash Flows

For the Financial Year Ended 30 June 2026

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
OPERATING ACTIVITIES					
Profit/(Loss) before tax		**7,160,834**	8,779,051	**3,204,118**	(251,904)
Adjustments for:-					
Amortisation of intangible assets	9	**76,017**	51,414	**–**	–
Bad debts recovered		**(485)**	–	**–**	–
Depreciation of property, plant and equipment	6	**1,609,377**	1,585,349	**–**	–
Depreciation of right-of-use assets	7	**407,651**	376,422	**–**	–
Dividend income from other investment		**(6,073)**	–	**(6,073)**	–
Fair value gain on other investment		**(37,483)**	–	**(37,483)**	–
Interest expenses	21	**1,188,848**	2,020,267	**–**	–
Interest income		**(534,565)**	(72,301)	**(493,695)**	–
Inventories written down, net of reversal	13	**128,835**	(206,856)	**–**	–
Net impairment loss/(gain) on receivables	12	**4,690**	(41,698)	**–**	–
Property, plant and equipment written off		**–**	327	**–**	–
Unrealised loss on foreign exchange, net		**40,723**	48,163	**–**	–
Operating profit/(loss) before changes in working capital		**10,038,369**	12,540,138	**2,666,867**	(251,904)
Changes in working capital:-					
Inventories		**(1,409,311)**	(1,487,165)	**–**	–
Receivables		**2,871,045**	3,397,314	**509,809**	(425,609)
Payables		**3,387,888**	(1,468,272)	**(117,475)**	35,948
Cash generated from/(used in) operations		**14,887,991**	12,982,015	**3,059,201**	(641,565)
Tax paid		**(3,776,114)**	(3,476,482)	**(93,000)**	–
Tax refunded		**2,370,350**	166,286	**–**	–
Net cash from/(used in) operating activities		**13,482,227**	9,671,819	**2,966,201**	(641,565)
INVESTING ACTIVITIES					
Deposit paid for renewal of lease term		**–**	(4,918,750)	**–**	–
Deposit paid for acquisition of land		**(1,705,240)**	–	**–**	–
Interest income		**534,565**	72,301	**493,695**	–
Investment in a subsidiary	10	**–**	–	**(10,000,000)**	–
Net withdrawal of deposits pledged with licensed bank		**–**	1,285,989	**–**	–
Net placement in other investment		**(16,700,000)**	–	**(16,700,000)**	–
Purchase of property, plant and equipment	6	**(962,890)**	(2,899,116)	**–**	–
Purchase of right-of-use assets	7	**(17,332)**	(6,114)	**–**	–
Purchase of intangible assets	9	**(57,285)**	(98,506)	**–**	–
Purchase of investment properties	8	**(962,071)**	–	**–**	–
Net cash used in investing activities		**(19,870,253)**	(6,564,196)	**(26,206,305)**	–

Statements of Cash Flows (cont'd)

For the Financial Year Ended 30 June 2026

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
FINANCING ACTIVITIES					
(Repayment to)/Advances from a subsidiary		**–**	–	**(810,916)**	651,565
Dividends paid	25	**(1,512,000)**	(2,025,953)	**(1,512,000)**	–
Drawdown of multi trade finance liabilities		**11,687,766**	15,036,250	**–**	–
Drawdown of term loans		**6,639,002**	9,961,276	**–**	–
Interest expense	21	**(1,188,848)**	(2,020,267)	**–**	–
Proceeds from issuance of share capital, net of share issuance expenses	16	**26,130,000**	1	**26,130,000**	1
Repayment of lease liabilities	7	**(288,033)**	(355,251)	**–**	–
Repayment of multi trade finance liabilities		**(12,527,766)**	(15,756,250)	**–**	–
Repayment of term loans		**(15,893,763)**	(11,430,457)	**–**	–
Net cash from/(used in) financing activities		**13,046,358**	(6,590,651)	**23,807,084**	651,566
Net increase/(decrease) in cash and cash equivalents		**6,658,332**	(3,483,028)	**566,980**	10,001
Effects of exchange rate changes on cash and cash equivalents		**(70,585)**	(86,205)	**–**	–
Cash and cash equivalents at beginning of financial year		**4,617,837**	8,187,070	**10,003**	2
Cash and cash equivalents at end of financial year	15(b)	**11,205,584**	4,617,837	**576,983**	10,003

RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

	Group			
	Borrowings* (Note 18) 2026	Lease liabilities (Note 7) 2026	Borrowings* (Note 18) 2025	Lease liabilities (Note 7) 2025
	RM	RM	RM	RM
At beginning of financial year	**24,816,624**	**578,693**	27,562,534	882,951
Cash flows				
- Drawdown	**18,326,768**	**478,931**	24,997,526	41,600
- Repayment	**(28,421,529)**	**(288,033)**	(27,186,707)	(355,251)
- Interest expenses	**(1,046,985)**	**(31,650)**	(1,730,711)	(37,037)
Non-cash flows				
- Effects of exchange rate	**(131,525)**	**–**	(556,729)	–
- Lease modification	**–**	**–**	–	9,393
- Unwinding of interest	**1,046,985**	**31,650**	1,730,711	37,037
At end of financial year	**14,590,338**	**769,591**	24,816,624	578,693

* *Exclude bank overdraft.*

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

Notes To The Financial Statements

30 June 2026

1. GENERAL INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia.

The registered office of the Company is located at L2-02, 1 Medini Hub, Persiaran Medini Utara 3, Medini Iskandar, 79000 Nusajaya, Johor. The principal place of business is located at PLO 81, Jalan Cyber 5, Kawasan Perindustrian Senai III, 81400 Senai, Johor.

The Company is a subsidiary of A1 Koh Malaysia Sdn. Bhd., a private limited liability company, incorporated and domiciled in Malaysia. The Directors regard A1 Koh Malaysia Sdn. Bhd. as the holding company.

The consolidated financial statements for the financial year ended 30 June 2026 comprise the Company and its subsidiaries. All subsidiaries have a reporting date of 30 June. These financial statements are presented in Ringgit Malaysia ('RM'), which is also the functional currency of the Company.

The financial statements were authorised for issue in accordance with a resolution by the Board of Directors.

2. PRINCIPAL ACTIVITIES

The Company is principally engaged in investment holding. The principal activities of the subsidiaries are set out in Note 10 to the financial statements.

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

3. BASIS OF PREPARATION

3.1 Statement of compliance

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

The accounting policies adopted are consistent with those of the previous financial year except for the effects of adoption of new MFRSs during the financial year. The new MFRSs and amendments to MFRSs adopted during the financial year are disclosed in Note 4 to the financial statements.

3.2 Basis of measurement

The financial statements of the Group and of the Company are prepared under the historical cost convention.

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

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 the Company.

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 economic best 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.

3. BASIS OF PREPARATION (CONT'D)

3.2 Basis of measurement (cont'd)

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 assets and liabilities that are recognised in the financial statements on a recurring basis, the Group and the Company determine whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to their fair value measurement as a whole) at the end of each reporting year.

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.

4. MFRSs

4.1 Adoption of new standards/amendments/improvements to MFRSs

At the beginning of the current financial year, the Group and the Company adopted new standards/amendments/improvements to MFRSs which are mandatory for the financial year beginning on or after 1 July 2025.

Initial application of the new standards/amendments/improvements to MFRSs did not have material impact on the financial statements of the Group and of the Company.

4.2 Standards issued but not yet effective

The new and amended standards that are issued, but not yet effective, up to the date of issuance of the Group's and of the Company's financial statements are disclosed below. The Group and the Company intends to adopt these new and amended standards, if applicable, when they become effective.

Effective for financial period beginning on or after 1 January 2026:-

Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments - Disclosures - Amendments to the Classification and Measurement of Financial Instruments
Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments - Disclosures - Contracts Referencing Nature-dependent Electricity
Annual Improvement to MFRS Accounting Standards - Volume 11	

Effective for financial 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 - Disclosures
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 Ventures - Amendments to the Fair Value Option for Investments in Associates and Joint Ventures

Notes To The Financial Statements (cont'd)
30 June 2026

4. MFRSs (CONT'D)

4.2 Standards issued but not yet effective (cont'd)

Effective for financial period beginning on or after 1 January 2029:-

MFRS 20	Regulatory Assets and Regulatory Liabilities

Amendments to MFRSs - effective date deferred indefinitely:-

Amendments to MFRS 10 and MFRS 128	Consolidated Financial Statements and 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 and amendments are not expected to have material financial impact to the financial statements, except for:

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 Presentation and Disclosure in Financial Statements introduces three sets of new requirements to improve companies' reporting of financial performance:

- Improved comparability in the statement of profit or loss (income statement)
- Enhanced transparency of management-defined performance measures
- More useful grouping of information in the financial statements

MFRS 18 replaces MFRS 101 Presentation of Financial Statements. It carries forward many requirements from MFRS 101 unchanged. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, but companies can apply it earlier.

The Group is currently working to identify all impacts the amendments will have on the financial statements and notes to the financial statements.

5. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated by management of the Group and of the Company are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Management makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition rarely equal the related actual results. To enhance the information content of the estimates, certain key variables that are anticipated to have a material impact to the Group's and the Company's results and financial position are tested for sensitivity to changes in the underlying parameters. The estimates and assumptions that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below:

(a) Useful lives of depreciable assets

The management estimates the useful lives of the property, plant and equipment, right-of-use assets and intangible assets to be 2 to 43 years and reviews the useful lives of depreciable assets at the end of each reporting year. The management assesses that the useful lives represent the expected utility of the assets to the Group. Actual results, however, may vary due to changes in the expected level of usage and developments, resulting in adjustment to the Group's assets.

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

Management makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition rarely equal the related actual results. To enhance the information content of the estimates, certain key variables that are anticipated to have a material impact to the Group's and the Company's results and financial position are tested for sensitivity to changes in the underlying parameters. The estimates and assumptions that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below (cont'd):

(b) Impairment of non-financial assets

An impairment loss is recognised for the amount by which the asset's or cash-generating unit's carrying amount exceeds its recoverable amount. To determine the recoverable amount, management estimates expected future cash flows from each cash-generating unit and determines a suitable interest rate in order to calculate the present value of those cash flows. In the process of measuring expected future cash flows, management makes assumptions about future operating results. The actual results may vary and may cause significant adjustments to the Group's and the Company's assets within the next financial year.

In most cases, determining the applicable discount rate involves estimating the appropriate adjustment to market risk and the appropriate adjustment to asset-specific risk factors.

(c) Inventories

Inventories are measured at the lower of cost and net realisable value. In estimating net realisable values, the management considers the most reliable evidence available at the time the estimates are made. The realisation of these inventories may be affected by market-driven changes that may occur in the future.

(d) Provision for expected credit losses ("ECLs") of trade receivables

The Group uses a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for grouping of various customer segments that have similar loss patterns such as customer type and rating.

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. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs 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.

Notes To The Financial Statements (cont'd)

30 June 2026

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

Management makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition rarely equal the related actual results. To enhance the information content of the estimates, certain key variables that are anticipated to have a material impact to the Group's and the Company's results and financial position are tested for sensitivity to changes in the underlying parameters. The estimates and assumptions that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below (cont'd):

(e) Income taxes

Significant judgement is required in determining the Group's and the Company's provision for income taxes. There are many transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. Where the final tax outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax and deferred tax provisions in the period in which such determination is made.

(f) Deferred tax assets

The assessment of the probability of future taxable income in which deferred tax assets can be utilised is based on the Group's latest approved budget or forecast, which is adjusted for significant non-taxable income and expenses and specific limits to the use of any unused tax loss or credit. The tax rules in which the Group operates is also carefully taken into consideration.

If a positive forecast of taxable income indicates the probable use of a deferred tax assets, especially when it can be utilised without a time limit, that deferred tax assets is usually recognised in full. The recognition of deferred tax assets that are subject to certain legal or economic limits or uncertainties is assessed individually by management based on the specific facts and circumstances.

(g) Leases - Estimating the incremental borrowing rate

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate ("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 the Group 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 Group'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 Group's stand-alone credit rating).

