



**ROHAS TECNIC BERHAD**  
199401016997 (302675-A)

# Growing Across the **Region**



ANNUAL REPORT **2025**

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This annual report is available on the web at <https://rohastecnic.com/annual-reports/>

or you can scan here to download



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# Who We Are

Rohas Tecnic Berhad and its subsidiaries (“RTB Group”) are a Malaysia-based group involved in regional utility infrastructure markets primarily in the Power & Energy, Telecommunication and Water & Sewage. RTB Group is the market leader in the manufacturing of steel lattice towers and monopoles for power transmission and telecommunications in Malaysia as well as in the provision of full turnkey solutions in Engineering, Procurement, Construction and Commissioning (“EPCC”) projects both in Malaysia and other countries in the region.

The strength of RTB Group is supported by its in-house design and engineering capabilities in the field of electrical, structural and civil works. RTB Group has a strong foundation and track record in delivering EPCC projects at high quality standards in a cost effective manner. Its EPCC offerings cover turnkey solutions for High Voltage Transmission lines & substations, Telecommunication towers network roll-out and Mechanical and Electrical (“M&E”) works for water and sewage treatment plants. With more than 4 decades of industry knowledge and design experience gained over the years, RTB Group will continuously seek new opportunities and to transform it into a leading regional utility infrastructure company.

## Mission Statements



### MISSION

We aim to maintain our leadership in tower construction and deepen our involvement in EPCC opportunities



### MOTTO

We shall do better because we can

# Thirty-Second (32<sup>nd</sup>) Annual General Meeting

**NOTICE IS HEREBY GIVEN** that the Thirty-Second (32<sup>nd</sup>) Annual General Meeting (“AGM”) (“32<sup>nd</sup> AGM”) of Rohas Tecnic Berhad (the “Company”) will be held at Topas Room, Ground Floor, The Saujana Hotel Kuala Lumpur, Saujana Resort, Jalan Lapangan Terbang SAAS, 40150 Shah Alam, Selangor Darul Ehsan, Malaysia (“Meeting Venue”) on Thursday, 11 June 2026 at 10:00 a.m. for the following purposes:

## AS ORDINARY BUSINESS:

1. To receive the Audited Financial Statements of the Company for the financial year ended 31 December 2025 together with the Reports of the Directors and Auditors thereon. (Please refer Explanatory Note A)
2. To re-elect the following Directors, each of whom retires in accordance with Clause 139 or Clause 144 (where applicable) of the Company’s Constitution and being eligible, offers himself or herself for re-election: -
  - (i) Sia Bun Chun (Clause 139) (Ordinary Resolution 1)
  - (ii) Wan Afzal-Aris Wan Azmi (Clause 144) (Ordinary Resolution 2)
  - (iii) Amylia Azlan (Clause 144) (Ordinary Resolution 3)

Dr. Ir. Jeyanthi Ramasamy who also retires by rotation in accordance with Clause 139 of the Company’s Constitution, has expressed her intention not to seek re-election. Hence, she will retain office until the conclusion of the 32<sup>nd</sup> AGM.
3. To approve the Directors’ fees and benefits payable to the Non-Executive Directors of up to RM845,600.00 from the conclusion of this meeting until the conclusion of the next Annual General Meeting of the Company. (Ordinary Resolution 4)
4. To re-appoint BDO PLT as Auditors of the Company for the financial year ending 31 December 2026 and to authorise the Directors to fix their remuneration. (Ordinary Resolution 5)

## AS SPECIAL BUSINESS:

To consider and if thought fit, to pass the following Resolution as Ordinary Resolution: -

5. **ORDINARY RESOLUTION  
AUTHORITY FOR DIRECTORS TO ISSUE SHARES** (Ordinary Resolution 6)
 

“THAT subject always to the Companies Act 2016 (“the Act”), the Constitution of the Company and the approvals from Bursa Malaysia Securities Berhad (“Bursa Securities”) and any other governmental and/or regulatory authorities, where such approval is necessary, the Directors of the Company be and are hereby authorised and empowered, pursuant to Sections 75 and 76 of the Act, to issue and allot shares in the capital of the Company from time to time at such price and upon such terms and conditions and for such purposes and to such person or persons whomsoever the Directors of the Company may in their absolute discretion deem fit provided always that the aggregate number of shares issued pursuant to this Resolution does not exceed ten percent (10%) of the total number of issued shares of the Company for the time being to be utilised before the conclusion of the next Annual General Meeting (“AGM”) of the Company (hereinafter referred to as the “General Mandate”).

## Thirty-Second (32<sup>nd</sup>) Annual General Meeting (Cont'd)

THAT in connection with the above, pursuant to Section 85 of the Act to be read together with Clauses 16 and 17 of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company to be offered new shares ranking equally to the existing issued shares arising from any issuance of new shares pursuant to the General Mandate;

AND THAT the Directors of the Company be and are also empowered to obtain the approval for the listing of and quotation for the additional shares so issued pursuant to the General Mandate.

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

### 6. ORDINARY RESOLUTION

(Ordinary Resolution 7)

#### PROPOSED SHARE BUY-BACK AUTHORITY FOR THE COMPANY TO PURCHASE ITS OWN SHARES ("PROPOSED SHARE BUY-BACK AUTHORITY")

"THAT subject to the Companies Act, 2016 ("the Act"), rules, regulations and orders made pursuant to the Act, the provisions of the Company's Constitution, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") and any other relevant authorities, the Directors of the Company be and are hereby authorised to purchase such number of ordinary shares of the Company as may be determined by the Directors through Bursa Securities at any time, upon such terms and conditions as the Directors shall in their absolute discretion deem fit and expedient in the best interest of the Company provided that:

- (a) the aggregate number of ordinary shares which may be purchased and/or held by the Company does not exceed ten percent (10%) of the total number of issued shares of the Company at any point of time; and
- (b) the maximum amount of funds to be allocated by the Company for the purchase of its own ordinary shares shall not exceed the Company's retained profits at the time of such purchase.

THAT the Directors be and are hereby further authorised to deal with the ordinary shares so purchased in their absolute discretion (which may be distributed as dividends, resold, transferred, cancelled and/or in any other manner as prescribed by the Act, rules, regulations and orders made pursuant to the Act, the provisions of the Company's Constitution, the Main Market Listing Requirements of Bursa Securities and any other relevant authorities for the time being in force);

THAT such authority conferred by this resolution will commence immediately upon the passing of this resolution and shall continue to be in force until:

- (a) the conclusion of the next Annual General Meeting ("AGM") of the Company, at which time the authority will lapse unless by ordinary resolution passed at the meeting, the authority is renewed, either unconditionally or subject to conditions; or
- (b) the expiration of the period within which the next AGM is required by law to be held; or
- (c) revoked or varied by an ordinary resolution passed by the shareholders in a general meeting,

## Thirty-Second (32<sup>nd</sup>) Annual General Meeting (Cont'd)

whichever is the earlier;

AND THAT the Directors of the Company be and are hereby authorised to take all such steps as are necessary or expedient to implement, finalise and give full effect to the purchase of the ordinary shares of the Company pursuant to the Proposed Share Buy-Back Authority with full powers to assent to any conditions, modification, variations and/or amendments as may be required or imposed by the relevant authorities and with full power to do all such acts and things (including executing all such documents as may be required) as the Directors may deem fit and expedient in the best interest of the Company.”

7. To transact any other business of the Company of which due notice shall have been given.

### BY ORDER OF THE BOARD

**TAN KAH KOON (MAICSA 7066666) (SSM PC No.: 201908001500)**  
**CHONG MEI YAN (MAICSA 7047707) (SSM PC No.: 202008001961)**  
 Company Secretaries  
 30 April 2026

### Notes:

- (1) In respect of deposited securities, only members whose names appear in the Record of Depositors on 3 June 2026 (General Meeting Record of Depositors) shall be eligible to attend and vote at this Annual General Meeting (“AGM” or “Meeting”), or appoint a proxy to attend and vote on his behalf. A proxy may but need not be a member of the Company.
- (2) A member who is an authorised nominee may appoint not more than two (2) proxies in respect of each securities account he holds with ordinary shares of the Company standing to the credit of the said securities account. A member other than an authorised nominee shall be entitled to appoint not more than two (2) proxies to attend and vote at the same meeting. For a member who is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account (“**omnibus account**”), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account the member holds.
- (3) Where a member appoints more than one (1) proxy, the appointment shall be invalid unless the member specifies the proportions of the member’s shareholding to be represented by each proxy.
- (4) The instrument appointing a proxy shall be in writing under the hand of the appointor or his attorney duly authorised in writing or if the appointor is a corporation either under Common Seal or under the hand of an officer or attorney duly authorised.
- (5) The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority shall be deposited at the office of the Share Registrar, Securities Services (Holdings) Sdn. Bhd. at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan not less than forty-eight (48) hours before the time for holding the Meeting or any adjournment thereof. All resolutions set out in this notice of meeting are to be voted by poll.

The Administrative Guide for the Conduct of a General Meeting is available for download at [rohastecnic.com](http://rohastecnic.com).

## Thirty-Second (32<sup>nd</sup>) Annual General Meeting (Cont'd)

### EXPLANATORY NOTES: -

#### Note A - Audited Financial Statements

The Audited Financial Statements laid at this Meeting pursuant to Section 340(1)(a) of the Companies Act 2016 are meant for discussion only. It does not require shareholders' approval, and therefore, shall not be put for voting.

#### Ordinary Resolution 1 to 3 – Re-election of Directors

In accordance with Clause 139 of the Constitution of the Company, an election of Directors shall take place each year during the AGM. Each director shall retire from office at least once in every three (3) years but shall be eligible for re-election. A Director appointed or confirmed by ordinary resolution shall retire at the AGM in the subsequent year. One-third (1/3) of the Directors for the time being, or, if their number is not three (3) or a multiple of three (3), then the number nearest to one-third (1/3), shall retire from office yearly at the conclusion of the AGM. A retiring Director shall retain office until the close of the meeting at which he or she retires.

In accordance with Clause 144, a person who is appointed as a Director shall hold office only until the next AGM and shall then be eligible for re-election.

At the 32<sup>nd</sup> AGM, the following Directors are standing for re-election as Directors of the Company, and being eligible, have offered themselves for re-election:-

- (i) Sia Bun Chun (Clause 139)
- (i) Wan Afzal-Aris Wan Azmi (Clause 144)
- (i) Amylia Azlan (Clause 144)

(items (i) to (iii) collectively refers as "Retiring Directors")

Dr. Ir. Jeyanthi Ramasamy who also retires by rotation in accordance with Clause 139 of the Company's Constitution, has expressed her intention not to seek re-election. Hence, she will retain office until the conclusion of the 32<sup>nd</sup> AGM.

The Board has endorsed the recommendation from the Nomination and Remuneration Committee ("NRC") to re-elect the Retiring Directors as they have met all criteria as set forth in the Directors' Fit and Proper Policy of the Company and based on the satisfactory outcome of their Individual Directors Performance Evaluation, where applicable. Further, they possess the required skill set to facilitate and contribute to the Board's effectiveness and value.

The profile of the Retiring Directors are set out of in the Profiles of the Board of Directors of the Annual Report 2025.

## Thirty-Second (32<sup>nd</sup>) Annual General Meeting (Cont'd)

### Ordinary Resolution 4 – Directors' Fees and Benefits Payable

Pursuant to Section 230(1) of the Companies Act 2016, fees and benefits payable (“**Remuneration**”) to the Directors of the Company shall be approved by the shareholders at a general meeting. The Company is requesting shareholders' approval for the payment of Remuneration to Non-Executive Directors (“**NEDs**”) for the period from the conclusion of this Annual General Meeting up until the conclusion of the next Annual General Meeting of the Company. The Remuneration comprises Directors' fees, meeting attendance allowances, benefits in kind and other emoluments.

The total Remuneration paid to the NEDs for the financial year ended 31 December 2025 was RM480,766.45, the details of which are published in the Corporate Governance Report on the Company's website at [rohastecnic.com](http://rohastecnic.com).

The Remuneration payable for the NEDs for the period from the conclusion of this AGM until the conclusion of the next AGM of the Company (“**Mandate Period**”) are estimated not to exceed RM845,600.00. The calculation is based on the estimated Directors' fees, the size of the Board and Board Committees and the number of meetings estimated to be held during the Mandate Period, travelling allowances, benefits in kind and premium for insurance coverage and/or possible claims for hospital, surgery and personal accident required. The Board will seek shareholders' approval at the next AGM in the event the proposed Remuneration is insufficient.

### Ordinary Resolution 5 – Re-Appointment of Auditors

The Audit and Risk Management Committee (“**ARMC**”) evaluated BDO PLT's performance, effectiveness, independence, and objectivity. Satisfied with this assessment, the ARMC recommended to the Board the re-appointment of BDO PLT as Auditors of the Company for the financial year ending 31 December 2026, with their remuneration to be determined by the Board. The Board endorsed the ARMC's recommendation and proposes it to the shareholders for approval at the 32<sup>nd</sup> AGM.

### Ordinary Resolution 6 – Authority for Directors to issue shares

The Company wishes to renew the mandate on the authority to issue shares pursuant to the Act at the 32<sup>nd</sup> AGM of the Company. The Company had been granted a general mandate by its shareholders at the 31<sup>st</sup> AGM of the Company held on 10 June 2025 (hereinafter referred to as the “**Previous Mandate**”). The Previous Mandate granted by the shareholders had not been utilised and hence, no proceeds were raised therefrom.