6. PROPERTY, PLANT AND EQUIPMENT

Group	Building RM	Plant and machinery RM	Solar equipment RM	Motor vehicle RM	Office equipment RM	Factory equipment RM	Furniture and fittings RM	Renovation RM	Signboard RM	Construction work-in-progress RM	Total RM
Cost											
At 1 July 2024	17,074,307	4,346,586	–	1,310,497	1,218,682	9,280	874,215	624,943	1,440	–	25,459,950
Additions	1,035,294	1,234,360	–	121,748	69,895	10,260	25,609	401,950	–	–	2,899,116
Transfer from right-of-use assets	–	–	–	157,582	–	–	–	–	–	–	157,582
Written off	–	–	–	(38,278)	–	–	(17,904)	–	–	–	(56,182)
Exchange differences	(676,596)	(56,049)	–	(39,506)	(26,805)	–	–	–	–	–	(798,956)
At 30 June 2025	17,433,005	5,524,897	–	1,512,043	1,261,772	19,540	881,920	1,026,893	1,440	–	27,661,510
Additions	32,400	441,612	–	–	96,451	36,973	41,050	158,832	–	155,572	962,890
Transfer from other receivables	–	–	–	–	–	–	–	–	–	104,435	104,435
Transfer from right-of-use assets	–	–	–	66,000	–	–	–	–	–	–	66,000
Reclassification	(928,204)	–	928,204	–	–	–	–	–	–	–	–
Written off	–	(1,530,101)	–	–	(400,815)	–	(163,113)	–	(1,440)	–	(2,095,469)
Exchange differences	(169,149)	(14,013)	–	(12,193)	(6,701)	–	–	–	–	–	(202,056)
At 30 June 2026	16,368,052	4,422,395	928,204	1,565,850	950,707	56,513	759,857	1,185,725	–	260,007	26,497,310

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

Group (cont'd)	Building RM	Plant and machinery RM	Solar equipment RM	Motor vehicle RM	Office equipment RM	Factory equipment RM	Furniture and fittings RM	Renovation RM	Signboard RM	Construction work-in-progress RM	Total RM
Accumulated depreciation											
At 1 July 2024	7,250,995	2,535,005	–	908,968	680,193	371	421,585	142,872	1,439	–	11,941,428
Charge for the financial year	662,575	483,643	–	167,661	92,535	1,676	65,337	111,922	–	–	1,585,349
Transfer from right-of-use assets	–	–	–	52,528	–	–	–	–	–	–	52,528
Written off	–	–	–	(38,278)	–	–	(17,577)	–	–	–	(55,855)
Exchange differences	(100,459)	(39,704)	–	(24,734)	(16,658)	–	–	–	–	–	(181,555)
At 30 June 2025	7,813,111	2,978,944	–	1,066,145	756,070	2,047	469,345	254,794	1,439	–	13,341,895
Charge for the financial year	517,936	551,094	92,820	150,332	96,594	4,478	67,945	128,177	1	–	1,609,377
Transfer from right-of-use assets	–	–	–	42,460	–	–	–	–	–	–	42,460
Reclassification	11,579	(11,579)	–	–	–	–	–	–	–	–	–
Written off	–	(1,530,101)	–	–	(400,815)	–	(163,113)	–	(1,440)	–	(2,095,469)
Exchange differences	(27,673)	(11,374)	–	(7,411)	(4,555)	–	–	–	–	–	(51,013)
At 30 June 2026	8,314,953	1,976,984	92,820	1,251,526	447,294	6,525	374,177	382,971	–	–	12,847,250
Net carrying amount											
At 30 June 2026	8,053,099	2,445,411	835,384	314,324	503,413	49,988	385,680	802,754	–	260,007	13,650,060
At 30 June 2025	9,619,894	2,545,953	–	445,898	505,702	17,493	412,575	772,099	1	–	14,319,615

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

(a) As at the end of the reporting year, certain property, plant and equipment of the Group amounted to RM8,053,099 (2025: RM9,607,893) have been charged to financial institutions for credit facilities granted to the Group as disclosed in Note 18 to the financial statements.

Material accounting policy information

All property, plant and equipment are measured at cost less accumulated depreciation and less any impairment losses. The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Group and the Company, the cost of the item can be measured reliably.

Depreciation is recognised on the straight-line method in order to write off the cost of each asset over its estimated useful life. Property, plant and equipment are depreciated based on the estimated useful lives of the assets as follows:-

Building	10 - 40 years
Plant and machinery	12% - 20%
Solar equipment	10%
Motor vehicle	10% - 20%
Office equipment	10% - 20%
Factory equipment	10%
Furniture and fittings	10%
Renovation	10%
Signboard	10%

Capital work-in-progress consists of building under construction for intended use as electrical facilities. The amount is stated at cost and assets under construction are not depreciated until they are completed and ready for their intended use.

7. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

(I) Right-of-use assets

Group	Motor vehicle RM	Warehouse RM	Leased premise RM	Leasehold land RM	Total RM
Cost					
At 1 July 2024	1,070,649	370,575	–	4,548,818	5,990,042
Additions	47,714	–	–	–	47,714
Transfer to property, plant and equipment	(157,582)	–	–	–	(157,582)
Lease modification	–	9,393	–	–	9,393
Exchange differences	–	–	–	(332,807)	(332,807)

Notes To The Financial Statements (cont'd)

30 June 2026

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

(I) Right-of-use assets (cont'd)

Group (cont'd)	Motor vehicle RM	Warehouse RM	Leased premise RM	Leasehold land RM	Total RM
Cost (cont'd)					
At 30 June 2025	960,781	379,968	–	4,216,011	5,556,760
Additions	145,331	292,115	58,817	–	496,263
Transfer from other receivables	–	–	–	6,908,352	6,908,352
Transfer to property, plant and equipment	(66,000)	–	–	–	(66,000)
Expiration of lease	–	(312,034)	–	(1,983,429)	(2,295,463)
Exchange differences	–	–	–	(83,202)	(83,202)
At 30 June 2026	1,040,112	360,049	58,817	9,057,732	10,516,710
Accumulated depreciation					
At 1 July 2024	283,060	192,495	–	2,412,096	2,887,651
Charge for the financial year	111,681	117,734	–	147,007	376,422
Transfer to property, plant and equipment	(52,528)	–	–	–	(52,528)
Exchange differences	–	–	–	(73,479)	(73,479)
At 30 June 2025	342,213	310,229	–	2,485,624	3,138,066
Charge for the financial year	102,243	151,198	6,535	147,675	407,651
Transfer to property, plant and equipment	(42,460)	–	–	–	(42,460)
Expiration of lease	–	(312,034)	–	(1,983,429)	(2,295,463)
Exchange differences	–	–	–	(19,560)	(19,560)
At 30 June 2026	401,996	149,393	6,535	630,310	1,188,234
Net carrying amount					
At 30 June 2026	638,116	210,656	52,282	8,427,422	9,328,476
At 30 June 2025	618,568	69,739	–	1,730,387	2,418,694

Notes To The Financial Statements (cont'd)
30 June 2026

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

(I) Right-of-use assets (cont'd)

Material accounting policy information

The right-of-use assets are initially measured at cost, which comprise the initial amount of the lease liabilities adjusted for any lease payments made at or before the commencement date of the leases.

After initial recognition, right-of-use assets are stated at cost less accumulated depreciation and any accumulated impairment losses and adjusted for any re-measurement of the lease liabilities.

The right-of-use assets are depreciated on the straight-line basis over the earlier of the estimated useful lives of the right-of-use assets or the end of the lease term. The lease term of right-of-use assets are as follows:

Leasehold land	30 - 43 years (2025 : 22 - 43 years)
Leased premise	3 years
Motor vehicle	10 years
Warehouses	2 - 3 years

(II) Lease liabilities

	Group	
	2026	2025
	RM	RM
At beginning of the financial year	**578,693**	882,951
Additions	**478,931**	41,600
Lease modification	**–**	9,393
Payment of lease liabilities	**(288,033)**	(355,251)
Payment of lease interests	**(31,650)**	(37,037)
Interest expense	**31,650**	37,037
At end of the financial year	**769,591**	578,693
Represented by:-		
Current	**311,005**	181,185
Non-current	**458,586**	397,508
	769,591	578,693

(a) The Group have certain leases of office equipment and premises with lease term of 12 months or less. The Group apply the "short-term lease" exemption for these leases.

(b) The following are the amounts recognised in profit or loss:

	Group	
	2026	2025
	RM	RM
Depreciation of right-of-use assets	**407,651**	376,422
Interest expense on lease liabilities (included in finance costs)	**31,650**	37,037
Expense relating to short-term leases:		
- included in cost of sales	**31,931**	34,133
- included in administrative expenses	**60,000**	61,000

Notes To The Financial Statements (cont'd)
30 June 2026

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

(II) Lease liabilities (cont'd)

(c) During the financial year, the Group made the following cash payments on right-of-use assets:

	Group	
	2026	2025
	RM	RM
Additions of right-of-use assets	**496,263**	47,714
Additions via lease liabilities	**(478,931)**	(41,600)
Cash payments for right-of-use assets	**17,332**	6,114

(d) The following are total cash outflows for leases as a lessee:

	Group	
	2026	2025
	RM	RM
Included in net cash flow on operating activities:		
Payment relating to short-term leases	**91,931**	95,133
Included in net cash flow on investing activities:		
Net cash payments on right-of-use assets	**17,332**	6,114
Included in net cash flow on financing activities:		
Payment of lease liabilities	**288,033**	355,251
Payment of lease interests	**31,650**	37,037
Total cash outflows for leases	**428,946**	493,535

(e) The Group lease several contracts that include extension and termination options. These are used to maximise operational flexibility in terms of managing the assets used in the Group's operations. Management exercises judgement in determining whether these extension and termination options are reasonably certain to be exercised.

(f) Interest rate of the lease liabilities of the Group as at the end of the reporting period are ranging from 4.04% to 6.40% (2025: 3.25% to 6.46%) per annum.

(g) At the end of the reporting year, the Group's leasehold land with a carrying amount of RM8,427,422 (2025: RM1,730,387) have been charged to financial institutions for credit facilities granted to the Group as disclosed in Note 18 to the financial statements.

8. INVESTMENT PROPERTIES

Group	Freehold land RM	Factory work-in-progress RM	Total RM
Cost			
At 1 July 2024/30 June 2025	5,886,940	–	5,886,940
Additions	448,489	513,582	962,071
At 30 June 2026	6,335,429	513,582	6,849,011
Accumulated depreciation			
At 1 July 2024/30 June 2025/30 June 2026	–	–	–
Net carrying amount			
At 30 June 2026	6,335,429	513,582	6,849,011
At 30 June 2025	5,886,940	–	5,886,940

Capital work-in-progress consists of a factory under construction over the leasehold land for future rental purposes. The amount is stated at cost and assets under construction are not depreciated until they are completed and ready for rental purposes.

During the financial year, the freehold land usage has been converted from agricultural to industrial.

(a) The following are recognised in profit or loss:

	Group	
	2026 RM	2025 RM
Direct operating expenses:		
- non-income generating investment properties	**4,944**	126

(b) The fair value of the investment properties of approximately RM14,800,000 (2025: RM7,150,000) at level 3 was recommended by a firm of independent professional valuers and agreed by the Directors of the subsidiary as at the end of reporting period based on comparison method that makes reference to recent market value of a similar property in the vicinity on a price per square foot basis.

(c) At the end of the reporting year, investment properties with a carrying amount of RM6,849,011 (2025: RM5,886,940) has been charged to financial institution for credit facilities granted to the Group as disclosed in Note 18 to the financial statements.

Notes To The Financial Statements (cont'd)

30 June 2026

9. INTANGIBLE ASSETS

	Group Trademark registration RM
Cost	
At 1 July 2024	461,920
Addition	98,506
Written off	(113,498)
At 30 June 2025	446,928
Addition	57,285
Written off	(345,299)
At 30 June 2026	158,914
Accumulated amortisation	
At 1 July 2024	424,733
Charge for the financial year	51,414
Written off	(113,498)
At 30 June 2025	362,649
Charge for the financial year	76,017
Written off	(345,299)
At 30 June 2026	93,367
Net carrying amount	
At 30 June 2026	65,547
At 30 June 2025	84,279

Material accounting policy information

Acquired trademark have finite useful lives and are carried at cost less accumulated amortisation and any accumulated impairment losses. Amortisation is calculated using the straight-line method to allocate the cost of trademark over their estimated useful lives of two (2) years.

10. INVESTMENT IN SUBSIDIARIES

	Company	
	2026 RM	2025 RM
Unquoted shares, at cost		
At 1 July 2024/30 June 2025	**35,877,573**	35,877,573
Additions	**10,000,000**	–
At 30 June 2026	**45,877,573**	35,877,573

10. INVESTMENT IN SUBSIDIARIES (CONT'D)

The details of the subsidiaries are as follows:

Name of company	Country of incorporation/ Principal place of business	Effective interest (%) 2026	2025	Principal activities
A. K. Koh Enterprise Sdn. Bhd. ("AKK Enterprise")	Malaysia	**100**	100	Marketing and distribution of processed food and beverage products
A.K. Nationwide Sdn. Bhd. ("AK Nationwide")	Malaysia	**100**	100	Marketing and distribution of processed food and beverage products
A1 A.K. Koh (SG) Pte. Ltd.^ ("A1SG")	Singapore	**100**	100	Wholesale trading of variety of goods without a dominant product
Guan Ye Trading (M) Sdn. Bhd. ("Guan Ye")	Malaysia	**100**	100	Marketing and distribution of processed food and beverage products
Natural Foods and Spices Manufacturing Sdn Bhd. ("Natural Foods")	Malaysia	**100**	100	Manufacturing of processed food and beverage products
Subsidiary of AKK Enterprise				
A. K. Koh Enterprise (Vietnam) Co. Ltd* ("AKK Vietnam")	Vietnam	**100**	100	Producing, processing packaging of coffee, confectionery and other goods

* Audited by Grant Thornton member firm.
^ Not audited by Grant Thornton member firm.

2026

Subscription of shares in a subsidiary

On 30 June 2026, the Company further subscribed additional 10,000,000 ordinary shares in AKK Enterprise, for a total cash consideration of RM10,000,000. The subscription of the new shares did not result in any change in the Company's equity interest in AKK Enterprise.

2025

Acquisition of subsidiaries

On 16 May 2025, the Company had acquired the entire equity interest in AKK Enterprise, comprising 1,500,000 ordinary shares for a total purchase consideration of RM23,850,264, which was wholly satisfied by the issuance of 485,812,482 new Company ordinary shares at an issue price of RM0.0491 per share.

On 16 May 2025, the Company had acquired the entire equity interest in AK Nationwide, comprising 1,000,000 ordinary shares for a total purchase consideration of RM3,191,708, which was wholly satisfied by the issuance of 65,012,764 new Company ordinary shares at an issue price of RM0.0491 per share.

On 16 May 2025, the Company had acquired the entire equity interest in A1SG, comprising 100 ordinary shares for a total purchase consideration of RM626,025, which was wholly satisfied by the issuance of 12,751,672 new Company ordinary shares at an issue price of RM0.0491 per share.

Notes To The Financial Statements (cont'd)

30 June 2026

10. INVESTMENT IN SUBSIDIARIES (CONT'D)

2025 (cont'd)

Acquisition of subsidiaries (cont'd)

On 16 May 2025, the Company had acquired the entire equity interest in Guan Ye, comprising 205,100 ordinary shares for a total purchase consideration of RM264,423, which was wholly satisfied by the issuance of 5,386,105 new Company ordinary shares at an issue price of RM0.0491 per share.

On 16 May 2025, the Company had acquired the entire equity interest in Natural Foods, comprising 250,000 ordinary shares for a total purchase consideration of RM7,945,153, which was wholly satisfied by the issuance of 161,836,972 new Company ordinary shares at an issue price of RM0.0491 per share.

The consolidated financial statements have been prepared using the merger method to account for the acquisition of all the subsidiaries. Merger reserve or deficit are determined as the difference between the cost of merger and nominal value of the share capital of the subsidiaries and recognised in statements of financial position.

Impact of the acquisition on the statements of profit or loss and other comprehensive income

In the prior financial period when the merger took place, the subsidiaries' profits are included in the Group's profits for the full financial period, regardless of the effective date of merger.

Material accounting policy information

Investment in subsidiaries, which are eliminated on consolidation, are stated in the Company's statement of financial position at cost less any impairment losses.

Under the merger method of accounting, the results of subsidiaries are presented as if the merger had been affected throughout the current and previous years. The assets and liabilities combined are accounted for based on the carrying amounts from the perspective of the common control shareholder at the date of transfer.

11. DEFERRED TAX ASSETS

(a) The deferred tax assets are made up of the following:

	Group	
	2026	2025
	RM	RM
At beginning of the financial year	**439,019**	260,987
Recognised in profit or loss (Note 23)	**261,986**	178,032
At end of the financial year	**701,005**	439,019
Presented after appropriate offsetting:		
Deferred tax assets	**883,005**	621,019
Deferred tax liabilities	**(182,000)**	(182,000)
At end of the financial year	**701,005**	439,019

Notes To The Financial Statements (cont'd)
30 June 2026

11. DEFERRED TAX ASSETS (CONT'D)

(b) The components and movements of deferred tax assets/(liabilities) during the financial year prior to offsetting are as follows:

Deferred tax assets of the Group

	Property, plant and equipment RM	Other payables RM	Other temporary differences RM	Total RM
At 1 July 2024	(132,300)	233,100	305,787	406,587
Recognised in profit or loss	14,500	(18,900)	218,832	214,432
At 30 June 2025	(117,800)	214,200	524,619	621,019
Recognised in profit or loss	(139,800)	617,900	(216,114)	261,986
At 30 June 2026	(257,600)	832,100	308,505	883,005

Deferred tax liabilities of the Group

	Property, plant and equipment RM	Other payables RM	Other temporary differences RM	Total RM
At 1 July 2024	(145,600)	–	–	(145,600)
Recognised in profit or loss	(36,400)	–	–	(36,400)
At 30 June 2025/30 June 2026	(182,000)	–	–	(182,000)

(c) Deferred tax assets (at gross) have not been recognised in respect of these items as it is not probable that future taxable profits will be available against which the subsidiary can utilise the benefits therefrom.

	Group	
	2026 RM	2025 RM
Unutilised tax losses	**2,043,723**	1,703,883
Unutilised interest expenses	**716,916**	575,736
Other temporary differences	**42,473**	–
	2,803,112	2,279,619

The Group's unutilised tax losses can be carried forward to offset future years' taxable income up to five years from the year in which they were incurred.

Notes To The Financial Statements (cont'd)

30 June 2026

11. DEFERRED TAX ASSETS (CONT'D)

(c) (cont'd)

The expiry of the unutilised tax losses and unutilised interest expenses is as follows:-

	Group	
	2026	2025
	RM	RM
Unutilised tax losses		
Year of assessment		
2030	**1,539,524**	1,703,883
2031	**504,199**	–
	2,043,723	1,703,883
Unutilised interest expenses		
Year of assessment		
2028	**212,754**	235,468
2030	**307,446**	340,268
2031	**196,716**	–
	716,916	575,736

12. TRADE AND OTHER RECEIVABLES

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
Non-current					
Other receivables:-					
Prepayments	12.1	**455,090**	827,188	**–**	–
Current					
Trade receivables:-					
Third parties		**11,902,172**	10,754,019	**–**	–
Less: Impairment losses		**(59,271)**	(54,591)	**–**	–
		11,842,901	10,699,428	**–**	–
Other receivables:-					
Third parties		**7,147**	6,839	**–**	–
Advance to supplier		**491,569**	–	**–**	–
Consumption taxes recoverable		**437,798**	437,975	**–**	–
Deposits	12.2	**1,899,415**	312,705	**1,000**	1,000
		2,835,929	757,519	**1,000**	1,000
		14,678,830	11,456,947	**1,000**	1,000
Prepayments	12.1	**218,115**	11,294,101	**12,000**	521,809
		14,896,945	22,751,048	**13,000**	522,809

12. TRADE AND OTHER RECEIVABLES (CONT'D)

12.1 Prepayments are mainly consists of keyman insurance premium, listing expenses and deposit paid for renewal of lease term amounting to RM525,013, RMNil and RMNil (2025: RM765,471, RM3,978,595 and RM6,908,352) respectively. During the financial year, the renewed lease term has been transferred to right-of-use assets and the effective period is commenced from 15 March 2026 to 15 March 2056.

12.2 Deposits mainly consists of deposit paid for the acquisition of land amounting to RM1,705,240 (2025: RM Nil).

(a) Trade receivables are non-interest bearing and the normal trade terms granted by the Group range from 30 days to 90 days (2025: 30 days to 90 days) respectively from the date of invoice. They are recognised at their original invoice amounts, which represent their fair values on initial recognition.

(b) The currency exposure profile of trade and other receivables (excluding prepayments) are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Ringgit Malaysia	**13,203,649**	10,431,934	**1,000**	1,000
Vietnam Dong	**932,234**	703,030	**–**	–
United States Dollar	**116,133**	220,226	**–**	–
Singapore Dollar	**426,814**	101,757	**–**	–
	14,678,830	11,456,947	**1,000**	1,000

(c) Impairment for trade receivables that do not contain a significant financing component are recognised based on the simplified approach using the lifetime expected credit losses. Loss rates are based on actual credit loss experience over past years.

During this process, the probability of non-payment by the trade receivables is adjusted by forward looking information on macroeconomic factors affecting the ability of customers to settle the receivables and multiplied by the amount of the expected loss arising from default to determine the lifetime expected credit loss for the trade receivables. Nevertheless, the Group believes that these factors are immaterial for the purpose of impairment calculation for the year.

(d) Lifetime expected credit loss allowance for trade receivables of the Group is as follows:

Group	Gross carrying amount RM	Lifetime ECL allowance RM	Net carrying amount RM
As at 30 June 2026			
Not past due	**5,249,915**	**–**	**5,249,915**
Past due:			
1 to 30 days	**3,061,324**	**–**	**3,061,324**
31 to 60 days	**1,571,844**	**–**	**1,571,844**
61 to 90 days	**736,976**	**–**	**736,976**
91 days and above	**1,222,842**	**–**	**1,222,842**
	6,592,986	**–**	**6,592,986**
Individual assessment	**59,271**	**(59,271)**	**–**
	11,902,172	**(59,271)**	**11,842,901**

Notes To The Financial Statements (cont'd)
30 June 2026

12. TRADE AND OTHER RECEIVABLES (CONT'D)

(d) Lifetime expected credit loss allowance for trade receivables of the Group is as follows (cont'd):

Group (cont'd)	Gross carrying amount RM	Lifetime ECL allowance RM	Net carrying amount RM
As at 30 June 2025			
Not past due	5,188,710	–	5,188,710
Past due:			
1 to 30 days	3,645,672	–	3,645,672
31 to 60 days	925,927	–	925,927
61 to 90 days	379,987	–	379,987
91 days and above	559,132	–	559,132
	5,510,718	–	5,510,718
Individual assessment	54,591	(54,591)	–
	10,754,019	(54,591)	10,699,428

(e) The collective assessment of impairment of trade receivables shares similar credit risk characteristics and industries. No expected credit loss is recognised arising from trade receivables as it is negligible.

None of the trade receivables of the Group that are past due but not impaired have been renegotiated during the financial year. These receivables are not secured by any collateral.

(f) Impairment for other receivables is assessed based on the general approach within MFRS 9 using the forward-looking expected credit loss model. The Group defined significant increase in credit risk when there are changes in contractual terms and delay in payment from its other receivables. No expected credit loss is recognised arising from other receivables as it is negligible.

(g) Trade and other receivables that are past due and impaired at the end of the reporting period and the reconciliation of movements in allowance for impairment accounts is as follows:

	Group	
	2026 RM	2025 RM
Trade receivables		
At beginning of the financial year	**54,591**	96,289
Charge for the financial year	**13,987**	17,714
Foreign exchange differences	**(10)**	–
Reversal	**(9,297)**	(59,412)
At end of the financial year	**59,271**	54,591

(h) Information on financial risks of trade and other receivables is disclosed in Note 31 to the financial statements.