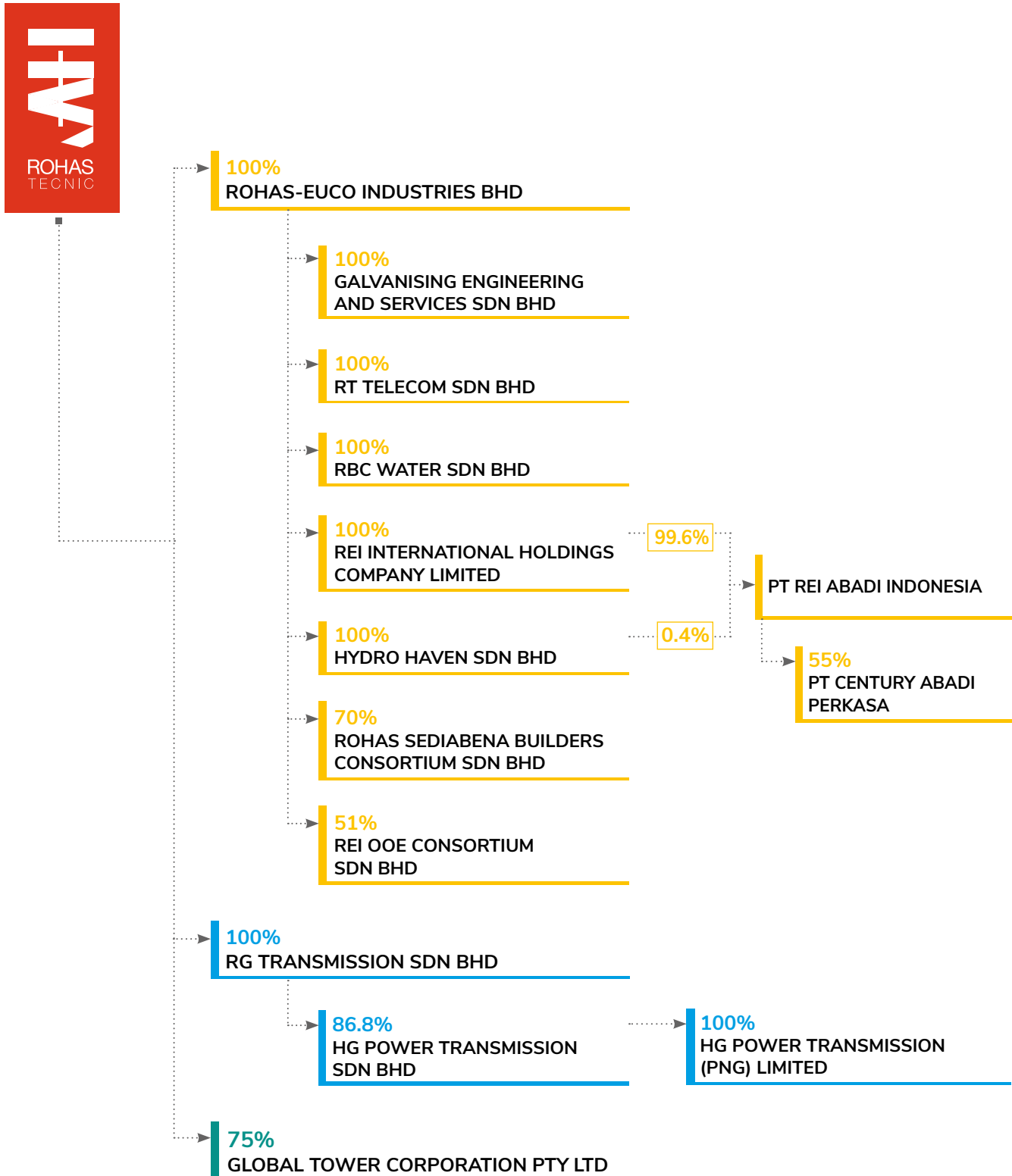
This Proposed Resolution 6 which is an Ordinary Resolution, if passed, will grant a renewed general mandate and waiver of the statutory pre-emptive rights which will provide flexibility for the Company and will empower the Directors to issue new shares in the Company up to an amount not exceeding in total ten percent (10%) of the issued share capital of the Company for the purpose of funding current and/or future investment projects, working capital, and/or strategic development of the Group. This would eliminate any delay arising from and cost involved in convening a general meeting to obtain approval of the shareholders for such issuance of shares. This authority, unless revoked or varied at a general meeting, will be valid until the conclusion of the next AGM.

### Ordinary Resolution 7 – Proposed Share Buy-Back Authority

This Proposed Ordinary Resolution 7, if passed, will allow the Company to purchase its own shares through Bursa Securities up to ten per centum (10%) of the total number of issued shares of the Company. Please refer to the Share Buy-Back Statement dated 30 April 2026 for further details of the Proposed Share Buy-Back Authority.

# Group Corporate Structure

As At 27 March 2026



# Corporate Information

## BOARD OF DIRECTORS

SIA BUN CHUN

DR. IR. JEYANTHI RAMASAMY

SHAHARUDDIN ZAINUDDIN

KAMAROL ZAMAN RADZAK

WAN AFZAL-ARIS WAN AZMI

AMYLIA AZLAN

## AUDIT AND RISK MANAGEMENT COMMITTEE

Shaharuddin Zainuddin  
Dr. Ir. Jeyanthi Ramasamy  
Kamarol Zaman Radzak

## NOMINATION AND REMUNERATION COMMITTEE

Sia Bun Chun  
Dr. Ir. Jeyanthi Ramasamy  
Kamarol Zaman Radzak

## SUSTAINABILITY COMMITTEE

Dr. Ir. Jeyanthi Ramasamy  
Wan Afzal-Aris Wan Azmi

## COMPANY SECRETARY

Tan Kah Koon  
(MAICSA 7066666)  
(SSM PC No.: 201908001500)

Chong Mei Yan  
(MAICSA 7047707)  
(SSM PC No.:202008001961)

## REGISTERED OFFICE

29-2, Level 29, Oval Damansara,  
685, Jalan Damansara,  
Taman Tun Dr. Ismail,  
60000 Kuala Lumpur,  
W.P. Kuala Lumpur, Malaysia.  
Tel : +603-2770 8163  
Fax : +603-2770 8166  
Email : admin@kingdom.com.my

## HEAD OFFICE

15<sup>th</sup> Floor, East Wing, Rohas Tecnic  
No. 9, Jalan P. Ramlee  
50250 Kuala Lumpur  
W. P. Kuala Lumpur, Malaysia  
Tel : +603-2163 3900  
Fax : +603-2164 9800  
Email : rtb@rohastecnic.com  
Website : rohastecnic.com

## SHARE REGISTRARS

**Securities Services (Holdings) Sdn. Bhd.**  
Level 7, Menara Milenium,  
Jalan Damanlela,  
Pusat Bandar Damansara,  
Damansara Heights,  
50490 Kuala Lumpur,  
W.P. Kuala Lumpur,  
Malaysia.  
Tel : +603-2084 9000  
Fax : +603-2094 9940 /  
+603-2095 0292  
Email : info@sshsb.com.my

## STOCK EXCHANGE LISTING

Bursa Malaysia Securities Berhad  
Main Market  
Stock Code: 9741

## AUDITORS

BDO PLT,  
Chartered Accountants,  
Level 8, BDO @ Menara CenTARa,  
360, Jalan Tuanku Abdul Rahman  
50100 Kuala Lumpur  
W.P. Kuala Lumpur, Malaysia.  
Tel : +603-2616 2888  
Fax : +603-2616 3190/3191  
Website : www.bdo.my

## PRINCIPAL BANKERS

Malayan Banking Berhad  
OCBC Al-Amin Bank Berhad  
Standard Chartered Saadiq Berhad  
United Overseas Bank (Malaysia) Berhad  
AmBank (M) Berhad  
Export-Import Bank of Malaysia Berhad  
CIMB Bank Berhad

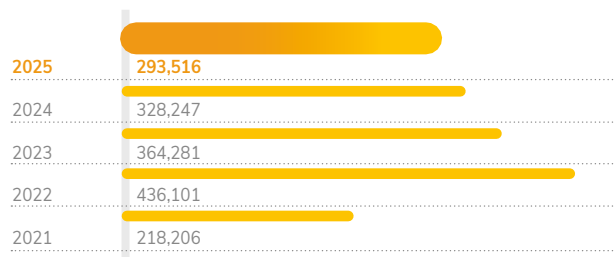
## 5 Years Financial Highlight

Financial year ended	2021 RM'000	2022 RM'000	2023 RM'000	2024 RM'000	2025 RM'000
Revenue	218,206	436,101	364,281	328,247	<b>293,516</b>
Operating profit/(loss)	(18,073)	30,230	13,361	2,898	<b>15,336</b>
EBITDA/(LBITDA)	(1,545)	39,261	20,490	13,212	<b>28,293</b>
Profit/(Loss) after tax	(15,548)	20,441	6,888	(5,438)	<b>2,715</b>
Profit/(Loss) after tax and minority interest	(11,318)	18,264	3,289	(5,070)	<b>3,077</b>
Cash and cash equivalent	84,794	57,302	103,677	90,891	<b>141,925</b>
Total assets	513,566	660,742	674,982	647,875	<b>615,359</b>
Borrowings	84,724	110,469	144,232	151,611	<b>154,286</b>
Total liabilities	183,519	298,303	317,598	295,704	<b>264,768</b>
Shareholders' fund	330,047	362,439	357,384	352,171	<b>350,592</b>
Earnings per share (sen)	(2.39)	3.86	0.70	(1.07)	<b>0.65</b>
Net assets per share (RM)	0.66	0.69	0.69	0.68	<b>0.68</b>
Net debt to equity (times)	0.26	0.30	0.40	0.43	<b>0.44</b>



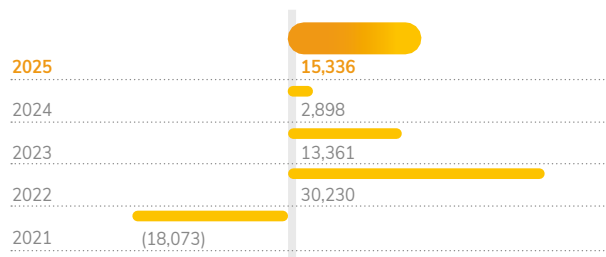
REVENUE (RM'000)

**RM293.52 mil**



OPERATING PROFIT/(LOSS) (RM'000)

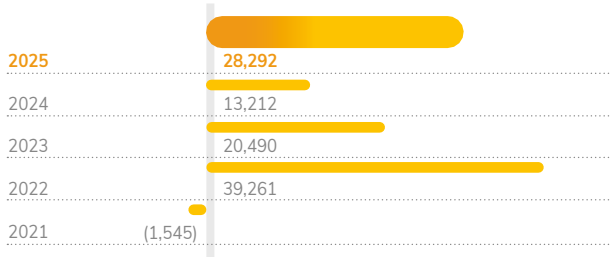
**RM15.34 mil**



## 5 Years Financial Highlight (Cont'd)

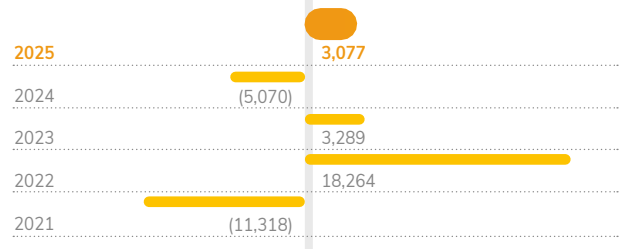
EBITDA/(LBITDA) (RM'000)

**RM28.29 mil**



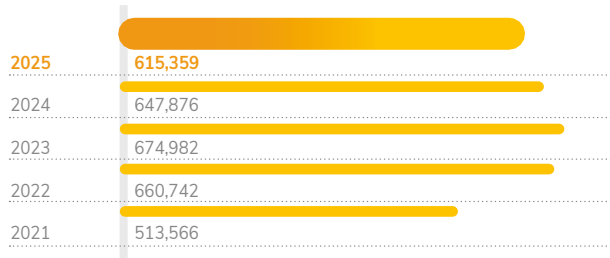
PROFIT/(LOSS) AFTER TAX AND  
MINORITY INTEREST (RM'000)

**RM3.08 mil**



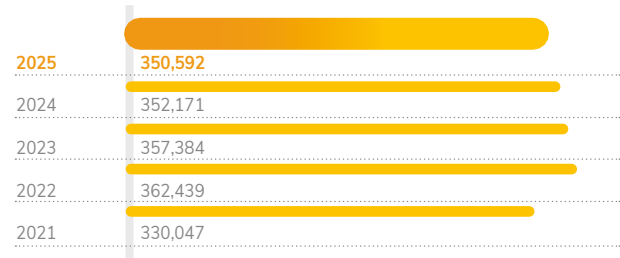
TOTAL ASSETS (RM'000)

**RM615.36 mil**



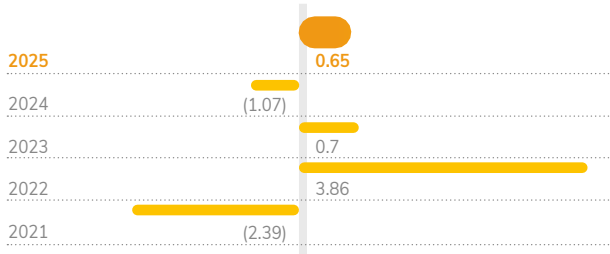
SHAREHOLDERS' FUND (RM'000)

**RM350.59 mil**



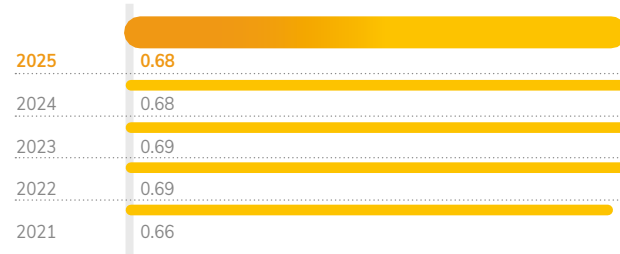
EARNINGS PER SHARE (SEN)

**0.65 sen**



NET ASSETS PER SHARE (RM)

**RM0.68**



# Key Milestones

## 2019

### 25 May

RBC Water Sdn Bhd ("RBC") completed the 40% share acquisition of Phu My Vinh Construction and Investment Corporation ("PMV")

### 29 May

25<sup>th</sup> AGM and proposed final dividend of 1.0 sen per share to shareholders

### 21 June

RTB has entered into Share Purchase Agreement to acquire 75% of Global Tower Corporation Pty Ltd ("GTC")