Notes To The Financial Statements (cont'd)
30 June 2026

13. INVENTORIES

	Group	
	2026	2025
	RM	RM
At cost		
Finished goods	**9,959,727**	10,185,530
Goods-in-transit	**1,193,402**	–
Work in progress	**15,392**	16,990
Tools and spare parts	**56,754**	36,352
Raw materials	**1,453,333**	1,297,010
Packaging materials	**1,555,404**	1,439,756
	14,234,012	12,975,638

Recognised in profit or loss

	Group	
	2026	2025
	RM	RM
Inventories recognised in cost of sales	**41,239,331**	43,721,849
Inventories written down	**138,113**	10,430
Reversal of inventories written down	**(9,278)**	(217,286)

Material accounting policy information

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is determined on first-in-first-out basis.

14. OTHER INVESTMENT

	Group and Company	
	2026	2025
	RM	RM
Current		
Financial assets at fair value through profit or loss:-		
Fair value of quoted investment (Level 1)		
Unit trust fund	**16,743,556**	–

Notes To The Financial Statements (cont'd)

30 June 2026

15. CASH AND BANK BALANCES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Cash and bank balances	**12,033,761**	6,340,592	**576,983**	10,003

(a) The currency exposure profile of cash and bank balances are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Ringgit Malaysia	**11,072,679**	5,090,008	**576,983**	10,003
Vietnam Dong	**36,003**	36,670	**–**	–
United States Dollar	**684,995**	301,455	**–**	–
Hong Kong Dollar	**90,366**	79,823	**–**	–
Singapore Dollar	**149,718**	832,636	**–**	–
	12,033,761	6,340,592	**576,983**	10,003

(b) For the purpose of the statements of cash flows, cash and cash equivalents comprise the following as at the end of each reporting period:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Cash and bank balances/ Presented in statements of financial position	**12,033,761**	6,340,592	**576,983**	10,003
Bank overdraft included in borrowings (Note 18)	**(828,177)**	(1,722,755)	**–**	–
Presented in statements of cash flows	**11,205,584**	4,617,837	**576,983**	10,003

(c) Information on financial risks of cash and bank balances is disclosed in Note 31 to the financial statements.

16. SHARE CAPITAL

	2026		2025	
	Number of shares	RM	Number of shares	RM
Group				
Issued and fully paid-up ordinary shares with no par value				
At beginning of the financial year	**730,800,000**	**35,877,576**	2,955,204	2,955,105
Acquisition of subsidiaries	**–**	**–**	(2,955,200)	(2,955,103)
Issuance of share capital	**–**	**–**	1	1
Issuance of shares pursuant to acquisition of subsidiaries	**–**	**–**	730,799,995	35,877,573
Issuance of shares pursuant to Initial Public Offering ("IPO")	**109,200,000**	**27,300,000**	–	–
Share issuance expenses	**–**	**(1,170,000)**	–	–
At end of the financial year	**840,000,000**	**62,007,576**	730,800,000	35,877,576

Notes To The Financial Statements (cont'd)
30 June 2026

16. SHARE CAPITAL (CONT'D)

	2026		2025	
	Number of shares	RM	Number of shares	RM
Company				
Issued and fully paid-up ordinary shares with no par value				
At beginning of the financial year	**730,800,000**	**35,877,576**	4	2
Issuance of share capital	**–**	**–**	1	1
Issuance of shares pursuant to acquisition of subsidiaries	**–**	**–**	730,799,995	35,877,573
Issuance of shares pursuant to IPO	**109,200,000**	**27,300,000**	–	–
Share issuance expenses	**–**	**(1,170,000)**	–	–
At end of the financial year	**840,000,000**	**62,007,576**	730,800,000	35,877,576

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions and rank equally with regard to the Company's residual assets.

17. RESERVES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Non-distributable:				
Foreign currency translation reserve	**(576,086)**	(440,297)	**–**	–
Merger deficit	**(32,922,470)**	(32,922,470)	**–**	–
Distributable:				
Retained earnings/ (Accumulated losses)	**36,712,653**	35,795,854	**1,122,193**	(451,438)
	3,214,097	2,433,087	**1,122,193**	(451,438)

Foreign currency translation reserve

Foreign currency translation reserve is used to record foreign currency exchange differences arising from the translation of the financial statements of foreign operations whose functional currencies are different from that of the presentation currency of the Group.

Merger deficit

The merger deficit arose from the difference between the carrying value of the investment and the nominal value of the shares of a subsidiary upon consolidation under the merger accounting principles.

Notes To The Financial Statements (cont'd)

30 June 2026

18. BORROWINGS

	Group	
	2026	2025
	RM	RM
Non-current liability		
Term loans	**7,636,248**	14,279,836
Current liabilities		
Term loans	**3,654,090**	6,396,788
Multi trade finance liabilities	**3,300,000**	4,140,000
Bank overdrafts	**828,177**	1,722,755
	7,782,267	12,259,543
	15,418,515	26,539,379
Total borrowings		
Term loans	**11,290,338**	20,676,624
Multi trade finance liabilities	**3,300,000**	4,140,000
Bank overdrafts	**828,177**	1,722,755
	15,418,515	26,539,379

(a) The borrowings are secured by:

(i) Legal charges over the Group's building, leasehold land and investment properties as disclosed in Notes 6, 7 and 8 to the financial statements;

(ii) Joint and several guarantees by a Director of the Company;

(iii) Additional personal fixed deposit from a Director of the Company and a Director of a subsidiary;

(iv) Corporate guarantee by the Company; and

(v) Guarantee by Syarikat Jaminan Pembiayaan Perniagaan Berhad.

(b) The currency exposure profile of borrowings is as follows:

	Group	
	2026	2025
	RM	RM
Ringgit Malaysia	**12,467,541**	22,658,471
United States Dollar	**1,538,316**	2,114,714
Vietnam Dong	**1,412,658**	1,766,194
	15,418,515	26,539,379

(c) Information on financial risks of borrowings and the remaining maturity is disclosed in Note 31 to the financial statements.

Notes To The Financial Statements (cont'd)

30 June 2026

19. TRADE AND OTHER PAYABLES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Trade payables				
Third parties	**2,942,700**	1,634,222	**–**	–
Other payables				
Third parties	**1,080,420**	909,478	**291**	108,041
Amount owing to a subsidiary	**–**	–	**–**	810,916
Accruals	**3,427,991**	1,839,216	**55,565**	65,290
Deposits received	**243,391**	243,391	**–**	–
Consumption taxes payable	**33,667**	–	**–**	–
Contract liabilities	**1,610,268**	1,363,814	**–**	–
	6,395,737	4,355,899	**55,856**	984,247
	9,338,437	5,990,121	**55,856**	984,247

(a) Trade payables are non-interest bearing and the normal trade terms granted to the Group range from cash term to 60 days (2025: 30 days to 60 days) from the date of invoice.

(b) The currency exposure profile of trade and other payables is as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Ringgit Malaysia	**6,994,428**	4,401,909	**55,856**	984,247
United States Dollar	**918,251**	321,332	**–**	–
Vietnam Dong	**425,195**	559,435	**–**	–
Chinese Yuan	**787,459**	691,867	**–**	–
Singapore Dollar	**213,104**	15,578	**–**	–
	9,338,437	5,990,121	**55,856**	984,247

(c) Contract liabilities represent the expected goods return from customers over the next financial year and estimates based on historical data.

(d) Information on financial risks of trade and other payables is disclosed in Note 31 to the financial statements.

Notes To The Financial Statements (cont'd)

30 June 2026

20. REVENUE

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Revenue from sales of goods				
- Malaysia	**69,435,085**	67,781,039	**–**	–
- Singapore	**8,344,178**	10,853,869	**–**	–
- Vietnam	**2,565,150**	4,013,529	**–**	–
- People's Republic of China	**1,062,750**	527,350	**–**	–
- Brunei	**605,046**	278,276	**–**	–
- United States of America ("USA")	**40,019**	98,631	**–**	–
- Others	**1,388,613**	1,551,213	**–**	–
	83,440,841	85,103,907	**–**	–
Revenue from dividend income				
- Malaysia	**–**	–	**3,900,000**	–
- Singapore	**–**	–	**800,000**	–
	–	–	**4,700,000**	–
	83,440,841	85,103,907	**4,700,000**	–
Timing of revenue recognition				
At a point in time	**83,440,841**	85,103,907	**–**	–

Material accounting policy information

(a) Sale of goods

Revenue from sale of goods is recognised at a point in time when the goods have been transferred to the customer and coincides with the delivery of goods and acceptance by customers. Revenue is not recognised to the extent that where there are significant uncertainties regarding recovery of consideration due, associated costs or the possible return of goods.

There is no significant financing component in the revenue arising from sale of goods as the sales are made on the normal credit terms not exceeding twelve months.

(b) Revenue from other sources

Dividend income

Dividend income is recognised in profit or loss on the date that the Group's or the Company's right to receive payment is established.

Finance income

Finance income is recognised as it accrues, using the effective interest method.

Rental income

Rental income is accounted for on a straight-line basis over the lease term of an ongoing lease.

Notes To The Financial Statements (cont'd)

30 June 2026

21. FINANCE COSTS

	Group	
	2026	2025
	RM	RM
Interest expense on:		
- multi trade finance liabilities	**128,095**	143,477
- bank overdrafts	**110,213**	252,459
- lease liabilities	**31,650**	37,037
- term loans	**918,890**	1,587,294
	1,188,848	2,020,267

22. PROFIT/(LOSS) BEFORE TAX

Other than those disclosed elsewhere in the financial statements, profit/(loss) before tax is arrived at:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
After charging:				
Auditors' remuneration:				
Grant Thornton Malaysia PLT				
- statutory audit	**177,000**	172,000	**46,000**	46,000
- other services	**188,000**	223,000	**188,000**	116,000
Member firm of Grant Thornton				
- statutory audit	**30,829**	20,759	**–**	–
- other services	**–**	29,440	**–**	–
Other external auditor				
- statutory audit	**15,867**	–	**–**	–
Amortisation of intangible assets	**76,017**	51,414	**–**	–
Depreciation of property, plant and equipment	**1,609,377**	1,585,349	**–**	–
Depreciation of right-of-use assets	**407,651**	376,422	**–**	–
Expenses relating to short-term leases:				
- cost of sales	**31,931**	34,133	**–**	–
- administrative expense	**60,000**	61,000	**–**	–
Impairment loss on trade receivables	**13,987**	17,714	**–**	–
Property, plant and equipment written off	**–**	327	**–**	–
Realised loss on foreign exchange	**402,729**	388,390	**–**	–
Unrealised loss on foreign exchange	**40,723**	65,032	**–**	–

Notes To The Financial Statements (cont'd)

30 June 2026

22. PROFIT/(LOSS) BEFORE TAX (CONT'D)

Other than those disclosed elsewhere in the financial statements, profit/(loss) before tax is arrived at:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
After crediting:				
Bad debts recovered	**(485)**	–	**–**	–
Interest income	**(534,565)**	(72,301)	**(493,695)**	–
Dividend income from other investment	**(6,073)**	–	**(6,073)**	–
Fair value gain on other investment	**(37,483)**	–	**(37,483)**	–
Rental income	**(1,816,908)**	(1,360,308)	**–**	–
Realised gain on foreign exchange	**(31,916)**	(14,253)	**–**	–
Reversal of impairment loss on trade receivables	**(9,297)**	(59,412)	**–**	–
Unrealised gain on foreign exchange	**–**	(16,869)	**–**	–

23. TAX EXPENSE

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Income tax				
- current year	**3,810,301**	2,873,188	**118,487**	–
- under provision in prior year	**1,183,720**	68,327	**–**	–
	4,994,021	2,941,515	**118,487**	–
Deferred tax (Note 11)				
- current year	**(261,986)**	(226,732)	**–**	–
- under recognised in prior year	**–**	48,700	**–**	–
	(261,986)	(178,032)	**–**	–
	4,732,035	2,763,483	**118,487**	–

(a) The Malaysian income tax is calculated at the statutory tax rate of 24% (2025: 24%) of the estimated taxable profit for the fiscal year.

23. TAX EXPENSE (CONT'D)

(b) The numerical reconciliations between the tax expense and the product of accounting profit multiplied by the applicable tax rates of the Group and of the Company are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Profit/(Loss) before tax	**7,160,834**	8,779,051	**3,204,118**	(251,904)
Tax expense at the applicable tax rate of 24% (2025: 24%)	**1,718,600**	2,106,972	**768,988**	(60,457)
Tax effect in respect of:				
Non-allowable expenses	**1,805,749**	382,825	**487,952**	60,457
Income not subject to tax	**(10,453)**	(6,371)	**(1,138,453)**	–
Effect of tax rates in foreign jurisdiction	**20,661**	(12,223)	**–**	–
Under provision of tax expense in prior year	**1,183,720**	68,327	**–**	–
Double deduction for qualifying expenditure	**(68,483)**	(175,698)	**–**	–
Tax saving for income subject to different tax rate	**–**	(91,965)	**–**	–
Under recognised of deferred tax in prior year	**–**	48,700	**–**	–
Movement of deferred tax assets not recognised	**125,638**	484,515	**–**	–
Singapore statutory stepped income tax exemption	**(43,397)**	(41,599)	**–**	–
	4,732,035	2,763,483	**118,487**	–

24. EARNINGS PER SHARE

Basic/Diluted earnings per ordinary share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year calculated as follows:-

	Group	
	2026	2025
Profit attributable to owners of the Company (RM)	**2,428,799**	6,015,568
Weighted average number of ordinary shares (unit)	**837,008,219**	94,103,017
Basic earnings per share (sen)	**0.29**	6.39

Diluted earnings per share is the same as basic earnings per share as there are no potentially dilutive ordinary shares outstanding as at the reporting date.

Notes To The Financial Statements (cont'd)

30 June 2026

25. DIVIDENDS

	2026 RM	2025 RM
Group		
In respect of the financial year ended 30 June 2026		
First single tier interim dividend RM0.0018 per ordinary shares, paid on 9 January 2026	1,512,000	–
In respect of the financial year ended 30 June 2025		
AKK Enterprise		
First single tier interim dividend RM0.20 per ordinary shares, paid on 10 May 2025*	–	300,000
AK Nationwide		
First single tier interim dividend RM0.50 per ordinary shares, paid on 10 May 2025*	–	500,000
A1SG		
First single tier interim dividend SGD680 per ordinary shares, paid on 15 May 2025*	–	225,953
Natural Foods		
First single tier interim dividend RM4.00 per ordinary shares, paid on 10 May 2025*	–	1,000,000
	1,512,000	2,025,953
Company		
In respect of the financial year ended 30 June 2026		
First single tier interim dividend RM0.0018 per ordinary shares, paid on 9 January 2026	1,512,000	–

* Dividends declared prior to the completion of acquisition of subsidiaries by the Company as disclosed in Note 10 to the financial statements.

The Directors do not recommend the payment of any final dividend in respect of the financial year ended 30 June 2026.

26. EMPLOYEE BENEFITS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors' fee	**240,000**	60,000	**240,000**	60,000
Salaries, allowances and bonuses	**9,898,602**	10,032,160	**20,000**	4,000
Contribution to defined contribution plans	**979,275**	909,147	**–**	–
Social security contribution	**112,537**	111,550	**–**	–
Other benefits	**253,339**	419,342	**–**	–
	11,483,753	11,532,199	**260,000**	64,000

The estimated monetary value of benefit-in-kind received by the Directors other than cash from the Group amounted to RM9,000 (2025: RM9,000).

Included in the employee benefits of the Group and of the Company are Directors' remunerations amounting to RM2,094,960 and RM260,000 (2025: RM1,895,755 and RM64,000) respectively.

27. CAPITAL COMMITMENTS

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Authorised and contracted for:				
Capital expenditure in respect of purchase of property, plant and equipment	**133,215**	321,376	**–**	–
Capital expenditure in respect of purchase of investment properties	**70,875**	–	**–**	–
Capital expenditure in respect of acquisition of land	**15,055,866**	–	**–**	–
	15,259,956	321,376	**–**	–

28. CONTINGENT LIABILITIES

The subsidiary, A. K. Koh Enterprise Sdn. Bhd. received a letter of demand dated 14 April 2026 from Messrs Haris Ibrahim Kandiah Partnership, acting for Mavens Fourmi Sdn. Bhd. (formerly known as 1Advisory Sdn. Bhd.) ("MFSB"), demanding payment for an incentive fee amounting to RM540,000 (inclusive of applicable taxes) in respect of co-sourcing services pursuant to an appointment letter dated 19 June 2023 which was subsequently terminated by the subsidiary vide its letter dated 9 January 2025.

On 19 October 2026, the subsidiary had received the Amended Writ of Summons and Statement of Claim. For completeness, the amended claim includes interest at 5% per annum from 11 July 2025 until full settlement; general damages; interest on any sum awarded; and costs. The first case management was held on 20 October 2026. The Court directed the subsidiary to file its Defence on or before 10 November 2026 and fixed the next case management on 18 December 2026.

Based on the legal advice received, the Directors are of the opinion that no provision is required as the subsidiary has reasonable prospects of successfully resisting the claim and do not expect the outcome of the action to have a material effect on the Group's financial position. Accordingly, the matter is disclosed as contingent liabilities.

29. RELATED PARTY DISCLOSURES

(a) Identities of related parties

Parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the party are subject to common control or common significant influence. Related parties could be individuals or other entities.

The Group has controlling related party relationships with its subsidiary and its related parties. Related parties of the Company include persons connect to a Director and/or certain substantial shareholders of the Company have finance interest, both directly or indirectly.

Notes To The Financial Statements (cont'd)
30 June 2026

29. RELATED PARTY DISCLOSURES (CONT'D)

(b) In addition to the transactions and balances detailed elsewhere in the financial statements, the Group and the Company had the following transactions with the related parties during the financial year:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Subsidiaries:				
Payment made on behalf from	**–**	–	**852**	651,565
Related parties:				
Sale of goods	**–**	32,559	**–**	–
Purchase of property, plant and equipment	**–**	130,872	**–**	–
Rental expense	**7,200**	–	**–**	–
Secretarial fee charged by	**39,256**	39,365	**–**	–
A Director:				
Rental expense	**100,000**	1,000	**–**	–

Material balances with related parties at the end of reporting year are disclosed in Note 19 to the financial statements.

The related party transactions described above were carried out based on negotiated terms and conditions and mutually agreed with the related parties.

(c) Compensation of key management personnel

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the entity, directly and indirectly, including any Director (whether executive or otherwise) of the Group and of the Company.

The remuneration of key management personnel during the financial year was as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors				
Directors' fees	**240,000**	60,000	**240,000**	60,000
Salaries, allowances and bonuses	**1,735,308**	1,716,675	**20,000**	4,000
Contribution to defined contributions plans	**113,689**	113,366	**–**	–
Social security contribution	**5,963**	5,714	**–**	–
	2,094,960	1,895,755	**260,000**	64,000
Other key management personnels				
Salaries, allowances and bonuses	**540,932**	694,818	**–**	–
Contribution to defined contributions plans	**63,863**	83,813	**–**	–
Social security contribution	**2,824**	2,647	**–**	–
Other benefits	**1,763**	2,003	**–**	–
	609,382	783,281	**–**	–

The estimated monetary value of benefit-in-kind received by the Directors and other key management personnels other than cash from the Group amounted to RM9,000 and RM5,000 (2025: RM9,000 and RM4,583) respectively.

30. FINANCIAL INSTRUMENTS

Notes To The Financial Statements (cont'd)

30 June 2026

(a) Capital management

The primary objective of the Group's and of the Company's capital management is to ensure that the Group and the Company continue as a going concern while maximising the return to shareholders through the optimisation of the debt and equity balance. The overall strategy of the Group and the Company remain unchanged from that in the previous financial year.

The Group and the Company manage their capital structure and makes adjustments to it, as deemed appropriate. In order to maintain or adjust the capital structure, the Group and the Company may adjust the dividend payout to shareholders, issue new ordinary shares and redeem debts where necessary, from time to time. No changes were made in the objectives, policies or processes during the financial years ended 30 June 2026 and 30 June 2025.

The Group and the Company are not subject to any other externally imposed capital requirements.

(b) Financial instruments

Categories of financial instruments

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Financial assets				
Fair value through profit or loss				
Other investment	**16,743,556**	–	**16,743,556**	–
Amortised cost				
Trade and other receivables	**14,241,032**	11,018,972	**1,000**	1,000
Cash and bank balances	**12,033,761**	6,340,592	**576,983**	10,003
	26,274,793	17,359,564	**577,983**	11,003
Financial liabilities				
Amortised cost				
Borrowings	**15,418,515**	26,539,379	**–**	–
Trade and other payables	**9,304,770**	5,990,121	**55,856**	984,247
	24,723,285	32,529,500	**55,856**	984,247

(c) Methods and assumptions used to estimate fair value

The fair values of financial assets and financial liabilities are determined as follows:

Financial instruments that are not carried at fair values and whose carrying amounts are a reasonable approximation of fair value

The carrying amounts of financial assets and financial liabilities such as trade and other receivables, trade and other payables, and floating rate borrowings are reasonable approximation of fair values, either 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 amounts of the borrowing are reasonable approximations of fair values due to the insignificant impact of discounting.

Notes To The Financial Statements (cont'd)

30 June 2026

30. FINANCIAL INSTRUMENTS

(d) Fair value hierarchy

The following table summarises the method used in determining the fair value of financial assets on a recurring basis as at 30 June 2026 and 30 June 2025:-

	Fair value as at 2026 RM	Fair value as at 2025 RM	Fair value hierarchy	Valuation techniques and key inputs
Financial asset				
Group and Company				
Other investments	**16,743,556**	–	Level 1	Quoted bid prices in an active market.

There were no transfers between Level in financial years 2026 and 2025.

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group's and the Company's financial risk management objective is to optimise value creation for its shareholders whilst minimising the potential adverse impact arising from fluctuations in foreign currency exchange and interest rates, it is, and has been throughout the period under review, the Group's and the Company's policy that no trading and speculation in derivative financial instruments shall be undertaken.

The Group and the Company are exposed mainly to credit risk, foreign currency risk, interest rate risk, liquidity and cash flow risk. Information on the management of the related exposures are detailed below.

(i) Credit risk

Cash deposits and trade receivables could give rise to credit risk, which requires the loss to be recognised if a counter party fails to perform as contracted. The counter parties are licensed financial institutions and creditworthy customers. It is the policy of the Group and the Company to monitor the financial standing of these counter parties on an ongoing basis to ensure that the Group and the Company are exposed to minimal credit risk.

The Group's and the Company's primary exposure to credit risk arises through its trade and other receivables. Overdue balances are reviewed regularly by senior management.

Exposure to credit risk

At the end of each reporting period, the maximum exposure of the Group and of the Company to credit risk is represented by the carrying amount of each class of financial assets recognised in the statements of financial position.

Credit risk concentration profile

The Group and the Company determine concentration of credit risk by identifying and monitoring any significant long outstanding balance owing by any major customer or counter party on an ongoing basis.

In prior financial year, approximately 11% of the Group's gross trade receivables were due from one major customer.

(ii) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument would fluctuate because of changes in foreign exchange rates.

The Group and the Company are exposed to foreign exchange risk on sales and purchases that are denominated in foreign currencies. The Group and the Company also holds cash and bank balances denominated in foreign currencies for working capital purposes.

Foreign currency risk is monitored closely and managed to an acceptable level.

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(ii) Foreign currency risk (cont'd)

Sensitivity analysis for foreign currency risk

The following table demonstrates the sensitivity analysis of the Group and of the Company to a reasonably possible change in United States Dollar ("USD"), Singapore Dollar ("SGD"), Vietnamese Dong ("VND"), Hong Kong Dollar ("HKD") and Chinese Yuan ("CNY") exchange rates against the respective functional currencies of the Group entities, with all other variables held constant:

	Group	
	2026 RM	2025 RM
Increase/(Decrease) on profit after tax:-		
USD/RM - Strengthened by 2% (2025: 5%)	**(25,000)**	(73,000)
- Weakened by 2% (2025: 5%)	**25,000**	73,000
SGD/RM - Strengthened by 1% (2025: 5%)	**3,000**	35,000
- Weakened by 1% (2025: 5%)	**(3,000)**	(35,000)
VND/RM - Strengthened by 2% (2025: 5%)	**(13,000)**	(60,000)
- Weakened by 2% (2025: 5%)	**13,000**	60,000
HKD/RM - Strengthened by 2% (2025: 5%)	**1,000**	3,000
- Weakened by 2% (2025: 5%)	**(1,000)**	(3,000)
CNY/RM - Strengthened by 1% (2025: 5%)	**(6,000)**	(26,000)
- Weakened by 1% (2025: 5%)	**6,000**	26,000

(iii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Group's financial instruments would fluctuate because of changes in market interest rates.