### 8 November

REI and GES accredited with ISO 45001:2018 Occupational Health and Safety Management Systems certification

### 20 November

Completion of REI Monopole Manufacturing facilities and relocation of related equipment

## 2020

### 31 January

Paid out interim dividend 0.5 sen per share to shareholders

### 18 March

Manufacturing plant and construction sites in Malaysia stop work due to pandemic

### 29 April

Re-opening of manufacturing plant with tight standard operating procedures

### 19 June

Completed the acquisition of GTC

### 9 July

26<sup>th</sup> Virtual AGM and proposed final dividend of 0.5 sen per share to shareholders

## 2021

### 28 February

Completion of relocation of machinery and raw material from Lot 10 to Lot 5

### 20 April

Commercial Operation Date of PT Century Abadi Perkasa ("PTCAP")'s 7 MW Lawe Sikap mini hydro power plant

### 30 July

Formed the Sustainability Committee

## 2022

### 1 January

GTC completed 1<sup>st</sup> telecommunication tower for mobile network operators in Cambodia

### 5 January

RBC Water's kick-off meeting on Skim Jaminan Air Mentah – Package D project with Unit Perancang Ekonomi Negeri Selangor

### 12 April

Nepal Electricity Authority awarded a first contract in Nepal to HGPT for power transmission line work

### 22 July

PT REI Abadi Indonesia completed the acquisition of an additional 6% equity interest in PTCAP making it a 55% subsidiary

### 15 December

PMV's Hoa Khanh Tay Water Supply Plant Phase 2 completed and commissioned, increasing water supply capacity by 40,000 m<sup>3</sup>/day to 80,000 m<sup>3</sup>/day

## 2023

### 27 September

HG Power Transmission Sdn Bhd ("HGPT") awarded a second contract in Nepal from the Nepal Electricity Authority for reconductoring of power transmission lines

### 29 November

HGPT voluntarily submitted to TNB its first GHG (Greenhouse gas) emissions report covering scope 1 and scope 2 for TNB Contract no.368 being the first contractor to do so

### 7 December

HGPT awarded a contract for supply & installation of OPGW under live line condition from TNB ICT for critical works to be competed in the Northern Region

### 15 December

RBC's physical progress for the 'Skim Jaminan Air Mentah' (SJAM) project has reached 80% despite encountering the worst flood damage to the site progress in the month of November

### 31 December

RT Telecom Sdn Bhd ("RTT") was the 1st contractor under the designated universal service provider to complete handover of all its sites

## Key Milestones (Cont'd)

### 2024

#### 9 January

Signed the Letter of Acceptance issued by Malaysia Rapid Transit System Sdn Bhd for Package 8 Construction and Completion of Bukit Chagar Station's Façade for the Rapid Transit System Link Johor Bahru - Singapore Project ("RTS Link")

#### 16 August

RTB awarded the Malaysia Sustainability Leadership Award for Sustainable Technology Integration and Green Technology Deployment by SolarQuarter, one of the world's leading cleantech media company.

#### 23 August

REI-OOE awarded a contract for provision of Design Review, Supply, Delivery, Installation, Testing & Commissioning, and Maintenance of Process Package 2 at Sg. Rasau Water Treatment Plant from Gamuda M&E Sdn Bhd.

#### 27 December

HGPT successfully energised 500 KV portion (31.6kms out of 33kms) of TNB Contract no.368.

### 2025

#### 14 February

##### - Joint Venture for Sg. Rasau Water Treatment Plant Package

Rohas Tecnic Berhad, through its wholly-owned subsidiary Rohas-Euco Industries Bhd, entered into a joint venture agreement with One Ocean Environment Sdn Bhd to undertake works for Package 2 of Sungai Rasau Water Treatment Plant project. The joint venture, REI OOE Consortium Sdn Bhd, was established to carry out the design review, supply, delivery, installation, testing and commissioning, as well as maintenance works under a contract valued at RM123 million, awarded by Gamuda M&E Sdn Bhd.

#### 14 March

##### - Term Sheet for Disposal of Interest in PMV

The Group initiated the disposal of its 30% equity interest in Phu My Vinh Construction and Investment Corporation (PMV), a company involved in water treatment and distribution systems. This was formalised through a binding term sheet, followed by the execution of a Share Sale Agreement on 28 April 2025 for a cash consideration of RM82.01 million (VND500.82 billion). The divestment forms part of the Group's portfolio rationalisation efforts, resulting in a gain on disposal of RM23.6 million and enhancing its overall financial position.

#### 26 March

##### - Major Project Award

The Group secured an EPCC contract from Tenaga Nasional Berhad valued at RM92.8 million for the construction of a 275/275kV quad-circuit overhead line to a new gas substation in Kenyir. This award reinforces the Group's order book and enhances earnings visibility.

#### 17 September

##### - Completion of PMV Disposal

The disposal of PMV was completed, enhancing liquidity and improving capital efficiency and overall financial position. The transaction contributed a gain of RM23.6 million to the Group in the third quarter of FY2025.

### 2026

#### 21 January

##### - RTS Link Project Milestone

Rohas, through its joint venture in Rohas Sediabena Builders Consortium Sdn Bhd, achieved a key milestone in the Johor Bahru-Singapore Rapid Transit System (RTS) Link project with the completion of the inner facade steel bands at the Bukit Chagar RTS Station. This milestone marks the completion of the station's primary roof structure and enables the progression of subsequent architectural and systems works, underscoring the Group's capability in delivering complex, large-scale infrastructure projects.

# Chairman's Interview



**SIA BUN CHUN (GEORGE)**  
Non-Independent Non-Executive Chairman



1. Hello George, did you expect to become Chairman again?
2. I see. Your predecessor expressed some optimism for 2025, citing more visibility of rollouts from Tenaga. Has this been borne out?

Not at all! We very much welcomed Tan Sri Azmi's re-appointment as Chairman in 2024, unfortunately he has since stepped down to fully retire from corporate life. Of course he remains a major shareholder of the Company. We thank him very much for his contribution and advice and wish him well for the years to come.

So it was that I was called upon to take up the position of Chairman again.

To a certain extent yes. Our team did secure new contracts through the year, unfortunately not as much as we would have liked and because they came about toward the latter part of the year, there was little impact in 2025.

Demand for towers remained low for most of the year as it appeared the focus or the priority had shifted to substations and short distribution lines to cater for the surge in the building of datacenters.

This was not helped by a short closure of our galvanizing plant due to scheduled maintenance – well, at least it's good we have gone past that and are fully prepared to take on an expected increase in orders this year.

The Rasau water supply contract in Selangor continued to see delays due to issues unrelated to our portion of works.



The RTS contract at Bukit Chagar for MRT Corporation has gone well despite the very tight timeline and difficult site in the middle of JB city. We have achieved our milestones so far and target for handover in July.

More importantly we have demonstrated capability to fabricate, install and deliver large structural steel projects. This will be a useful pivot for us as we diversify into sectors other than power.

### 3. What was the reason for your exit from Vietnam?

I wouldn't call it a total exit. We were happy with our investment in PMV, the water supplier to industrial estates in the Long An province. However, we received an unsolicited bid from Korea Water and after much discussion we decided it was too good a deal to turn down as we had already owned the asset for quite a few years, built the 2<sup>nd</sup> phase of the treatment plant for them, and could reap the increase in value from the capacity expansion. Besides it was probably good for PMV too as Korea Water would have more experience in distribution systems and able to add more value to them.



THE COMPANY HAS MORE THAN 400 TOWERS OPERATIONAL IN CAMBODIA NOW AND WE MAY SEE MAIDEN PROFIT CONTRIBUTION IN 2026.



### 4. What now for 2026?

We were hoping for the spillover in transmission-related projects from 2025 to snowball in 2026 but so far we continue to see delays in rollout as well as execution. We are confident that it will improve and hope to see more contribution this year.

Our mini-hydro plant in Aceh experienced an unusually torrid 2025 due to dry weather followed by severe flash floods that washed away the nearest bridge together with our transmission line. Taken together with the depreciation in the Rupiah, it recorded a loss, although cashflow was adequate to meet obligations. This year, another unusually bad el Nino phenomenon is expected and we brace for more dry weather to come.

Global Tower's P&L was also negatively impacted by currency swings last year resulting in unrealized forex losses. The company has more than 400 towers operational in Cambodia now and we may see maiden profit contribution in 2026.

### 5. George, any concluding remarks?

Well, who could have foreseen that the turmoil caused by the "Trump tariffs" in 2025, would be followed by the war on Iran.

The spike in oil prices have already had negative impacts on the global economy and we have advised management to prepare for the storm to come.

As for me, I will be stepping down as Chairman at the AGM although I will remain on the Board. Time to hand over to my eminently qualified successor, who will no doubt steer the group through these turbulent times to greater future success. I wish him all the best!

## Profile of Directors



### **SIA BUN CHUN**

**Non-Independent Non-Executive Chairman**

**Nationality/Age/Gender:** Singaporean/79/Male  
**Date of Appointment:** 8 March 2017

Sia Bun Chun completed his Matriculation program in St Stephen's College, New Zealand and undertook part-time studies program in engineering at the Wellington Polytechnic, New Zealand.

After several engineering related working stints in New Zealand and Indonesia, he returned to Malaysia in 1974 where he joined Rohas-Euco Industries Bhd ("REI"), which was then known as Crittal Euco Sdn Bhd and was subsequently promoted as its Managing Director in 1976.

Sia Bun Chun was the Managing Director of Rohas Tecnic Berhad ("RTB") Group until his retirement in 2017, after which he was appointed as Deputy Chairman and subsequently Chairman of RTB. He stepped down as Chairman on 1 January 2023 but continued to serve as a Board member. On 5 July 2024, he was reappointed as Deputy Chairman, and on 10 June 2025, he was appointed as the Chairman of RTB for a second time.

#### **BOARD COMMITTEE MEMBERSHIPS:**

- Member of Board Nomination and Remuneration Committee

#### **DIRECTORSHIP IN OTHER PUBLIC COMPANIES AND LISTED ISSUERS:**

- None



### **DR. IR. JEYANTHI RAMASAMY**

**Independent Non-Executive Director**

**Nationality/Age/Gender:** Malaysian/44/Female  
**Date of Appointment:** 23 August 2017

Dr. Ir. Jeyanthi Ramasamy graduated with a Bachelor of Petroleum Engineering from the University of Technology, Malaysia in 2006. Later on, she continued her Master in Petroleum Technology with Curtin University of Technology and graduated with distinction in 2012 and subsequently completed her Industrial PhD in Subsea Engineering with the University of Technology, Malaysia in 2016.

She is pursuing her career in the oil and gas industry since 2006 while continuing her academic pursuits. She is a Professional Engineer with a practicing certificate (Petroleum) with the Board of Engineers Malaysia; a Fellow of The Institute of Engineers Malaysia (IEM); and a Life Member of Women's Institute of Management. In December 2021, she completed the Bachelor of Jurisprudence from the University of Malaya. Subsequently, she passed the Certificate of Legal Practicing (CLP) examination.

#### **BOARD COMMITTEE MEMBERSHIPS:**

- Member, Board Audit and Risk Management Committee
- Member, Board Nomination and Remuneration Committee
- Chairman, Board Sustainability Committee

#### **DIRECTORSHIP IN OTHER PUBLIC COMPANIES AND LISTED ISSUERS:**

- None

## Profile of Directors (Cont'd)



**SHAHARUDDIN ZAINUDDIN**  
Independent Non-Executive Director

**Nationality/Age/Gender:** Malaysian/57/Male  
**Date of Appointment:** 17 September 2020

Shahar is a seasoned global banker and business leader with more than 30 years of experience across Europe, the Middle East, Africa, and Southeast Asia. He holds a Bachelor of Accounting (Honours) from the University of East Anglia, United Kingdom, and is a Fellow of the Association of Chartered Certified Accountants (FCCA).

He is the Managing Partner of Adamas Advisory, a strategy and corporate finance firm advising institutions and family offices on governance, impact finance, and the transition from extractive to regenerative economic systems. In parallel, he serves as Mentor and Senior Advisor to the Global Institute For Tomorrow (GIFT), a Hong Kong-based think tank.

Drawing on deep experience in global banking, Islamic finance, and development finance, Shahar offers a distinctive understanding of how money and credit creation influence both economic and ecological wellbeing. He advocates a redesign of finance to serve society more effectively through value-aligned systems that advance shared prosperity and planetary balance.

Earlier in his career, he served as President and Chief Executive Officer and board member of Bank Pembangunan Malaysia Berhad, and as a board member of Alliance Islamic Bank Berhad. He was also the Regional Head of Compliance and Financial Security for Credit Agricole Corporate and Investment Bank for Middle East and Africa.

### BOARD COMMITTEE MEMBERSHIPS:

- Chairman, Board Audit and Risk Management Committee

### DIRECTORSHIP IN OTHER PUBLIC COMPANIES AND LISTED ISSUERS:

- None



**KAMAROL ZAMAN RADZAK**  
Independent Non-Executive Director

**Nationality/Age/Gender:** Malaysian/61/Male  
**Date of Appointment:** 9 April 2024

Kamarol graduated with a Bachelor of Engineering majoring in Electrical and Computing from Chisholm Institute of Technology, Melbourne, Victoria, Australia.

He comes with over 30 years of experience at Tenaga Nasional Berhad (TNB). He held diverse roles showcasing his expertise and leadership. Starting in the procurement and construction management in Transmission Division, he progressed into being the Chief Engineer (Substation Design) and then went into project management roles. In 2010, he became the General Manager in Asset Development and later assumed the role as Head of Grid Maintenance. He played crucial roles in TNB's strategic operations and infrastructure management until 2022.

### BOARD COMMITTEE MEMBERSHIPS:

- Member, Board Audit and Risk Management Committee
- Member, Board Nomination and Remuneration Committee

### DIRECTORSHIP IN OTHER PUBLIC COMPANIES AND LISTED ISSUERS:

- None

## Profile of Directors (Cont'd)



**WAN AFZAL-ARIS WAN AZMI (“WAN AFZAL ARIS”)**  
Non-Independent Non-Executive Director

**Nationality/Age/Gender:** Malaysian/42/Male  
**Date of Appointment:** 10 June 2025

Wan Afzal Aris graduated with a Bachelor of Arts majoring in International Business and Marketing from the European Business School, UK in 2008.