The Group's exposures to market risk of changes in interest rates relates primarily to the Group's deposits with investment banks and commercial banks. There is no formal hedging policy with respect to interest rate exposure.

Notes To The Financial Statements (cont'd)
30 June 2026

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(iii) Interest rate risk (cont'd)

The following table sets out the carrying amounts, interest rates as at the reporting date and the remaining maturities of the Group's financial assets that are exposed to interest rate risk.

	Note	Interest rates	Within 1 year RM	2 - 5 years RM	More than 5 years RM	Total RM
As at 30 June 2026						
Group						
Fixed rates						
Lease liabilities	**7**	**4.04% - 6.40%**	**311,005**	**419,201**	**39,385**	**769,591**
Floating rates						
Bank overdrafts	**18**	**6.70%**	**828,177**	**–**	**–**	**828,177**
Multi trade finance liabilities	**18**	**4.23% - 4.71%**	**3,300,000**	**–**	**–**	**3,300,000**
Term loans	**18**	**3.00% - 9.80%**	**3,654,090**	**5,298,813**	**2,337,435**	**11,290,338**
As at 30 June 2025						
Group						
Fixed rates						
Lease liabilities	7	3.25% - 6.46%	181,185	336,289	61,219	578,693
Floating rates						
Bank overdrafts	18	6.70%	1,722,755	–	–	1,722,755
Multi trade finance liabilities	18	3.75% - 5.01%	4,140,000	–	–	4,140,000
Term loans	18	3.00% - 8.20%	6,396,788	11,495,873	2,783,963	20,676,624

Sensitivity analysis for interest rate risk

The following table demonstrates the sensitivity analysis of the Group if interest rates at the end of reporting period changed by 100 basis points with all other variables held constant.

	Group	
	2026 RM	2025 RM
Profit after tax		
- Increase by 1% (2025: 1%)	**(117,200)**	(201,700)
- Decrease by 1% (2025: 1%)	**117,200**	201,700

Notes To The Financial Statements (cont'd)

30 June 2026

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(iv) Liquidity and cash flow risk

Liquidity risk and cash flow risk arises from the Group's and the Company's management of working capital. It is the risk that the Group and the Company would encounter difficulty in meeting its financial obligations when due.

The Group and the Company monitor and maintain a level of cash and cash equivalents deemed adequate by management to finance the Group's and the Company's operations and to mitigate the effects of fluctuations in cash flows.

The table below summarises the maturity profile of the liabilities of the Group and of the Company at the end of each reporting date based on contractual undiscounted repayment obligations.

	On demand or within one year RM	2 - 5 years RM	More than 5 years RM	Total RM
As at 30 June 2026				
Group				
Financial liabilities				
Trade and other payables	**9,304,770**	**–**	**–**	**9,304,770**
Lease liabilities	**341,324**	**458,334**	**40,960**	**840,618**
Bank overdrafts	**828,177**	**–**	**–**	**828,177**
Multi trade finance liabilities	**3,300,000**	**–**	**–**	**3,300,000**
Term loans	**4,184,305**	**6,219,603**	**2,858,993**	**13,262,901**
Total undiscounted financial liabilities	**17,958,576**	**6,677,937**	**2,899,953**	**27,536,466**
Company				
Financial liabilities				
Trade and other payables	**55,856**	**–**	**–**	**55,856**
Total undiscounted financial liabilities	**55,856**	**–**	**–**	**55,856**
Corporate guarantee*	**12,467,541**	**–**	**–**	**12,467,541**
As at 30 June 2025				
Group				
Financial liabilities				
Trade and other payables	5,990,121	–	–	5,990,121
Lease liabilities	203,909	368,491	65,116	637,516
Bank overdrafts	1,722,755	–	–	1,722,755
Multi trade finance liabilities	4,140,000	–	–	4,140,000
Term loans	8,033,576	13,395,684	3,020,641	24,449,901
Total undiscounted financial liabilities	20,090,361	13,764,175	3,085,757	36,940,293
Company				
Financial liabilities				
Trade and other payables	984,247	–	–	984,247
Total undiscounted financial liabilities	984,247	–	–	984,247

* This exposure is included in liquidity risk for illustration only. No financial guarantee was called upon by the holders as at the end of the reporting period.

Notes To The Financial Statements (cont'd)
30 June 2026

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(v) 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 instruments will fluctuate because of the changes in market prices. Equity price risk arises from the Group's and the Company's investment in unit trust funds.

If the unit prices quoted 'fair value through profit or loss' financial assets increased by 10%, with all other variables held constant, the Group and the Company's profit for the financial year at the end of the reporting period would increase approximately by RM1,674,356.

If the unit prices for quoted fair value through profit or loss financial assets decreased by 10%, with all other variables being held constant, it would have the equal but opposite effect on the amounts shown above.

32. SEGMENTAL REPORTING

Business segments

(a) Operating segments

The Group is principally involved in manufacturing, trading, marketing and distribution of processed food and beverage products.

Due to interrelated nature of manufacturing, trading, marketing and distribution of processed food and beverage products and similar operational characteristic of managing the same field, management is of the view that it is overseeing a single reportable segment. Hence, the Group does not present its results by industry or product segment.

(b) Geographical segments

Revenue information based on the geographical location of customers are disclosed in Note 20 to the financial statements.

The majority of the subsidiaries' non-current assets are located in Malaysia, except for AKK Vietnam, whose non-current assets are situated in Vietnam, as its principal place of business and incorporation is in Vietnam.

(c) Major customers

The following are major customers with revenue equal or more than 10 percent of the Group's revenue:

	RM	%
30.6.2026		
Customer A	**9,493,477**	**11**
30.6.2025		
Customer A	9,959,223	12

List of Properties

As at 30 June 2026

No.	Address of Property	Description / Existing Use	Tenure / Approximate Age of Building	Land Area / Built-Up Area	Net Book Value as at 30 June 2026	Date of Acquisition
1.	PLO 81, Jalan Cyber 5, Kawasan Perindustrian Senai III, 81400 Senai, Johor	6 factory blocks with annexed offices/The Group's headquarters, manufacturing and storage facilities, office and warehouse	Leasehold (until 14 March 2056) / 21 years	315,813 sq. ft. / 170,689 sq. ft.	Land: RM 6,831,670 Buildings: RM 4,512,122	14 July 2005
2.	Lot ME1-2, Road No. 4, Duc Hoa 1 Industrial Zone, Hamlet 5, Duc Hoa Dong Commune, Duc Hoa District, Long An Province, Vietnam	Industrial land/ Manufacturing and storage facilities, warehouse and office buildings.	Sublease (until 5 December 2058) / 8 years	117,789 sq. ft. / 36,210 sq. ft.	Land: RM 1,595,752 Buildings: RM 3,540,977	Land: 30 June 2014 Buildings: 31 December 2018
3.	GM 95, Lot 382, Mukim Senai, District of Kulai, State of Johor	Industrial land/Vacant	Freehold / NIL	285,857 sq. ft./ NIL	RM 6,335,429	14 November 2019

Analysis of Shareholdings

As at 24 September 2026

SHARE CAPITAL

Total Number of Issued Shares : 840,000,000 Ordinary Shares
Class of Shares : Ordinary Share
Voting Rights : One vote for each ordinary share held

DISTRIBUTION OF SHAREHOLDINGS

Size of Holding	No. of shareholders	%	No. of Ordinary Shares	%
1 – 99	7	0.346	286	0.000
100 - 1,000	578	28.599	285,600	0.034
1,001 - 10,000	698	34.537	3,705,514	0.441
10,001 - 100,000	552	27.313	20,238,400	2.409
100,001 – 5% of the shares	185	9.153	194,170,200	23.115
5% of the shares	1	0.049	621,600,000	74.000
Total	**2,021**	**100.000**	**840,000,000**	**100.000**

DIRECTORS' SHAREHOLDINGS

No.	Name	No. of Ordinary Shares held		No. of Ordinary Shares held	
		Direct	%	Indirect	%
1	GOH JOO SEONG	80,000	0.009	–	–
2	KOH AH KUAN	4,196,400	0.499	621,637,000^	74.004
3	KOH CHUNG JIE	–	–	–	–
4	KOH LIAN JIE	–	–	–	–
5	TAN BAN TATT	80,000	0.009	–	–
6	TAN MUI PING	80,000	0.009	–	–
7	WONG MAU LIN	80,000	0.009	–	–

Note:

^ *Deemed interested by virtue of his interest and the interests of spouse and children in A1 Koh Malaysia Sdn. Bhd. ("AKMSB") pursuant to Section 8(4) of the Act and deemed interested through shares held by his child pursuant to Section 59(11)(c) of the Act.*

SUBSTANTIAL SHAREHOLDERS

No.	Name	No. of Ordinary Shares held		No. of Ordinary Shares held	
		Direct	%	Indirect	%
1	A1 KOH MALAYSIA SDN. BHD.	621,600,000	74.000	–	–
2	KOH AH KUAN	4,196,400	0.499	621,637,000*	74.004
3	LIM SOK HUEY	–	–	625,833,000*	74.503

Note:

* *Deemed interested by virtue of their interests and the interests of their spouse and children in AKMSB pursuant to Section 8(4) of the Companies Act 2016 and deemed interested through shares held by their child pursuant to Section 59(11)(c) of the Act.*

Analysis of Shareholdings (cont'd)

As at 24 September 2026

LIST OF TOP 30 LARGEST SECURITIES ACCOUNTS HOLDERS

No.	Name of Shareholders	No. of Ordinary Shares	%
1	A1 KOH MALAYSIA SDN. BHD.	621,600,000	74.000
2	MAYBANK NOMINEES (TEMPATAN) SDN BHD MAYBANK TRUSTEES BERHAD FOR ARECA EQUITYTRUST FUND (211882)	39,587,800	4.712
3	MAYBANK NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR BEH KIM LING	8,000,000	0.952
4	HON KAR YUN	7,189,600	0.855
5	TAN SAI HOW	7,059,200	0.840
6	KOH AH KUAN	4,196,400	0.499
7	EMINENT REFLEXOLOGY (BUKIT INDAH) SDN BHD	4,000,000	0.476
8	NG SEA BU	4,000,000	0.476
9	BEH KIM LING	3,930,700	0.467
10	LEE HAN HWA	3,720,000	0.442
11	MAYBANK NOMINEES (TEMPATAN) SDN BHD MAYBANK TRUSTEES BERHAD FOR ARECA DIVIDEN INCOME FUND (412723)	3,693,000	0.439
12	KOH CHING SHIANG	3,565,200	0.424
13	PUBLIC NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR YO KA YAP (E-TSA)	2,963,200	0.352
14	WONG CHEW MING	2,575,500	0.306
15	MAYBANK NOMINEES (TEMPATAN) SDN BHD MAYBANK TRUSTEES BERHAD FOR ARECA EQUITY GROWTH FUND (427458)	2,543,000	0.302
16	KOH CHENG HUAT	2,106,000	0.250
17	JASON TAN KIM SONG	2,000,000	0.238
18	TAN ENG MENG	2,000,000	0.238
19	TAN POH LEONG	2,000,000	0.238
20	YU YU LEE	2,000,000	0.238
21	LIM THOW LOON	1,700,000	0.202
22	PUBLIC NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR OON KEE TAIN (E-BMM)	1,500,000	0.178
23	PUBLIC NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR TEO LING LEE (E-BPJ)	1,460,000	0.173
24	CHOO KUAN KIONG	1,452,100	0.172
25	CHAI MEI LIONG	1,413,500	0.168
26	GOH LEE HIAN	1,280,000	0.152
27	ENKO HOLDINGS SDN. BHD.	1,176,200	0.140
28	PUBLIC NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR SEE CHER CHEN (E-TSA)	1,100,000	0.130
29	TOH KIAN KEONG	1,050,000	0.125
30	NG LAI SOON	1,002,000	0.119

Notice of Annual General Meeting

NOTICE IS HEREBY GIVEN that the 14th Annual General Meeting ("AGM") of the Company will be held at Endau Hall, Impiana Hotel, Jalan Impian Senai Utama 2, Taman Impian Senai, 81400 Senai, Johor Darul Takzim, Malaysia on Tuesday, 8 December 2026 at 10:00 a.m., to transact the following businesses:

ORDINARY BUSINESS

1. To receive the Audited Financial Statements for the financial year ended 30 June 2026, together with the Directors' and Auditors' Reports thereon. **(Please refer to Note 1 of the Explanatory Notes)**

2. To re-elect the following Director who retires by rotation pursuant to Clause 76(3) of the Constitution of the Company: **Ordinary Resolution 1**

   (a) Ms. Wong Mau Lin

   Ms. Tan Mui Ping is also due for retirement under Clause 76(3), however, she had informed the Company that she would not be seeking re-election and accordingly, Tan Mui Ping will retire at the conclusion of the 14th AGM of the Company.