He started his career in 2008 at Halfmoon Bay Capital Sdn Bhd, assisting its Director to coordinate and supervise the firm's daily operations. In 2010, he joined Riverlee Australia Pty Ltd, a company primarily engaged in property investment and development, subsequently becoming its Asset Manager, handling the company's oversight on the assigned portfolio. Currently, Wan Afzal Aris is the Director and Chief Executive Officer of Rohas Sdn Bhd, appointed to the position in 2014.

Wan Afzal Aris was appointed as Alternate Director to Tan Sri Wan Azmi on 13 November 2018 and ceased to hold the position when Tan Sri Wan Azmi resigned as a Director of Rohas Tecnic Berhad (“RTB”).

On 13 January 2020, RTB appointed Wan Afzal Aris as a Director, and he served on the Board until 1 January 2023. Following a Board restructuring exercise, during which Tan Sri Wan Azmi was reappointed as Director and Chairman of RTB, Wan Afzal Aris was, on 23 February 2023, renominated and appointed as Alternate Director to Tan Sri Wan Azmi.

On 10 June 2025, following the retirement of Tan Sri Wan Azmi as Chairman and Director of RTB, Wan Afzal Aris was reappointed as a Director of RTB.

### BOARD COMMITTEE MEMBERSHIPS:

- Member, Board Sustainability Committee

### DIRECTORSHIP IN OTHER PUBLIC COMPANIES AND LISTED ISSUERS:

- None



**AMYLIA AZLAN**  
Independent Non-Executive Director

**Nationality/Age/Gender:** Malaysian/48/Female  
**Date of Appointment:** 16 March 2026

Amylia Azlan graduated with Bachelor of Arts in Social Studies with Honor in Accounting and Financial Studies, University of Exeter, United Kingdom.

Amylia Azlan has experience in investment, corporate finance, funding services and strategic management across both the public and private sectors. She previously served as Acting Chief Executive Officer of MyCreative Ventures Sdn. Bhd., where she oversaw the company's operations and provided leadership across its divisions.

During her tenure, she managed engagements with relevant ministries and key stakeholders, co-led organisational and digital transformation initiatives, and oversaw funding programmes across loans, equity and grants, including investment evaluation and recovery strategies.

Prior to this, she served as Head of Funding Services at MyCreative Ventures Sdn. Bhd., leading teams across loan, equity and grant management, including investment evaluation and recovery strategies.

Earlier in her career, Amylia Azlan held corporate banking and finance roles with Proton Holdings Bhd., Kuwait Finance House (Malaysia) Bhd., Alliance Bank Malaysia Bhd., and Deloitte KassimChan Chartered Accountants.

### BOARD COMMITTEE MEMBERSHIPS:

- None

### DIRECTORSHIP IN OTHER PUBLIC COMPANIES AND LISTED ISSUERS:

- None

## Profile of Directors (Cont'd)

### Notes:

1. Directors' attendance at Board and Board Committee meetings during the financial year ended 31 December 2025 ("FY2025") are set out in the Corporate Governance Overview Statement.
2. The above Directors have no family relationship with any Director and/or major shareholder of Rohas Tecnic Berhad ("RTB"), except for the following:-
  - Sia Bun Chun is the spouse of Chan Liew Hoon, who is a major shareholder of RTB.
  - Wan Afzal Aris is the son of Tan Sri Wan Azmi Wan Hamzah and Puan Sri Nik Anida Binti Nik Manshor, both of whom are major shareholders of RTB.
3. The above Directors have no conflict of interest with RTB, have not been convicted of any offence (other than traffic offences, if any) within the past five (5) years, and have not been imposed any public sanction or penalty by the relevant regulatory bodies during FY2025.

# Key Senior Management

## AMIRUL AZHAR BAHAROM Group Chief Executive Officer

**Nationality / Age / Gender:**  
Malaysian / 53 / Male

**Date of Appointment:** 1 March 2024

**Academic / Professional Qualifications:**  
Bachelor of Laws (Hons) from Staffordshire University, UK

### Working Experience:

En. Amirul joined ROHAS Tecnic Berhad as Group Chief Executive Officer ("GCEO") in 2024. Prior to this, he served as the CEO of several companies listed on Bursa Malaysia, in various industries. He brings a total of 29 years of working experience, with more than 15 years being in the top management role.

### Present Directorship in Public Companies and Listed Issuers:

- Director, Northern Solar Holdings Berhad

**Details of any interest in the securities of RTB or its subsidiaries:** Nil

## WONG MUN KEONG Chief Investment Officer

**Nationality / Age / Gender:**  
Malaysian / 65 / Male

**Date of Appointment:** 8 March 2017

**Academic / Professional Qualifications:**  
Bachelor of Commerce in Accounting, Finance and Systems (Honours) from the University of New South Wales, Australia since 1986.

### Working Experience:

From 1987 to 2006, he was working in various capacities related to finance and investment, in Malaysia and Australia. He joined REI Group in 2007 and is currently the Chief Investment Officer of RTB.

### Present Directorship in Public Companies and Listed Issuers:

- Director, Syarikat Pengeluar Air Selangor Holdings Berhad
- Director, Rohas-Euco Industries Berhad

## YUSRENAWATI MOHD YUSOF Chief Financial Officer

**Nationality / Age / Gender:**  
Malaysian / 53 / Female

**Date of Appointment:** 1 November 2025

### Academic / Professional Qualifications:

- MIA Members  
Bachelor Degree (Honours) in Accountancy.

### Working Experience:

Puan Yusrenawati Binti Mohd Yusof is a Chartered Accountant with over 27 years of working experience across a broad range of industries encompassing construction, property development, renewable energy, waste management, and heavy industry.

In 2007, Puan Yusrenawati joined Fairview Development Sdn. Bhd. part of the Fairview Group of Companies, where she served for eight years, as Head of Group Corporate Services, overseeing finance and corporate functions.

Subsequently, Puan Yusrenawati joined MKH Berhad as Manager before being promoted to Assistant General Manager at Jian Wei Development Sdn. Bhd. in 2017. She later joined Zelan Berhad as General Manager of Finance and Company Secretary, where she oversaw the financial strategy, group reporting, and corporate compliance.

Prior to joining Rohas Tecnic Berhad, she served as Financial Controller at Cypark Resources Berhad, where she was responsible for managing the group's financial operations and reporting functions

**Present Directorship in Public Companies and Listed Issuers:** Nil

## Key Senior Management (Cont'd)

### WAN AFFAN AZAM WAN AZMI Chief Operating Officer

**Nationality / Age / Gender:**  
Malaysian / 39 / Male

**Date of Appointment:** 1 March 2015

**Academic / Professional Qualifications:**  
BA (Hons) in Games Cultures

**Working Experience:**

Joined REI as a Marketing Specialist. He was promoted as Deputy to the Chief Operating Officer of REI in 2019 and was subsequently promoted to his current position from 1 October 2020.

**Present Directorship in Public Companies and Listed Issuers:**

- Director, Rohas-Euco Industries Berhad
- Director, Steppe Cement Ltd

### NEETHIA RAJ A/L RAJASAKARAN Chief Operating Officer

**Nationality / Age / Gender:**  
Malaysian / 42 / Male

**Date of Appointment:** 1 March 2025

**Academic / Professional Qualifications:**  
Bachelor of Science with Honours (Industrial Chemistry)

**Working Experience:**

With 15 years of experience in the Oil & Gas and semiconductor industries, he has developed strong expertise in technical support, product development, and business development. He joined REI in September 2022 as Head of ESG. In December 2024, he was appointed Deputy COO of RBC, while continuing to oversee the ESG portfolio. In March 2025, he was promoted to COO of RBC following the departure of Mr. Chai Kam Cheong.

**Present Directorship in Public Companies and Listed Issuers:** Nil

### RISHABH DEV KHAITAN Chief Operating Officer

**Nationality / Age / Gender:**  
Indian / 43 / Male

**Date of Appointment:** 1 November 2017

**Academic / Professional Qualifications:**  
Bachelor of Science in Finance, University of Illinois at Urbana-Champaign, USA

**Working Experience:**

Rishabh joined HGPT in May 2017 as Vice President Projects and was promoted to Chief Operating Officer from 1 November 2017.

**Present Directorship in Public Companies and Listed Issuers:** Nil

## Key Senior Management (Cont'd)

### SUBHASH DEVAN Chief Operating Officer

**Nationality / Age / Gender:**  
Malaysian / 40 / Male

**Date of Appointment:** 2 April 2018

**Academic / Professional Qualifications:**

- Association of Chartered Certified Accountants (ACCA)
- B.SC (Hons) Degree in Applied Accounting, Oxford Brooks University, United Kingdom

**Working Experience:**

Joined RTT with the current position. Prior to joining REI, Subhash has approximately 13 years of professional experience.

**Present Directorship in Public Companies and Listed Issuers:** Nil

### HARIANTO TARUNA Chief Operating Officer

**Nationality / Age / Gender:**  
Indonesian / 57 / Male

**Date of Appointment:** 7 September 2016

**Academic / Professional Qualifications:**

- Diploma in Mechanical Engineering from ATMI, Surakarta, Indonesia
- Bachelor of Applied Science in Manufacturing Technology Engineering, Politeknik ATMI Surakarta, Indonesia
- Bachelor of Economic Science in Finance, University of Indonesia
- Master of Economic Science in Finance, University of Indonesia

**Working Experience:**

Harianto has more than 14 years working experience on a Japanese Venture Capital and a Global Private Equity Fund in Indonesia.

**Present Directorship in Public Companies and Listed Issuers:** Nil

# Senior Management

## AHMAD LATIFI SUPIAN

General Manager  
– Business Development

**Nationality / Age / Gender:**  
Malaysian / 60 / Male

**Date of Appointment:** 1 March 2014

### Academic / Professional Qualifications:

- Executive Master Of Business Administration, University Technology of Malaysia

### Working Experience:

Joined REI in 2014 as General Manager of Supply Chain. He was assigned to his current position on 1 October 2020.

### Present Directorship in Public Companies and Listed Issuers:

- (i) Listed Entity : Nil
- (ii) Other Public Companies : Director, RG Transmission Sdn Bhd

## TEOH ENG BEE

General Manager  
– Engineering Design Division

**Nationality / Age / Gender:**  
Malaysian / 52 / Male

**Date of Appointment:** 10 September 1997

### Academic / Professional Qualifications:

- Diploma in Civil Engineering, University Teknologi Malaysia
- Bachelor of Civil Engineering, University Teknologi Malaysia
- Member of Board of Engineers Malaysia

### Working Experience:

Joined REI in 1997 as Assistant Engineer and has held various position, the last being Manager in the Engineering Design Division.

### Present Directorship in Public Companies and Listed Issuers: Nil

## AMIRA MOHAMED RAZALI

General Manager  
– Group Legal & Regulatory

**Nationality / Age / Gender:**  
Malaysian / 42 / Female

**Date of Appointment:** 1 September 2024

### Academic / Professional Qualifications:

- Bachelor of Laws (Hons) LLB

### Working Experience:

Amira brings over 18 years of post-qualified legal experience to her role as Head of Group Legal & Regulatory. A former practicing lawyer by background and profession, she joined Rohas Group in 2020 as Manager and advanced to Senior Manager before progressing to General Manager, reflecting a record of progressive leadership. During this time, the legal function was restructured into the independent Group Legal & Regulatory Division, which she now leads, overseeing the Group's legal and regulatory matters and supporting governance across operations.

### Present Directorship in Public Companies and Listed Issuers: Nil

## Senior Management (Cont'd)

### EDWARD HOO LIAN JET

General Manager  
– Operations

**Nationality / Age / Gender:**  
Malaysian / 53 / Male

**Date of Appointment:** 4 October 2021

**Academic / Professional Qualifications:**

- Executive Master of Business Administration from Concordia University
- Bachelor of Science in Mechanical Engineering from George Washington University

**Working Experience:**

Joined REI with the current position. Prior to joining REI, Edward has over 15 years of experience in steel and heavy industry.

**Present Directorship in Public Companies and Listed Issuers:** Nil

### DARREN LO HOE WAH

General Manager  
– Corporate Human Resources

**Nationality / Age / Gender:**  
Malaysian / 40 / Male

**Date of Appointment:** 10 February 2026

**Academic / Professional Qualifications:**

- Bachelor of Human Resource Management (Hons)

**Working Experience:**

17 years of HR working experience across diverse industries including Industrial, Banking, Property, Market Expansion Services, Healthcare, Telecommunications, Oil & Gas as well as HR Consultancy & Advisory for both local and multinational companies listed on the SIX Swiss Exchange, NASDAQ and the Main Market of Bursa Malaysia.

**Present Directorship in Public Companies and Listed Issuers:** Nil

### TAN YING JAU

General Manager  
– Internal Audit

**Nationality / Age / Gender:**  
Malaysian / 55 / Male

**Date of Appointment:** 4 June 2024

**Academic / Professional Qualifications:**

- The Malaysian Institute of Certified Public Accountants (MICPA) Completed the Professional Examinations I & Foundation Examinations

**Working Experience:**

Ying Jau joined REI in 2024 with the current position. Prior to joining REI, Ying Jau has an extensive 35 years of professional experience primarily with Main Board listed companies. Ying Jau had been immersed with various business areas including property development and manufacturing industries, specializing in operational internal audit reviews, investigative audits, identifying and assessing risks.

**Present Directorship in Public Companies and Listed Issuers:** Nil

# Management Discussion and Analysis



## OVERVIEW OF GROUP BUSINESS AND OPERATIONS

Rohas Tecnic Berhad (“Rohas” or “the Group”) operates in the utility infrastructure sector, delivering integrated solutions across the Power and Energy, Telecommunication, and Water and Sewage markets. The Group’s core capabilities include steel fabrication as well as Engineering, Procurement, Construction, and Commissioning (EPCC), enabling Rohas to undertake projects from design and engineering through to construction and completion.



The Group operates primarily in Malaysia, with established operations in Indonesia and Cambodia. Through its fabrication facilities and project execution capabilities, Rohas supplies steel lattice towers, monopoles and specialised structures, while undertaking turnkey EPCC projects for power transmission, water infrastructure and telecommunications networks.

## Management Discussion and Analysis (Cont'd)

The Group derives its revenue mainly from project-based activities, supplemented by contributions from its concession and international assets. Accordingly, its financial performance is inherently influenced by infrastructure spending cycles, particularly within the domestic power sector.

Against this backdrop, Rohas continues to emphasise operational efficiency, disciplined cost management and selective participation in projects with sustainable margins.

### GROUP FINANCIAL PERFORMANCE REVIEW

For the financial year ended 31 December 2025, the Group recorded revenue of RM293.5 million, compared to RM328.2 million in FY2024. The decline primarily reflects the rescheduling of projects in the domestic power and telecommunications sectors, which affected the timing of deliveries across certain infrastructure projects.

Despite lower revenue, Rohas returned to profitability, achieving a Profit After Tax of RM2.7 million, compared to a loss of RM5.4 million in the previous year. This improvement demonstrates the effectiveness of enhanced cost discipline, stronger project execution and a more selective approach to project participation.



Operating profit for the year was RM15.3 million, which includes a gain on disposal of RM23.6 million from the Group's 30% interest in Phu My Vinh Construction and Investment Corporation (PMV) in Vietnam, RM8.2 million in unrealised foreign exchange losses, and RM2.2 million in one-off impairment provisions for receivables. Excluding these items, the Group's core operating profit stood at RM3.5 million, reflecting the underlying strength of its core fabrication and engineering segments, despite a year marked by rescheduled domestic power sector tenders and adjustments to infrastructure rollout timelines.

The disposal of PMV further strengthened the Group's liquidity position, enabling management to focus resources on core operations and strategic growth initiatives.

### GROUP FINANCIAL POSITION AND LIQUIDITY

The Group's financial position strengthened during the year, supported by improved operating performance and proceeds from the disposal of non-core investments. As at 31 December 2025, Rohas recorded cash and bank balances of RM141.9 million against total borrowings of RM129.2 million, placing the Group in a net cash position.

Liquidity also improved significantly, with the current ratio rising to 2.5 times from 1.8 times in the prior year. This enhanced liquidity, underpinned by the strategic reallocation of capital following the RM82.01 million disposal of non-core assets, provides the Group with the flexibility to pursue high-impact projects within its tender pipeline.



For the financial year ended 31 December 2025, the Group recorded revenue of RM293.5 million, compared to RM328.2 million in FY2024.

The strengthened balance sheet demonstrates disciplined capital management and positions the Group to support ongoing projects while actively participating in new growth opportunities with confidence.

#### PERFORMANCE REVIEW BY OPERATING SEGMENTS

##### Fabrication of Towers

The fabrication segment, led by Rohas-Euco Industries Bhd, recorded revenue of RM104.12 million. Performance was affected by external headwinds, including the scheduling of contract awards and project commencements in domestic infrastructure, which resulted in lower lattice tower deliveries during the year.



The monopole and lattice tower operations delivered steady performance, supported by demand from substation upgrades and telecommunications projects. The segment remains focused on enhancing operational efficiency and optimising production capacity to strengthen competitiveness and capture opportunities in domestic and regional infrastructure markets.

##### EPCC (Power, Telecommunications, Water and Sewage Infrastructure)

The EPCC segment remained the largest contributor to Group revenue, generating RM194.3 million. Performance was supported by ongoing project execution and key milestones achieved during the year.

The Skim Jaminan Air Mentah (SJAM) project reached practical completion in the fourth quarter of 2025, marking the delivery of a key water infrastructure initiative in Selangor. Developed to enhance the resilience of the state's water supply system, the project reduces disruptions from river pollution by enabling the use of alternative raw water sources, supporting reliable supply to residential, commercial and industrial users. The successful completion of this project strengthens Rohas' track record in water infrastructure and enhances its positioning to pursue further opportunities in the utilities sector.

In the power segment, HG Power Transmission strengthened its order book with the award of a RM92.8 million contract from Tenaga Nasional Berhad and completed key transmission milestones, including the energisation of remaining sections of a 500kV transmission line and associated specialised works. These achievements reinforce the Group's capability in delivering critical grid infrastructure and support earnings visibility.

The EPCC segment continues to play a central role in Rohas' operations, providing revenue visibility while allowing for margin improvement through disciplined project selection and execution.

## Management Discussion and Analysis (Cont'd)

### CONCESSION AND OTHER BUSINESSES

The Group's concession and international operations continued to provide stable contributions. In Cambodia, the telecommunications tower portfolio under Global Tower Corporation expanded to 419 towers and is progressing towards profitability as utilisation improves.

In Indonesia, the Group's mini-hydro power plant generated 26.2 GWh of electricity during the year. Generation levels were affected by technical issues and lower water flow. Notwithstanding these challenges, the asset continued to deliver positive cash flow.

The architectural steel segment, Rohas Sediabena Builders Consortium, recorded notable progress on the Bukit Chagar RTS station project during the year. A key milestone was achieved with the completion of the station's inner facade steel bands forming the roof structure. This enabled subsequent facade works to advance and brought the project closer to completion.

### DIVIDEND POLICY

The Group does not maintain a fixed dividend policy. Following its return to profitability, the Board has chosen to retain capital to support ongoing growth initiatives, ensure adequate working capital and enable participation in strategic tenders and expansion plans. In view of this, no dividend is recommended for the financial year ended 31 December 2025, with the Board remaining committed to distributing returns to shareholders when financially prudent.

### ANTICIPATED BUSINESS RISKS

The Group maintains a proactive Enterprise Risk Management framework to identify, assess and manage material risks, with the objective of safeguarding project margins and protecting long-term shareholder value. Key risk areas and mitigation approaches are summarised below:

RISK AREA	IMPACT AND MANAGEMENT APPROACH
<p><b>Customer Concentration Risk</b> The Group has a degree of client concentration, with notable reliance on key infrastructure clients such as Tenaga Nasional Berhad.</p>	<p>Client concentration may expose the Group to changes in project timing, including delays or shifts in capital expenditure priorities. To mitigate this, the Group continues to diversify its revenue base by pursuing regional opportunities, such as in Australia, while selectively expanding into infrastructure segments aligned with its core capabilities.</p>
<p><b>Project Execution and Delivery Risk</b> Project execution may be affected by site access constraints, design variations and delays in regulatory approvals.</p>	<p>These factors may result in project delays, potential exposure to liquidated ascertained damages and margin compression. The Group mitigates such risks through disciplined project management, proactive stakeholder engagement, timely submission of Extension of Time claims, and the engagement of specialist consultants where appropriate to support cost recovery.</p>
<p><b>Input Cost Volatility Risk</b> Volatility in input costs, particularly steel and key materials, may impact fixed-price contracts.</p>	<p>Fluctuations in material costs may exert pressure on gross profit margins where cost increases cannot be passed through. The Group manages this through close monitoring of commodity trends and the implementation of structured procurement strategies, including forward planning and supplier engagement, to enhance cost efficiency.</p>
<p><b>Climate Variability Risk</b> Climate variability may result in fluctuations in water flow, affecting the performance of mini-hydro assets.</p>	<p>Reduced water flow may lead to lower electricity generation and consequently impact revenue contribution from concession assets. The Group addresses this through continuous monitoring of hydrological conditions, maintaining operational flexibility, and evaluating appropriate measures to strengthen the resilience of water-based assets.</p>

## Management Discussion and Analysis (Cont'd)



Domestic infrastructure spending, particularly in the power sector, is expected to remain supportive. In addition, the continued development of data centres in Malaysia presents opportunities for Rohas' fabrication and EPCC capabilities.



### PROSPECTS AND OUTLOOK

Rohas enters FY2026 with improved financial stability and a clearer operational footing. The Group's outstanding order book stands at RM604.7 million, providing near-term earnings visibility, while its active tender pipeline exceeds RM1.9 billion.

Domestic infrastructure spending, particularly in the power sector, is expected to remain supportive. In addition, the continued development of data centres in Malaysia presents opportunities for Rohas' fabrication and EPCC capabilities.

The Group is also exploring selective regional opportunities, including participation in the Australian transmission market through a joint venture. These initiatives remain in the initial phase and form part of the Group's broader efforts to diversify its revenue base.

Moving forward, Rohas remains focused on strengthening execution, maintaining financial discipline and improving margin quality. With a stronger balance sheet and a more selective approach to project participation, the Group is positioned to deliver sustainable value to shareholders over the longer term.



# Sustainability Statement



## *Section 1:*

### **SUSTAINABILITY AT ROHAS TECNIC BERHAD**

#### **OUR COMMITMENT TO SUSTAINABILITY**

Rohas Tecnic Berhad (“RTB”) and its subsidiaries (“RTB Group”) continue to strengthen the integration of sustainability into our business strategy, reinforcing our commitment to responsible and resilient operations. Building on our established foundation, the Group is progressively enhancing its sustainability practices to support long-term value creation for stakeholders.

During the financial year, the Group has taken steps to enhance its sustainability approach by aligning with evolving regulatory expectations and global best practices, including early adoption initiatives in line with International Sustainability Standards Board standards. Initial efforts have focused on strengthening data collection processes and improving the quality and consistency of sustainability disclosures.

The Group continues to prioritise operational efficiency and environmental stewardship through initiatives such as energy optimisation, resource management, and waste reduction, while maintaining a strong emphasis on workplace safety and responsible business conduct across all operations.

Our sustainability approach remains guided by four key dimensions - Economic, Environmental, Social, and Governance (EESG) - which support informed decision-making, enhance accountability, and guide the Group’s ongoing sustainability journey.

## Sustainability Statement (Cont'd)

### SUSTAINABILITY PERFORMANCE HIGHLIGHT

#### Environmental Performance

Indicators	% of Reduction from Baseline (FY2022) in FY2025
Scope 1 - Direct GHG emission	29%
Scope 2 - Direct GHG emission	24%
Water consumption per MT fabricated and galvanised steel	38%

#### Social Performance

Indicators	Unit	Target (2028)	FY2025
Zero deaths due to work related injuries at all sites	Number	0	0
LTIF Rate in million hours	LTIFR (million hours)	0	2.76
Female representatives at the Executive level and above	%	>45%	38

#### Governance Performance

Indicators	Unit	Target (2028)	2022 - Baseline	2025
Sustainable Procurement Spend	%	80% min from total spending	15	65
Conduct anti-corruption and anti-bribery awareness training for all Executive level and above employees on a yearly basis		100	100	100
Zero incidents of corruption and bribery case	Number	0	0	0

#### FTSE4Good



FTSE4Good

#### FTSE4Good Bursa Malaysia ("F4GBM") Index December 2025 Review Results

In the December 2025 review of the FTSE4Good Index series, RTB has maintained its position by demonstrating improvement in its overall ESG performance. The Group achieved an overall ESG score of 4.1 out of 5.0

Constituent of F4GBM Index for the **7<sup>th</sup>** Consecutive year

Top **85** In Percentile Ranking

Improved ESG Score to **4.1** From 3.8 in 2024

## Sustainability Statement (Cont'd)

### REPORTING SCOPE AND BOUNDARIES

This Statement discloses the sustainability performance of Rohas Tecnic Berhad and its subsidiaries ("RTB" or "the Group") for the financial year ended 31 December 2025 (FY2025). The data presented covers the full 12-month period from 1 January 2025 to 31 December 2025. Where applicable, three years of data covering FY2023, FY2024, and FY2025 will be disclosed to support trend analysis and ensure consistency in EESG data governance practices.

The reporting boundary encompasses the Group's core operations within Malaysia, over which the Group exercises operational control. This approach ensures that the disclosed environmental and social data accurately reflects the assets and activities where RTB has the authority to implement its sustainability policies.

The scope of reporting covers our two primary business segments:

1. Manufacturing Segment: Includes Rohas-Euco Industries Bhd ("REI") and Galvanising Engineering Services Sdn Bhd ("GES").
2. EPCC Segment: Includes HG Power Transmission Sdn Bhd ("HGPT"), RBC Water Sdn Bhd ("RBC"), and RT Telecom Sdn Bhd ("RTT").

All monetary values in this Statement are presented in Ringgit Malaysia ("RM"). To provide a comprehensive view of the Group's value creation and risk management, stakeholders are encouraged to read this Statement in conjunction with the Management Discussion and Analysis sections of the 2025 Annual Report.

### REPORTING FRAMEWORK & STANDARDS

This Statement has been prepared in strict compliance with the Main Market Listing Requirements (MMLR) of Bursa Malaysia Securities Berhad. It adheres to the disclosure guidance set forth in Bursa Malaysia's Sustainability Reporting Guide (3rd Edition).

This Statement is also made in reference with the following international frameworks:

- Bursa Malaysia Sustainability Reporting Guidelines 3rd Version
- Global Reporting Initiative (GRI) Standards 2021.
- Task Force on Climate-related Financial Disclosures (TCFD).
- Early adoption of IFRS S1 (General Requirements) and IFRS S2 (Climate-related Disclosures) to prepare for upcoming mandatory sustainability reporting standards in Malaysia.
- United Nations Sustainable Development Goals (UN SDGs).
- Malaysian Code on Corporate Governance 2021 (MCCG 2021).
- FTSE4Good

### THIRD-PARTY ASSURANCE

To ensure the reliability and accuracy of the disclosures contained within this Statement, the Group has implemented a multi-layered internal validation process. This Statement was reviewed by the Management Team and Group Sustainability Committee to ensure the reliability of disclosed data. It has not been subjected to internal audit or independent third-party assurance for the financial year ended 31 December 2025.

The Board of Directors, supported by the Group Sustainability Committee and the Management Team, acknowledges its responsibility for the integrity of this Statement. The Board of Directors has approved the Sustainability Statement on 14 April 2026.