3. To approve the payment of Independent Non-Executive Directors' fees of up to RM240,000 for the period commencing immediately after the 14th Annual General Meeting ("AGM") and ending on the date of the next AGM to be held in 2027. **Ordinary Resolution 2**

4. To approve the payment of Independent Non-Executive Directors' allowances and benefits of up to RM19,000 for the special Board meetings convened after the conclusion of 13th AGM on 4 December 2025 and ending on the date of the 14th AGM to be held on 8 December 2026. **Ordinary Resolution 3**

5. To approve the payment of Independent Non-Executive Directors' allowances and benefits of up to an amount of RM40,000 commencing immediately after the 14th AGM on 8 December 2026 and ending on the date of the 15th AGM to be held in 2027, payable in a manner as determined by the Board of Directors. **Ordinary Resolution 4**

6. To re-appoint Grant Thornton Malaysia PLT as Auditors of the Company and authorise the Directors to fix their remuneration. **Ordinary Resolution 5**

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

BY ORDER OF THE BOARD

WONG CHEE YIN (MAICSA 7023530, SSM PC NO. 202008001953)
CHIANG SUE MAI (MAICSA 7031742, SSM PC NO. 202008000463)
Company Secretaries

Johor Bahru
30 October 2026

Notes:

1. The 14th AGM of the Company will be held in a physical format, in accordance with Rule 8.29A of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad. This format allows shareholders, proxies, corporate representatives, and/or attorneys to attend in person.

   For further details, please refer to the Administrative Guide for complete instructions on how to attend the 14th AGM.

2. For the purpose of determining who shall be entitled to attend the AGM, the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. to make available to the Company, a Record of Depositors as at 1 December 2026. Only a member whose name appears on this Record of Depositors shall be entitled to attend this AGM or appoint a proxy to attend, speak and vote on his/her/its behalf.

Notice of Annual General Meeting (cont'd)

3. A member entitled to attend and vote at this AGM is entitled to appoint a proxy or attorney or in the case of a corporation, to appoint a duly authorised representative to attend, participate, speak and vote in his place. A proxy may but need not be a member of the Company.

4. A member of the Company who is entitled to attend and vote at the AGM of the Company may appoint not more than 2 proxies to attend, participate, speak and vote instead of the member at the AGM.

5. Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), it may appoint not more than 2 proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.

6. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in 1 securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. An exempt authorised nominee refers to an authorised nominee defined under the Central Depositories Act which is exempted from compliance with the provisions of Section 25A(1) of the Central Depositories Act.

7. Where a member appoints more than 1 proxy, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies.

8. The appointment of a proxy may be made in a hard copy form or by electronic means in the following manner and must be received by the Company not less than 48 hours before the time appointed for holding the AGM or adjourned AGM at which the person named in the appointment proposes to vote:

   (i) In hard copy form
   In the case of an appointment made in hard copy form, the proxy form must be deposited with the Company's Share Registrar at Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) of Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia. Alternatively, the proxy form can be deposited in the designated drop box at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia.

   (ii) By electronic means
   The proxy form can be electronically lodged with the Share Registrar of the Company via Vistra Share Registry and IPO (MY) portal ("Vistra SRMY Portal") at srmy.vistra.com. Kindly refer to the Administrative Guide for the AGM on the procedures for electronic lodgement of proxy form via Vistra SRMY Portal.

9. Any authority pursuant to which such an appointment is made by a power of attorney must be deposited with the Company's Share Registrar at Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) of Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia, or alternatively, in the designated drop box at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia not less than 48 hours before the time appointed for holding the AGM or adjourned AGM at which the person named in the appointment proposes to vote. A copy of the power of attorney may be accepted provided that it is certified notarially and/or in accordance with the applicable legal requirements in the relevant jurisdiction in which it is executed.

10. Please ensure ALL the particulars as required in the proxy form are completed, signed and dated accordingly.

11. Last date and time for lodging the proxy form is **6 December 2026 (Sunday)** at **10:00 a.m.**

12. Please bring an **ORIGINAL** of the following identification papers (where applicable) and present it to the registration staff for verification:

   (i) Identity card (NRIC) (Malaysian), or
   (ii) Police report (for loss of NRIC)/Temporary NRIC (Malaysian), or
   (iii) Passport (Foreigner).

Notice of Annual General Meeting (cont'd)

13. For a corporate member who has appointed an authorised representative, please deposit the **ORIGINAL** certificate of appointment of authorised representative with the Share Registrar of the Company at Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.), Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia or alternatively, in the designated drop box at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia. The certificate of appointment of authorised representative should be executed in the following manner:

    (i) If the corporate member has a common seal, the certificate of appointment of authorised representative should be executed under seal in accordance with the constitution of the corporate member.
    (ii) If the corporate member does not have a common seal, the certificate of appointment of authorised representative should be affixed with the rubber stamp of the corporate member (if any) and executed by:

        (a) at least 2 authorised officers, of whom 1 shall be a director; or
        (b) any director and/or authorised officers in accordance with the laws of the country under which the corporate member is incorporated.

14. It is important that you read the Administrative Guide for the conduct of the 14th AGM.

EXPLANATORY NOTES ON ORDINARY BUSINESS

1. Agenda item no. 1 – Receipt of Audited Financial Statements

    This item is for discussion purposes only, as Sections 248(2) and 340(1)(a) of the Companies Act 2016 do not require formal shareholder approval for the Audited Financial Statements. Therefore, this item is not subject to voting.

2. Ordinary Resolution 1 – Re-election of Director

    Ms. Wong Mau Lin stands for re-election as Independent Non-Executive Director of the Company. Being eligible for re-election, Ms. Wong Mau Lin has offered herself for re-election at the forthcoming 14th AGM.

    The Board, having considered the recommendation of the Nomination and Remuneration Committee ("NRC"), which was made following its assessment of Ms. Wong Mau Lin's performance and contribution for the financial year ended 30 June 2026, as well as the requisite fit and proper assessment, proposes to recommend Ms. Wong Mau Lin for re-election as a Director of the Company, subject to shareholders' approval at the upcoming AGM.

    The Board strongly supports Ms. Wong Mau Lin's re-election, having regard to her consistent demonstration of strong leadership and stewardship of the Board. She has provided valuable guidance and oversight in support of the Company's strategic objectives and commitment to sound corporate governance. The Board is also of the view that her continued service as Chairman will contribute positively to the Company's continued growth, strategic direction and governance.

    Further details of Ms. Wong Mau Lin's profile is set out in the Company's Annual Report 2026.

3. Ordinary Resolution 2 – Approval of Directors' Fees

    Pursuant to Section 230(1) of the Companies Act 2016, the fees of the Directors shall be approved at a general meeting.

    After carefully considering the recommendations of the NRC, the Board has assessed the appropriate remuneration package for the Independent Non-Executive Directors, taking into account their responsibilities and benchmarking against peer organisations and industry standards. The Board proposes to recommend the approval of the Directors' fees for the period commencing immediately after the 14th AGM and ending on the date of the next AGM to be held in 2027 by the shareholders at a general meeting.

Notice of Annual General Meeting (cont'd)

The Directors' fees, which are estimated not to exceed RM240,000 for the following directors and a new Independent Non-Executive Director to be appointed: -

a. RM60,000 to Ms. Wong Mau Lin;
b. RM60,000 to Ms. Goh Joo Seong; and
c. RM60,000 to Mr. Tan Ban Tatt.

The proposed Directors' fees are calculated based on the current Board size. In the event the proposed amount proves insufficient, approval will be sought at the next AGM to address the shortfall.

4. Ordinary Resolution 3 – Approval of Additional Directors' Allowances and Benefits

At the 13th AGM held on 4 December 2025, the shareholders approved the payment of Directors' benefits of RM20,000 to the Independent Non-Executive Directors for the period commencing immediately after the 13th AGM on 4 December 2025 and ending on the date of the 14th AGM to be held on 8 December 2026.

During the said period, the Company convened special Board meetings which were not contemplated at the time of the 13th AGM and, accordingly, were not included in the Directors' allowances and benefits approved by the shareholders at the 13th AGM.

The Company is therefore seeking shareholders' approval at the 14th AGM for the payment of additional Directors' allowances and benefits of up to RM19,000, calculated at RM1,000 per meeting to each Independent Non-Executive Director for the special Board meetings convened during the said period.

5. Ordinary Resolution 4 – Approval of Directors' Allowances and Benefits

The Company is seeking shareholders' approval for the payment of Directors' allowances and benefits of up to RM40,000, calculated at RM1,000 per meeting to each Independent Non-Executive Director for the period commencing immediately after the 14th AGM and ending on the date of the 15th AGM to be held in 2027.

Following careful consideration of the recommendation of the NRC, which took into consideration, among others, the current board size, the number of scheduled meetings and the benefits required to attract and retain Directors, the Board proposes that the payment of Directors' allowances and benefits for the period commencing immediately after the 14th AGM and ending on the date of the 15th AGM to be held in 2027 be approved by the shareholders.

The proposed Directors' allowances and benefits are calculated based on the current Board size. In the event of any changes in the composition of the Board or more Board meetings are being held during the said period which result in the approved amount being insufficient, the Company will seek the relevant shareholders' approval for such payment.

6. Ordinary Resolution 5 – Re-appointment of Auditors

The Board, upon reviewing the assessment conducted by the Audit and Risk Management Committee ("ARMC") for the financial year ended 30 June 2026, and based on the ARMC's recommendation, proposes the re-appointment of Grant Thornton Malaysia PLT as the Auditors of the Company for the financial year ending 30 June 2027. In making this recommendation, the ARMC assessed various factors, the Auditors' skills, expertise, technical competence, industry knowledge, and resource capacity. Additionally, the ARMC evaluated the Auditors' ability to comply with relevant independence requirements and standards, their overall independence, and the audit fees.

The Board is satisfied with the evaluation results for the financial year ended 30 June 2026 and believes that Grant Thornton Malaysia PLT is well-positioned to continue conducting the audits of the Company and its subsidiaries for the financial year ending 30 June 2027, with satisfactory results.

Statement Accompanying Notice of Annual General Meeting

(Pursuant to Rule 8.29 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad)

As at the date of this notice, there are no individuals standing for election as Directors at the 14th AGM.

Administrative Guide for The Fourteenth Annual General Meeting ("14th AGM")

Day and Date : **Tuesday, 8 December 2026**
Time : **10:00 a.m.**
Venue : **Endau Hall, Impiana Hotel, Jalan Impian Senai Utama 2, Taman Impian Senai, 81400 Senai, Johor Darul Takzim, Malaysia**

REGISTRATION ON THE DAY OF THE 14th AGM

1. The registration counter will open at 9.00 a.m. on Tuesday, 8 December 2026 and will remain open until the conclusion of the 14th AGM or such time as may be determined by the Chairman of the meeting.

2. Please produce your ORIGINAL MyKad or Passport (for foreign shareholder) during registration for verification. Only original MyKad or Passport is valid for registration.

3. Please note that you are not allowed to register on behalf of another shareholder/proxy, even with the original MyKad or Passport of that other shareholder/proxy. Please make sure you collect your MyKad or Passport after the registration.

4. After verification and registration, you will be given an identification wristband. If you are attending the Meeting as a shareholder as well as proxy, you will be registered once and will only be given one identification wristband to enter the meeting hall. There is no replacement in the event that you lose/misplace the identification wristband.