## Sustainability Statement (Cont'd)

### FEEDBACK AND CONTACT

The Group welcomes feedback from stakeholders to continuously improve its sustainability practices and disclosures. Any comments, suggestions, or enquiries regarding this Sustainability Statement may be directed to:

#### Sustainability Team

Rohas Tecnic Berhad  
15th Floor, East Wing, Rohas Tecnic  
No.9, Jalan P. Ramlee  
W.P. Kuala Lumpur, Malaysia  
Email: [rtb@rohastecnic.com](mailto:rtb@rohastecnic.com)  
Tel: +603-2163 3900

### OUR SUSTAINABILITY JOURNEY

RTB has progressed from foundational compliance to operational integration. We are progressing to embed ESG metrics into the Group's financial and operational decision-making. Through these efforts, the Group aims to enhance resilience to climate-related volatility while supporting the preservation of long-term capital value.

The diagram below illustrates the key milestones and actions undertaken in our sustainability journey from 2019 to 2025.

2019	<ul style="list-style-type: none"> <li>Established the Sustainability Agenda with 4 Key Focus Areas</li> <li>Adopted the Global Reporting Initiative ("GRI") Sustainability Reporting Standard</li> </ul>	Reporting Subsidiaries: REI, GES and HGPT
2020	<ul style="list-style-type: none"> <li>Formation of the Risk, Compliance and Sustainability Department</li> </ul>	Reporting subsidiaries: REI, GES and HGPT
2021	<ul style="list-style-type: none"> <li>Formation of the Sustainability Committee</li> <li>Development of the Materiality Matters Matrix</li> <li>Establishment of the Sustainability Initiative and its committee</li> </ul>	Reporting subsidiaries: REI, GES, HGPT and RBC
2022	<ul style="list-style-type: none"> <li>Appointment of Head of ESG</li> </ul>	Reporting subsidiaries: REI, GES, HGPT, RBC and RTT
2023	<ul style="list-style-type: none"> <li>Revision of Sustainability Governance Structure</li> <li>Adopted Task Force on Climate-Related Financial Disclosures ("TCFD")</li> <li>Established Sustainability Policy</li> <li>Established 5-year target for ESG</li> <li>Conduct Materiality Matters Matrix reassessment</li> </ul>	Reporting subsidiaries: REI, GES, HGPT, RBC and RTT
2024	<ul style="list-style-type: none"> <li>Awarded the Malaysia Sustainability Leadership Award for achievements in Sustainable Technology Integration and Green Technology Deployment.</li> </ul>	Reporting subsidiaries: REI, GES, HGPT, RBC and RTT
2025	<ul style="list-style-type: none"> <li>Conduct Double Materiality Matters assessment</li> <li>Strengthened human rights-aligned HR policies in line with international standards</li> <li>Conducted Board-level sustainability and governance training</li> </ul>	Reporting subsidiaries: REI, GES, HGPT, RBC and RTT

## Sustainability Statement (Cont'd)

### SUSTAINABILITY FRAMEWORK

Our sustainability framework operationalizes the Group's vision by anchoring business conduct in three core pillars: Ethical Governance, Environmental Stewardship, and Social Value. This strategic alignment ensures that sustainability risks are managed alongside financial and operational priorities.

The Group prioritizes the reduction of its environmental footprint through tangible operational improvements that drive cost efficiencies. Our strategy focuses on optimizing energy and water intensity, minimizing waste generation through circular economy practices, and enhancing material efficiency in product design. These initiatives are coupled with a zero-compromise approach to workplace safety, ensuring the protection of our human capital and the continuity of our operations.

GOVERNANCE AND OPERATIONAL STRATEGY		
Strategic Governance		
<b>Engaging Our Stakeholders</b>  Active stakeholder consultation to align business operations with evolving market and social expectations.	<b>Assessing and Monitoring Our Material Risks</b>  Rigorous tracking of Material Sustainability Matters (MSM) and Sustainability Indicators (SI) to measure progress against 2028 targets.	<b>Disclosing Our Performance in Reports</b>  Transparent disclosure of performance gaps and achievements to maintain investor trust and regulatory compliance.
Operational Execution		
<b>Governing Our Business Ethically</b>  Ensuring resilience through robust Corporate Governance, ethical Supply Chain Management, and sustained Economic Performance.	<b>Upholding Our Environment Stewardship</b>  Minimizing ecological footprint via strict Environmental Compliance, Energy & Resource efficiency, and circular Materials & Waste Management.	<b>Enriching Our People &amp; Local Communities</b>  Protecting human capital through Occupational Health & Safety, upholding Human Rights, and investing in Workforce Diversity and Local Community development.



## Sustainability Statement (Cont'd)

### MEMBERSHIPS, ASSOCIATIONS, CERTIFICATIONS AND LICENSES

#### ISO Certification

- ISO 9001:2015 Quality Management Systems (QMS)
- ISO 45001:2015 Occupational Health and Safety (OH&S) Management Systems
- ISO 14001:2018 Environmental Management System (EMS)

#### Licenses / Permit from Government Agencies and Companies

- Construction Industry Development Board (CIDB)
- Suruhanjaya Perkhidmatan Air Negara (SPAN)
- Ministry of International Trade and Industry (MITI)
- Department of Occupational Safety and Health (DOSH)
- Ministry of Finance (MOF)
- Royal Malaysian Customs Department
- Tenaga Nasional Berhad (TNB)
- Sabah Electricity Sdn Bhd (SESB)
- Kementerian Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan (KPDNKK)
- Local Municipal Councils

#### Professional Membership of Rohas Group's Employees

- CIDB Green Card – Construction Personnel
- Association of Chartered Certified Accountants (ACCA)
- Malaysian Institute of Accountants (MIA)
- Board of Engineers Malaysia (BEM)
- Malaysian Board of Technologists (MBOT)
- Institute of Chartered Secretaries & Administrators (ICSA)
- Malaysian Institute of Chemistry (IKM)
- The Institution of Engineers Malaysia (IEM)

#### Trade Association

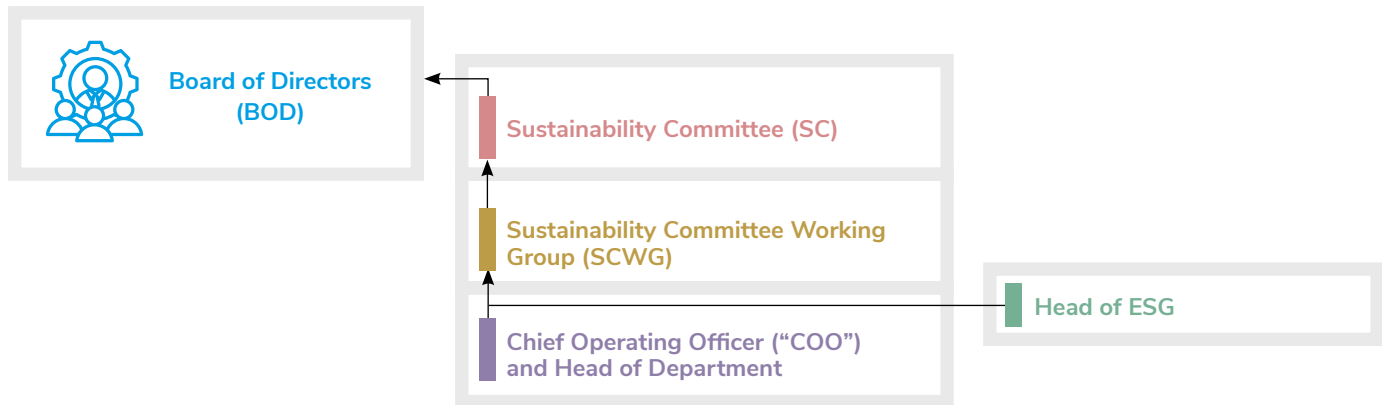
- Galvanizers Association of Malaysia (GAM)
- Malaysian Electrical Transmission & Substation Contractors Association (METSCA)
- Malaysian International Chambers of Commerce and Industry (MICCI)

## Sustainability Statement (Cont'd)

### SUSTAINABILITY GOVERNANCE STRUCTURE

Sustainability oversight within the Group is guided by a structured governance framework that clarifies accountability, decision-making authority, and coordination mechanisms across the organisation. At the leadership level, the Sustainability Committee convenes biannually to review strategic priorities, oversee sustainability performance, and monitor key developments.

Operationally, sustainability implementation is supported through structured monthly engagements, where the Sustainability Committee Working Group collaborates with the Chief Operating Officer and Heads of Departments to drive alignment, monitor progress, and ensure effective execution.



Roles	Members	Responsibility	Function
<b>Sustainability Committee (SC)</b>	The SC is chaired by an Independent Non-Executive Director, with members appointed from the Board	Oversee the sustainability agenda and direction for the Group, including: <ol style="list-style-type: none"> <li>1. Strategy</li> <li>2. Budget and resources</li> <li>3. Sustainability risks and opportunities</li> <li>4. Material sustainability matters</li> <li>5. Reporting</li> </ol>	Board oversight
<b>Sustainability Committee Working Group (SCWG)</b>	Group Chief Executive Officer (GCEO), Chief Financial Officer (CFO), and Chief Investment Officer (CIO)	<ol style="list-style-type: none"> <li>1. Review and recommend sustainability initiatives to the Board</li> <li>2. Endorse and recommend sustainability-related documentation (policies, frameworks, roadmap, budget, and resources)</li> <li>3. Oversee engagement outcomes in managing and addressing sustainability matters across operations</li> </ol>	Management oversight

## Sustainability Statement (Cont'd)

Roles	Members	Responsibility	Function
Head of ESG	–	<ol style="list-style-type: none"> <li>1. Prepare Sustainability Statement and ESG-related reports as required</li> <li>2. Oversee data tracking and monitoring across the Group</li> <li>3. Support management in sustainability strategic planning</li> <li>4. Coordinate execution of sustainability initiatives, policies, frameworks, and strategies approved by management</li> </ol>	Plan and facilitate ESG-related matters
Chief Operating Officer (“COO”) and Head of Department	COOs and Heads of Departments	<ol style="list-style-type: none"> <li>1. Implement sustainability strategies and initiatives within respective departments</li> <li>2. Execute sustainability initiatives at departmental level</li> <li>3. Provide and update required data periodically to the Head of ESG</li> <li>4. Recommend sustainability initiatives and budget aligned with operational plans</li> <li>5. Identify opportunities for sustainability improvements, innovation, and process enhancements</li> </ol>	Implementation of ESG-related strategies, policies, and goals

### MATERIALITY MATTERS

In FY2025, RTB enhanced its materiality assessment by adopting a double materiality approach, providing a more comprehensive evaluation of sustainability matters compared to prior assessments. This approach considers sustainability topics from two complementary perspectives:





- Impact Materiality (Inside-Out): The significance of the Group’s actual and potential impacts on the environment and society
- Financial Materiality (Outside-In): The extent to which sustainability-related risks and opportunities may affect the Group’s financial performance, cash flows, access to finance, and enterprise value

This enhanced assessment enables the Group to better align its sustainability priorities with the evolving operating landscape and stakeholder expectations.

The assessment process remains guided by the Bursa Malaysia Sustainability Reporting Guide (3rd Edition), while taking into consideration relevant elements of the International Sustainability Standards Board Standards to strengthen the identification of financially relevant sustainability risks and opportunities.

## Sustainability Statement (Cont'd)

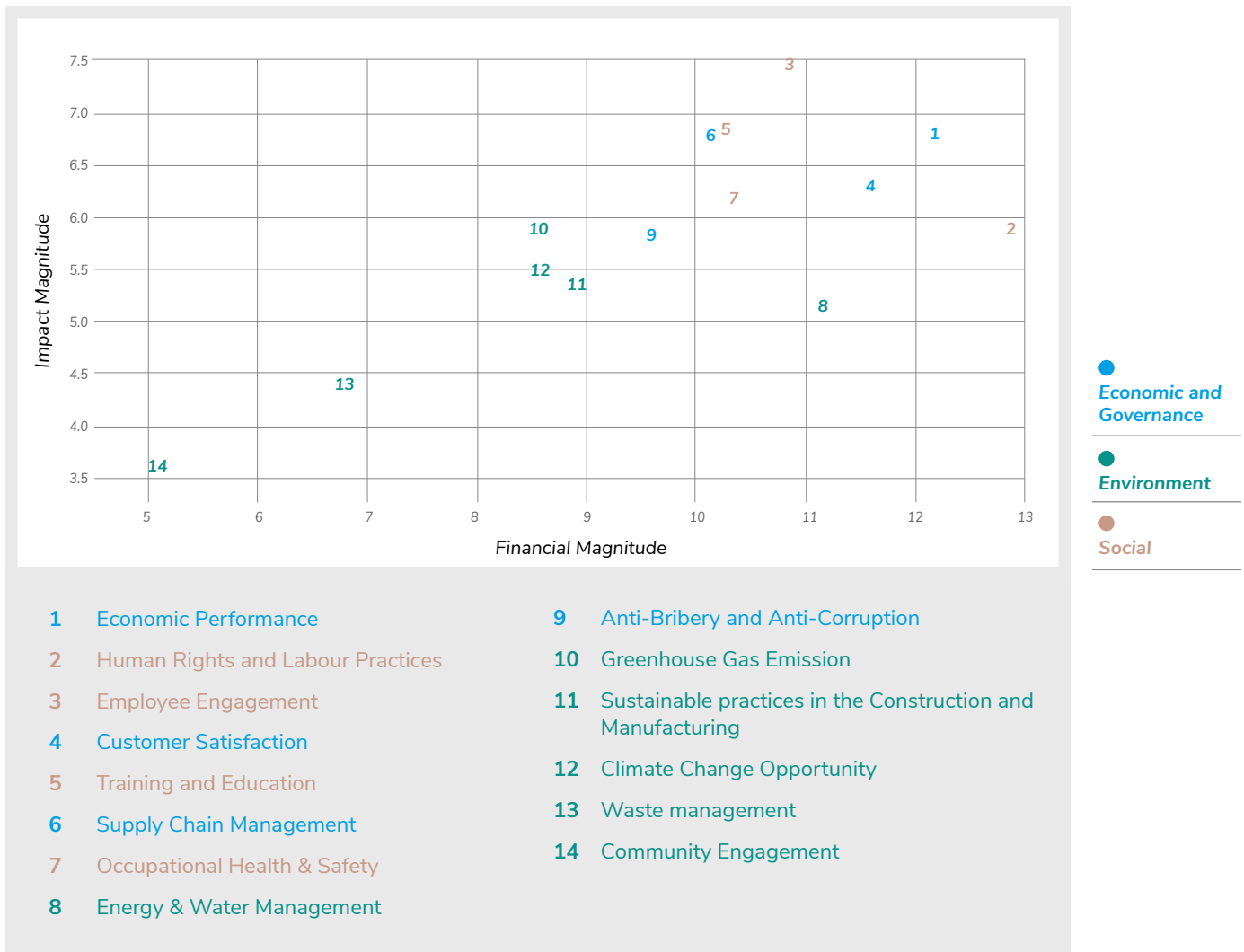
To determine the Group's material matters for FY2025, a structured four-step assessment methodology was applied, aligned with the Global Reporting Initiative Standards 2021. To enhance robustness and objectivity, the Group engaged an external party to support the materiality assessment process.