5. After registration and signing on the Attendance List, please vacate the registration area.

CORPORATE MEMBERS

Corporate members who wish to appoint corporate representatives instead of proxy, must deposit their original or duly certified of appointment of corporate representative to Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) on or before the 14th AGM.

APPOINTMENT OF PROXY OR ATTORNEY

1. Only members whose names appear on the Record of Depositors as at 1 December 2026 shall be eligible to attend, speak and vote at the 14th AGM or appoint proxy(ies) and/or the Chairman of the Meeting to attend and vote on his/her behalf.

2. Members can appoint the Chairman of the Meeting as their proxy and indicate the voting instruction in the proxy form.

3. If you wish to participate in the 14th AGM yourself, please do not submit any proxy form for the 14th AGM. You will not be allowed to participate in the 14th AGM together with a proxy appointed by you.

4. Accordingly, proxy form and/or documents relating to the appointment of proxy/attorney for the 14th AGM whether in hard copy or by electronic means shall be deposited or submitted in the following manner and must be received by the Company not less than 48 hours before the time set for the 14th AGM or not later than **Sunday, 6 December 2026** at **10.00 a.m.**

   (i) <u>In Hard copy form:</u>

   In the case of an appointment made in hard copy form (by hand/post), the proxy form shall be deposited with the Company's Share Registrar at Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) of Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur or alternatively, at the drop box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur.

Administrative Guide for The Fourteenth Annual General Meeting ("14th AGM") (cont'd)

(ii) By Electronic form:

The procedures to submit your proxy form electronically via Vistra Share Registry and IPO (MY) Portal ("Vistra SRMY Portal") are summarized below:

Procedure	Action
i. Steps for Individual Shareholders	
Register as a User at Vistra SRMY Portal	1. Visit the website at srmy.vistra.com. 2. Click "Register" and select "Individual Holder" and complete the New User Registration Form. 3. For guidance, you may refer to the tutorial guide available on the homepage. 4. Once registration is completed, you will receive an email notification to verify your registered email address. 5. After verification, your registration will be reviewed and approved within 1 working day. A confirmation email will be sent once approved. 6. Once you receive the confirmation, activate your account by creating your password. *If you are an existing user with Vistra SRMY Portal or our TIIH Online portal previously, you are not required to register again.*
Proceed with submission of proxy form	1. After the release of the Notice of Meeting by the Company, login with your email address and password. 2. Select the corporate event: **"A1 A.K. KOH GROUP BERHAD 14th AGM"**. 3. Navigate to the 3 dots at the end of the corporate event and choose **"SUBMISSION OF PROXY FORM"**. 4. Read and agree to the Terms and Conditions and confirm the Declaration. 5. Indicate the total number of shares assigned to your proxy(s) to vote on your behalf. 6. Appoint your proxy(ies) and insert the required details of your proxy(ies) or appoint the Chairman as your proxy. 7. Indicate your voting instructions – FOR or AGAINST or ABSTAIN. 8. Print the proxy form for your record.
ii. Steps for Corporation or Institutional Shareholders	
Register as a User at Vistra SRMY Portal	1. Visit the website at srmy.vistra.com. 2. Click "Register" and select "Representative of Corporate Holder" and complete the New User Registration Form. 3. Complete the registration form with your personal details. 4. Once registration is completed, you will receive an email notification to verify your registered email address. 5. After verification, your registration will be reviewed and approved within 2 working days. A confirmation email will be sent once approved. 6. Once you receive the confirmation, activate your account by creating your password. *Note: The representative of a corporation or institutional shareholder must register as a user in accordance with the above steps before he/she can subscribe to this corporate holder electronic proxy submission. Please contact Vistra if you need clarifications on the user registration.*

Administrative Guide for The Fourteenth Annual General Meeting ("14th AGM") (cont'd)

Procedure	Action
Proceed with submission of proxy form	Login to srmy.vistra.com with your email address and password. 1. Select the corporate event: **"A1 A.K. KOH GROUP BERHAD 14th AGM"**. 2. Navigate to the icon ">" at the end of the corporate event. 3. Read and agree to the Terms and Conditions and confirm the Declaration. 4. Select the corporate holder's name. 5. Proceed to download the submission file. 6. Prepare the file for the appointment of proxy(ies) by inserting the required data. 7. Proceed to upload the duly completed proxy appointment file. 8. Select **"Confirm"** to complete your submission. 9. Print the confirmation report of your submission for your record.

VOTING AT MEETING

1. The voting at the 14th AGM will be conducted by poll in accordance with Rule 8.29A of ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"). The Company has appointed Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) as Poll Administrator to conduct poll voting electronically (e-voting) via Vistra SRMY Portal and Independent Scrutineers will be appointed to verify the results of the poll.

2. During the 14th AGM, the Chairman will invite the Poll Administrator to brief you on the poll procedure.

3. Upon completion of the voting session for the 14th AGM, the Independent Scrutineers will verify the poll results for the announcement by the Chairman, followed by the Chairman's declaration whether the resolutions are carried.

RESULTS OF THE VOTING

The resolutions proposed at the 14th AGM and the results of the voting will be announced at the 14th AGM and subsequently via an announcement made by the Company through Bursa Securities at www.bursamalaysia.com.

NO RECORDING OR PHOTOGRAPHY

No recording or photography of the 14th AGM proceedings is allowed without prior written permission of the Company.

NO SMOKING POLICY

A no smoking policy is maintained in the Meeting Hall. Your co-operation is much appreciated.

DOOR GIFT & REFRESHMENT

Please be informed that no door gifts or food vouchers will be provided to members/proxies at the meeting venue. Light refreshments will be provided.

ENQUIRY

If you have any enquiry prior to the meeting, you may contact the Share Registrar during office hours on Mondays to Fridays from 9.00 a.m. to 5.00 p.m. (except public holidays).

Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.)
General Line : +603-2783 9299
Email : is.enquiry@vistra.com

The Company may at its discretion make any changes to the above arrangements in the event of unforeseen circumstances.

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Proxy Form

CDS Account No.	No. of Shares Held

A1 A.K. KOH GROUP BERHAD
Registration No. 201201039541 (1024019-T)
(Incorporated in Malaysia)

I/We _____ Tel: _____
[Full name in block and as per NRIC/passport, NRIC/Passport/Company No.]
of _____
[Full address]

being member(s) of **A1 A.K. KOH GROUP BERHAD**, hereby appoint:

Full Name (in Block and as per NRIC/Passport):	**NRIC/Passport No.:**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address:			

and / or (delete as appropriate)

Full Name (in Block and as per NRIC/Passport):	**NRIC/Passport No.:**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address:			

or failing him/her, the Chairman of the Meeting, as my/our proxy(ies) to vote for me/us and on my/our behalf at the 14th Annual General Meeting ("AGM") of the Company which will be held at Endau Hall, Impiana Hotel, Jalan Impian Senai Utama 2, Taman Impian Senai, 81400 Senai, Johor Darul Takzim, Malaysia on Tuesday, 8 December 2026 at 10:00 a.m. or any adjournment thereof, and to vote as indicated below:

Resolution	**Description of Resolution**	**For**	**Against**
Ordinary Resolution 1	Re-election of Wong Mau Lin		
Ordinary Resolution 2	Independent Non-Executive Directors' Fees		
Ordinary Resolution 3	Payment of Independent Non-Executive Directors' allowances and benefits up to RM19,000 for the period from the 13th AGM to the 14th AGM.		
Ordinary Resolution 4	Payment of Independent Non-Executive Directors' allowances and benefits up to an amount of RM40,000 for the period from the 14th AGM to the 15th AGM.		
Ordinary Resolution 5	Re-appointment of Auditors		

Please indicate with an "X" in the space provided whether you wish your votes to be cast for or against the resolutions. In the absence of specific direction, your proxy will vote or abstain as he/she thinks fit.

Signed this _____ day of _____ 2026

_____
Signature*
Member

* Manner of execution:
(a) If you are an individual member, please sign where indicated.
(b) If you are a corporate member which has a common seal, this proxy form should be executed under seal in accordance with the constitution of your corporation.
(c) If you are a corporate member which does not have a common seal, this proxy form should be affixed with the rubber stamp of your company (if any) and executed by:
  (i) at least 2 authorised officers, of whom one shall be a director; or
  (ii) any director and/or authorised officers in accordance with the laws of the country under which your corporation is incorporated.

Fold This Flap For Sealing

Notes:

1. The 14th AGM of the Company will be held in a physical format, in accordance with Rule 8.29A of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad. This format allows shareholders, proxies, corporate representatives, and/or attorneys to attend in person.

   For further details, please refer to the Administrative Guide for complete instructions on how to attend the 14th AGM.

2. For the purpose of determining who shall be entitled to attend the AGM, the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. to make available to the Company, a Record of Depositors as at 1 December 2026. Only a member whose name appears on this Record of Depositors shall be entitled to attend this AGM or appoint a proxy to attend, speak and vote on his/her/its behalf.
3. A member entitled to attend and vote at this AGM is entitled to appoint a proxy or attorney or in the case of a corporation, to appoint a duly authorised representative to attend, participate, speak and vote in his place. A proxy may but need not be a member of the Company.
4. A member of the Company who is entitled to attend and vote at the AGM of the Company may appoint not more than 2 proxies to attend, participate, speak and vote instead of the member at the AGM.
5. Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), it may appoint not more than 2 proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.
6. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in 1 securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. An exempt authorised nominee refers to an authorised nominee defined under the Central Depositories Act which is exempted from compliance with the provisions of Section 25A(1) of the Central Depositories Act.
7. Where a member appoints more than 1 proxy, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies.
8. The appointment of a proxy may be made in a hard copy form or by electronic means in the following manner and must be received by the Company not less than 48 hours before the time appointed for holding the AGM or adjourned AGM at which the person named in the appointment proposes to vote:

   (i) In hard copy form

   In the case of an appointment made in hard copy form, the proxy form must be deposited with the Company's Share Registrar at Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) of Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia. Alternatively, the proxy form can be deposited in the designated drop box at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia.

   (ii) By electronic means

   The proxy form can be electronically lodged with the Share Registrar of the Company via Vistra Share Registry and IPO (MY) portal ("Vistra SRMY Portal") at srmy.vistra.com. Kindly refer to the Administrative Guide for the AGM on the procedures for electronic lodgement of proxy form via Vistra SRMY Portal.

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AFFIX
STAMP

SHARE REGISTRAR

A1 A.K. KOH GROUP BERHAD [201201039541 (1024019-T)]
Vistra Investor & Issuing House Services Sdn. Bhd.
(Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.)
Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South
No. 8 Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia

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9. Any authority pursuant to which such an appointment is made by a power of attorney must be deposited with the Company's Share Registrar at Vistra Investor & Issuing House Services Sdn. Bhd. (Formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) of Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia, or alternatively, in the designated drop box at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia not less than 48 hours before the time appointed for holding the AGM or adjourned AGM at which the person named in the appointment proposes to vote. A copy of the power of attorney may be accepted provided that it is certified notarially and/or in accordance with the applicable legal requirements in the relevant jurisdiction in which it is executed.
10. Please ensure ALL the particulars as required in the proxy form are completed, signed and dated accordingly.
11. Last date and time for lodging the proxy form is **6 December 2026 (Sunday)** at **10:00 a.m.**
12. Please bring an **ORIGINAL** of the following identification papers (where applicable) and present it to the registration staff for verification:
    (i) Identity card (NRIC) (Malaysian), or
    (ii) Police report (for loss of NRIC)/Temporary NRIC (Malaysian), or
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    (i) If the corporate member has a common seal, the certificate of appointment of authorised representative should be executed under seal in accordance with the constitution of the corporate member.
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        (a) at least 2 authorised officers, of whom 1 shall be a director; or
        (b) any director and/or authorised officers in accordance with the laws of the country under which the corporate member is incorporated.
14. It is important that you read the Administrative Guide for the conduct of the 14th AGM.



www.a1akkoh.com

A1 A.K. KOH GROUP BERHAD
(Registration No. 201201039541(1024019-T))

PLO 81, Jalan Cyber 5
Kawasan Perindustrian Senai III
81400 Senai, Johor, Malaysia

Tel : +607-599 0001 | Email : a1akkohgroup@akkoh.com