Step 1	Step 2	Step 3	Step 4
 <p><b>Impact Identification &amp; Benchmarking</b></p>	 <p><b>Stakeholder Engagement and Topic Identification</b></p>	 <p><b>Double Materiality Scoring</b></p>	 <p><b>Prioritization and Validation</b></p>
<p>The Sustainability Committee Working Group (SCWG) analysed the Group's operating context and value chain risks. This was supported by benchmarking against SASB Standards (Engineering &amp; Construction; Industrial Machinery) and regional infrastructure peers to ensure comprehensive risk coverage.</p>	<p>We gathered data through a two-pronged approach:</p> <p><b>Internal stakeholders:</b> Management workshops with heads of departments to identify operational realities and capturing both inside-out and outside-in perspective of materiality matters.</p> <p><b>External stakeholders:</b> Electronic surveys distributed to clients, suppliers, and investors to capture "inside-out" or impact to stakeholders.</p>	<p>Identified topics were scored using a standardized Double Materiality scale:</p> <p><b>Impact Materiality (Inside-Out):</b> Internal and external stakeholders assessed the severity and likelihood of the Group's impact on the economy, environment, and society.</p> <p><b>Financial Materiality (Outside-In):</b> Senior Management assessed the potential magnitude of financial effects on enterprise value, cash flows, and access to capital.</p>	<p>Results were mapped onto a Double Materiality Matrix to prioritize critical issues. The final list was reviewed by the Sustainability Committee (SC) and validated by the Board of Directors on 14 April 2026.</p>

## Sustainability Statement (Cont'd)

### MATERIALITY MATRIX

Through structured stakeholder engagement and internal assessments, we identified and evaluated environmental, social, and governance topics that have the greatest potential risk and opportunity on our business and are of significant impact to our stakeholders. The materiality matrix below illustrates the relative significance of these topics based on their importance to stakeholders and their potential risk and opportunity on the Group.



## Sustainability Statement (Cont'd)

No.	Material Sustainability Matter	Definition and Description
1	<b>Economic Performance</b>	The generation and distribution of economic value to shareholders and stakeholders, ensuring the Group's financial stability and ability to invest in sustainable growth.
2	<b>Human Rights and Labour Practices</b>	Commitment to fair labour standards, including the prohibition of forced or child labour, non-discrimination, and the protection of workers' rights across our operations and supply chain.
3	<b>Employee Engagement</b>	Initiatives designed to foster a positive work culture, improve workforce morale, and ensure open communication channels between management and staff.
4	<b>Customer Satisfaction</b>	The degree to which our products and project delivery meet client expectations regarding quality, timeliness, and technical specification.
5	<b>Training and Education</b>	Investment in the continuous professional development of our workforce to enhance technical competencies, safety awareness, and leadership skills.
6	<b>Supply Chain Management</b>	The strategic management of procurement processes to ensure suppliers adhere to RTB's ethical, environmental, and social standards, with a focus on local sourcing.
7	<b>Occupational Health &amp; Safety</b>	Policies and procedures aimed at preventing workplace injuries and fatalities, ensuring a safe operating environment at manufacturing plants and construction sites.
8	<b>Energy &amp; Water Management</b>	The efficient consumption of utilities to reduce operational costs and resource intensity, including the management of water stress risks at project sites.
9	<b>Anti-Bribery and Anti-Corruption</b>	Strict enforcement of ethical business conduct and zero-tolerance policies against bribery, corruption, and malfeasance, in compliance with Section 17A of the MACC Act.
10	<b>Greenhouse Gas Emission</b>	The measurement, reporting, and reduction of Carbon Dioxide equivalent (CO <sub>2</sub> e) emissions arising from our operations (Scope 1 & 2) and value chain (Scope 3).
11	<b>Sustainable practices in the Construction and Manufacturing</b>	The adoption of eco-friendly materials, modern methods of construction (MMC), and lean manufacturing techniques to minimize the environmental footprint of our projects.
12	<b>Climate Change Opportunity</b>	Strategic initiatives to capture revenue from the "green economy," such as renewable energy projects, flood mitigation infrastructure, and climate-resilient engineering.
13	<b>Waste Management</b>	Systematic handling of scheduled and non-scheduled waste, prioritizing reduction, reuse, and recycling to minimize disposal to landfills.
14	<b>Community Engagement</b>	Proactive efforts to manage the social impact of our operations on local communities and contribute to their well-being through CSR initiatives and infrastructure support.

## Sustainability Statement (Cont'd)

Key Risk	Value Opportunity	Primary Stakeholders Affected
Capital Constraints: Inability to fund strategic Capex or meet dividend expectations due to cash flow volatility.	Investor Confidence: Strong balance sheet attracts lower cost of capital and supports long-term asset accumulation.	Shareholders, Investors, Financial Institutions
Regulatory Sanctions: Exposure to export bans, stop-work orders, or legal fines for labor violations (e.g., forced labor).	Preferred Partner Status: Qualify for tenders with strict social compliance requirements (e.g., MNCs and GLICs).	Foreign Workers, Sub-contractors, Suppliers
Brain Drain: High turnover leading to loss of institutional knowledge and increased recruitment costs.	Productivity Gains: High morale correlates with lower error rates and higher operational efficiency.	Employees, Management
Revenue Loss: Contract termination or exclusion from future tenders due to poor delivery track record.	Repeat Business: Strong delivery records secure recurring revenue and negotiated tenders without open bidding.	Key Clients (TNB, Govt), Project Owners
Operational Failure: Incompetency leading to project delays, quality defects, or safety incidents.	Internal Succession: Reduces dependency on expensive external hires by building a capable internal talent pipeline.	Employees, Site Supervisors
Disruption: Project delays caused by raw material shortages or supplier insolvency.	Cost Control: Strategic procurement and local sourcing reduce currency exposure and logistics costs.	Suppliers, SME Vendors
Operational Stoppage: Stop-work orders from authorities (DOSH) and higher insurance premiums following accidents.	Business Continuity: Zero-LTI track record ensures uninterrupted project timelines and qualifies for safety incentives.	Site Workers, Sub-contractors, Regulators (DOSH)
Cost Inflation: Vulnerability to fluctuating utility tariffs increasing manufacturing overheads.	Margin Protection: Energy efficiency and solar adoption directly improve Gross Profit margins.	Local Communities (resource access), Environment
Legal Liability: Corporate liability under MACC Section 17A resulting in heavy fines and blacklisting.	Tender Eligibility: Clean governance record ensures eligibility for government and international infrastructure projects.	Investors, Regulators (MACC), Government
Market Exclusion: Inability to bid for clients with Net Zero targets or exposure to carbon taxes (e.g., CBAM).	Green Financing: Access to sustainability-linked loans with preferential interest rates	Clients (Net Zero targets), Regulators
Obsolescence: Loss of competitiveness as clients demand green building certifications (e.g., GBI, LEEDS).	Material Efficiency: Lean manufacturing reduces waste disposal costs and raw material spend.	Clients, Environment
Asset Impairment: Physical damage to assets or project sites from extreme weather events.	Revenue Diversification: New revenue streams from renewable energy projects (Hydro/Solar) and climate-resilient infrastructure.	Shareholders, Investors
Compliance Costs: Fines for improper disposal of scheduled waste (SW) and rising landfill fees.	Circular Economy: Generating ancillary revenue through the sale of scrap metal and recyclable materials.	Local Communities, Regulators (DOE)
Project Delay: Operational disruptions caused by community protests or grievances at project sites.	Social License: Smooth project execution facilitated by strong community support and local hiring.	Local Communities, NGOs

## Sustainability Statement (Cont'd)

### STAKEHOLDER ENGAGEMENT

We recognise that meaningful dialogue with our stakeholders enables us to better understand their expectations, address material issues, and strengthen trust and transparency. The table below outlines our key stakeholder groups, the nature and frequency of our engagement, and the primary concerns raised during the reporting period, as well as how these considerations are reflected in our strategies and decision-making processes.

Key Stakeholders	Areas of Interest	Methods and Frequency of Engagement	Objective	Our Responses
<b>Financial Institutions, Shareholders and Investors</b> 	<ul style="list-style-type: none"> <li>Financial resilience &amp; capital allocation</li> <li>ESG risk management</li> <li>Long-term value creation</li> <li>Governance &amp; transparency</li> </ul>	<ul style="list-style-type: none"> <li>Annual: AGM, Annual Report</li> <li>Quarterly: Financial Results briefings</li> <li>Ad-hoc: Investor Relations meetings</li> </ul>	To communicate strategic direction and demonstrate responsibility in managing climate and financial risks.	<ul style="list-style-type: none"> <li>Integrated reporting of financial and ESG data.</li> <li>Regular analyst briefings on order book and project delivery.</li> <li>TCFD-aligned risk disclosures.</li> </ul>
<b>Government, Statutory and Certification Bodies</b> 	<ul style="list-style-type: none"> <li>Regulatory compliance (Bursa/ SC)</li> <li>Climate targets &amp; carbon reporting</li> <li>Labour standards</li> </ul>	<ul style="list-style-type: none"> <li>Annual: Compliance reporting</li> <li>Ad-hoc: Site inspections, consultations, &amp; dialogue sessions</li> </ul>	To ensure full adherence to statutory requirements and contribute to national sustainability agendas.	<ul style="list-style-type: none"> <li>Robust internal controls and data verifiability.</li> <li>Active participation in industry consultations.</li> <li>Zero-tolerance policy on non-compliance.</li> </ul>
<b>Clients and Customers</b> 	<ul style="list-style-type: none"> <li>Project delivery (Quality, Cost, Time)</li> <li>Supply chain reliability</li> <li>Health, Safety &amp; Environment (HSE) performance</li> </ul>	<ul style="list-style-type: none"> <li>Project-based: Progress meetings, tender briefings, site visits</li> <li>Annual: Satisfaction surveys</li> </ul>	To align project execution with client sustainability targets and ensure high-quality infrastructure delivery.	<ul style="list-style-type: none"> <li>Implementation of ISO-certified Quality &amp; Safety Management Systems.</li> <li>Transparency in project carbon footprint reporting (where required).</li> </ul>
<b>Vendors, Suppliers and Value Chain Partners</b> 	<ul style="list-style-type: none"> <li>Fair procurement practices</li> <li>Payment terms</li> <li>Ethical business conduct</li> </ul>	<ul style="list-style-type: none"> <li>Project-based: Site coordination</li> <li>Ad-hoc: Supplier assessments &amp; Code of Conduct briefings</li> </ul>	To build a resilient, ethical supply chain that adheres to RTB's anti-corruption and labour standards.	<ul style="list-style-type: none"> <li>Enforcement of Supplier Code of Conduct.</li> <li>Regular supplier audits and performance reviews.</li> <li>Prioritization of local procurement to support domestic economy.</li> </ul>
<b>Employees (local and Foreign)</b> 	<ul style="list-style-type: none"> <li>Workplace Health &amp; Safety</li> <li>Career development &amp; training</li> <li>Fair remuneration &amp; benefits</li> <li>Diversity &amp; Inclusion</li> </ul>	<ul style="list-style-type: none"> <li>Annual: Performance appraisals, Town halls</li> <li>Ongoing: Training sessions, Intranet updates</li> </ul>	To foster a high-performance culture that attracts retention and ensures the physical safety of our workforce.	<ul style="list-style-type: none"> <li>Comprehensive OHS training and strict site safety protocols.</li> <li>Structured talent development programs.</li> <li>Transparent grievance mechanisms.</li> </ul>
<b>Neighbouring Businesses and Surrounding Communities</b> 	<ul style="list-style-type: none"> <li>Social impact of operations</li> <li>Environmental protection (noise/dust)</li> <li>Local employment opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Ad-hoc: Community engagement sessions, CSR programs</li> <li>Project-based: Public consultations</li> </ul>	To maintain our social license to operate by minimizing disruptions and generating shared social value.	<ul style="list-style-type: none"> <li>Proactive environmental monitoring at project sites.</li> <li>Targeted CSR investments in education and community infrastructure.</li> <li>Priority hiring for local community members.</li> </ul>

## Sustainability Statement (Cont'd)

### Section 2: SUSTAINABILITY PERFORMANCE

#### KEY SUSTAINABILITY TARGET

To track progress against its 2028 sustainability targets, Rohas Tecnic Berhad ("RTB" or "the Group") monitors a set of key ESG performance indicators across environmental, social, and governance pillars.

Environmentally, the Group continues to focus on reducing Scope 1 and Scope 2 greenhouse gas emissions through energy efficiency improvements, while also enhancing resource management practices, including water consumption and material utilisation. These efforts support the Group's broader objective of minimising environmental impact and improving operational efficiency.

#### Environment Dimension

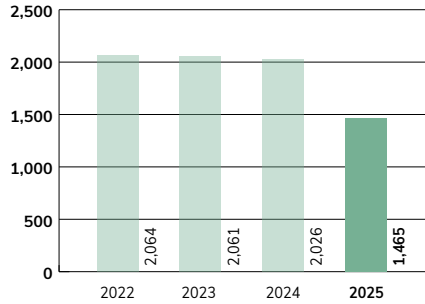
No	Indicators	Unit	Target (2028)	2022 - Baseline	2023	2024	2025
E1	Organisation GHG emission Scope 1- Direct emission	tonnes CO2e	33.6 % reduction from baseline	2,064	2,061	2,026	1,465
E2	Organisation GHG emission Scope 2- Indirect emission		70% reduction from baseline	1,602	1,632	1,565	1,143
E3	Water consumption per MT fabricated and galvanised steel	m3	40% reduction from baseline	2.24	2.1	1.9	1.4
E4	Waste to landfill	MT	0	45.2	88.7	82.4*	84.6
E5	Total waste produced per 1 MT fabricated and galvanised steel		<0.06	0.09	0.13	0.09	0.07

\* The high amount of domestic waste in 2024 due to the replacement of the old dust collector and refurbishment work at Plant C.

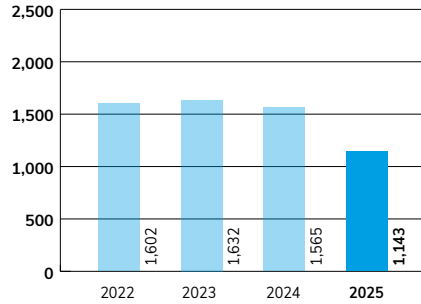
On the social front, RTB remains committed to maintaining a safe and inclusive workplace. In FY2025, the Group sustained its record of zero fatalities, while implementing measures to reduce Lost Time Injury Frequency Rate (LTIFR) and strengthen overall safety performance. In parallel, the Group continues to promote workforce diversity and development, recognising the importance of human capital in driving long-term business resilience.

## Sustainability Statement (Cont'd)

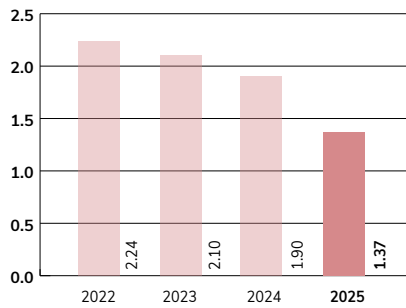
**Scope 1 - Direct GHG Emission**  
(tonnesCO<sub>2</sub>e)



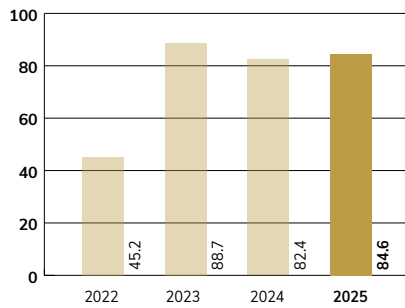
**Scope 2 - Indirect GHG Emission**  
(tonnesCO<sub>2</sub>e)



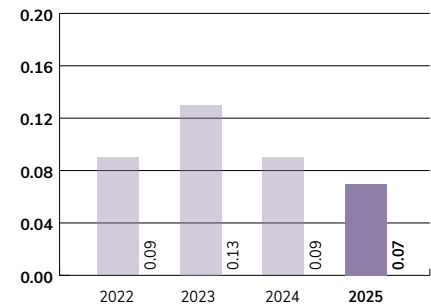
**Water consumption per MT  
Fabricated and Galvanised Steel (M3)**



**Waste to Landfill (MT)**



**Total Waste Produced per 1 MT  
(MT)**

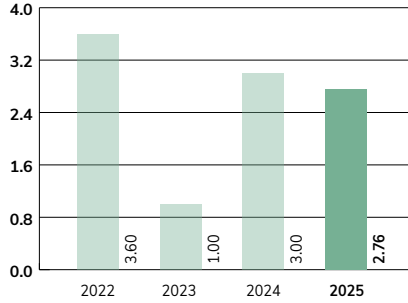


### Social Dimension

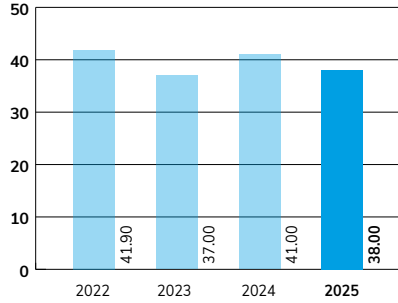
No	Indicators	Unit	Target (2028)	2022 - Baseline	2023	2024	2025
S1	Zero deaths due to work related injuries at all sites	Number	0	0	0	0	0
S2	LTIFR Rate in million hours	LTIFR (million hours)	0	3.6	1	3	2.76
S3	Female representatives at the Executive level and above	%	>45%	41.9	37	41	38

## Sustainability Statement (Cont'd)

**LTIFR**  
(million hours)



**Female representatives at the Executive Level and Above (%)**

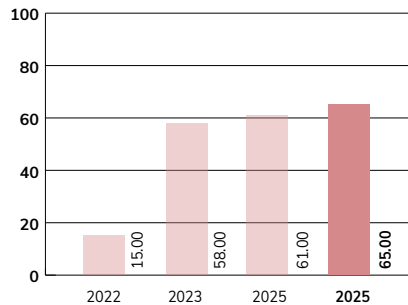


From a governance perspective, the Group has strengthened its approach to responsible business conduct by enhancing sustainable procurement practices and reinforcing anti-bribery and anti-corruption compliance. This includes improving supplier oversight and ensuring broader adherence to the Group’s ethical standards, while expanding training and awareness initiatives across the organisation.

### Governance Dimension

No	Indicators	Unit	Target (2028)	2022 - Baseline	2023	2024	2025
G1	Sustainable Procurement Spend		80% min from total spending	15	58	61	65
G2	Conduct anti-corruption and anti-bribery awareness training for all Executive level and above employees on a yearly basis	%	1	100	64	99	100
G3	Zero incidents of corruption and bribery case	Number	0	0	0	0	0

**Sustainable Procurement Spend (%)**



Collectively, these efforts reflect RTB’s ongoing commitment to embedding sustainability into its core operations and decision-making processes, while strengthening its ability to deliver long-term value to stakeholders.

## Sustainability Statement (Cont'd)

### Section 3:

## ECONOMIC: GROWING OUR TOP AND BOTTOM LINE

We recognise that sustained financial resilience enables continued investment in environmental and social initiatives, supports responsible growth, and strengthens our contribution to the broader economy. Our approach to economic performance emphasises prudent financial management, disciplined capital allocation, and the integration of sustainability considerations into strategic planning to ensure balanced and durable outcomes.

By aligning our growth strategy with sustainable development, we generate shared value for stakeholders while reinforcing supply chain stability.

### DIRECT ECONOMIC IMPACT

#### DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

Rohas Tecnic Berhad (“RTB” or “the Group”) recognises economic performance as a fundamental component of its sustainability approach, underpinning its ability to generate and distribute value to key stakeholders while maintaining long-term business resilience. In FY2025, the Group operated within a challenging environment characterised by competitive pricing pressures, margin compression, and elevated financing costs. In response, RTB maintained disciplined cost optimisation and prudent cash flow management across its operations to preserve financial stability, ensure operational continuity, and sustain employee remuneration across subsidiaries. Oversight of economic performance is embedded within the Group’s governance framework, where the Board of Directors, supported by the Audit and Risk Management Committee, conducts quarterly reviews covering revenue trends, operating cost control, financing costs, and liquidity position to ensure responsible capital allocation and sustainable value creation.

Aligned with its strategic focus on resilience, the Group implemented cost optimisation initiatives and strengthened funding management practices to mitigate risks associated with declining margins, rising financing costs, and cash flow volatility. These risks, particularly those arising from competitive market dynamics and pricing pressures, are managed within the Group’s enterprise risk management framework through continuous monitoring and targeted mitigation measures aimed at preserving financial flexibility and operational stability.

In terms of direct economic value generated and distributed in accordance with GRI 201-1, the Group contributed to the broader economy through employee remuneration amounting to RM46.4 million, operating expenditures of RM261.1 million, finance costs of RM12.7 million, and tax payments of RM12.1 million for FY2025. This distribution reflects the Group’s ongoing role in supporting its workforce, suppliers and contractors, financial institutions, and government, while maintaining a balanced approach to financial management without overstating value creation amid cyclical industry conditions. At the same time, the Group continues to identify opportunities to enhance resilience through improved cost discipline and funding optimisation, which support sustainable profitability, strengthen liquidity, and position the Group competitively for future project bidding.

## Sustainability Statement (Cont'd)

### Direct Economic Value Generated and Distributed (In MYR'000)

	2023	2024	2025
<b>Direct Economic Value Generated</b>	364,281	328,247	293,516
Revenue	364,281	328,247	293,516
<b>Economic Value Distributed</b>	367,698	347,654	332,306
Operating Cost	316,227	291,602	261,070
Employee Remuneration (Salaries, Wages and Other Emoluments)	34,693	37,058	46,408
Finance Cost	11,983	14,397	12,732
Payment To The Government (Current Tax Expense)	4,768	4,582	12,096
Community Investment	27	15	537
<b>Economic Value Retained</b>	-3,418	-19,407	-38,790

The Group monitors key financial indicators, including revenue performance, cost structures, liquidity metrics, and financing costs, to support informed decision-making and ongoing performance evaluation. Although forward-looking financial targets are not disclosed within this report, RTB remains committed to progressively enhancing its data management systems and disclosure practices in line with evolving regulatory expectations, including those under GRI and IFRS sustainability standards. Moving forward, the Group will continue to prioritise prudent financial management, operational efficiency, and integration of sustainability considerations into its economic decision-making processes to ensure the creation of long-term, sustainable value for its stakeholders.

Overall, Rohas Tecnic Berhad remains focused on strengthening its financial performance while ensuring that the economic value generated is responsibly shared among stakeholders, including employees, shareholders, governments, and the wider community. The Group will continue to pursue strategies that enhance long-term value creation and support sustainable business growth.

### Financial Implications Due to Climate Change

No.	Climate Risk / Opportunity Category	Potential Financial & Operational Impact	Mitigation & Adaptation Strategy	Est. Financial Implication (RM)	Likelihood	Time Horizon
1	Transition Risk – Policy & Legal	Stricter environmental regulations (e.g., emissions, waste, DOE compliance) and potential carbon-related policies may increase compliance costs, monitoring requirements, and administrative burden.	Compliance with ISO 14001, regular environmental monitoring (air, water, noise), adherence to EIA and DOE requirements, and strengthening ABAC and governance frameworks.	Low (e.g., monitoring costs RM4,298.40; RM146,176; RM148,176)	Medium	Medium-term

## Sustainability Statement (Cont'd)

No.	Climate Risk / Opportunity Category	Potential Financial & Operational Impact	Mitigation & Adaptation Strategy	Est. Financial Implication (RM)	Likelihood	Time Horizon
2	Transition Risk – Market	Competitive pricing pressure and rising input costs (e.g., energy, materials) may reduce margins and affect project profitability. ESG expectations from clients may also influence tender eligibility.	Cost optimisation strategies, local-first procurement (97.0% suppliers local; 92.6% spend local), and strengthened ESG positioning to remain competitive.	Low to Medium (margin pressure)	Medium	Short to Medium-term
3	Transition Risk – Technology	Adoption of new emissions control technologies, energy-efficient systems, or monitoring tools may require additional capital and operational expenditure.	Gradual implementation of energy efficiency initiatives, emissions tracking (Scope 1 & 2), and process optimisation.	Low to Medium (incremental investment)	Medium	Medium to Long-term
4	Transition Risk – Reputation	Failure to meet ESG expectations may impact stakeholder confidence, investor perception, and access to financing or projects.	Strengthening sustainability disclosures (IFRS S1/S2 readiness), ABAC training (100% executive coverage), and ESG governance enhancements.	Indirect (non-quantified)	Medium	Medium to Long-term
5	Transition Risk – Legal Liability (Section 17A / Compliance)	Non-compliance with anti-corruption or environmental laws may result in penalties, legal exposure, and reputational damage.	Zero-tolerance ABAC policy, internal controls, 100% executive training, and ongoing risk monitoring.	Low (preventive; RM5,000 training cost)	Low	Short-term
6	Physical Risk – Acute (Extreme Weather Events)	Flooding and extreme weather events may disrupt operations, delay project timelines, and increase repair or recovery costs.	Flood mitigation support, access road rehabilitation, emergency response teams (ERT), and infrastructure resilience initiatives.	Low (e.g., CSR allocation RM536,804)	Medium	Short to Medium-term
7	Physical Risk – Acute (Operational Safety & Environmental Incidents)	Accidents or environmental incidents (e.g., emissions, waste handling failure) may lead to operational downtime, penalties, and remediation costs.	Predictive safety audits, PPE allocation (RM700,000), monitoring systems, and compliance with safety and environmental standards.	Low to Medium	Medium	Short-term

## Sustainability Statement (Cont'd)

No.	Climate Risk / Opportunity Category	Potential Financial & Operational Impact	Mitigation & Adaptation Strategy	Est. Financial Implication (RM)	Likelihood	Time Horizon
8	Physical Risk – Chronic (Resource Availability)	Long-term climate variability may affect energy and water availability, leading to increased utility costs and operational disruptions.	Monitoring of energy (1.54 million kWh) and water (74,622 m <sup>3</sup> ), efficiency improvements, and reliance on utility providers.	Low to Medium (utility cost exposure)	Medium	Medium to Long-term
9	Physical Risk – Chronic (Environmental Degradation Impact)	Gradual environmental changes (e.g., air and water quality deterioration) may increase compliance requirements and monitoring costs.	Continuous monitoring (air, water, noise), engagement of independent consultants, and adherence to DOE standards.	Low (monitoring cost-based)	Low to Medium	Long-term
10	Opportunity – Resource Efficiency (Energy & Water)	Improved efficiency reduces operating costs and enhances environmental performance.	Energy and water monitoring, efficiency initiatives, and operational optimisation.	Cost savings potential (not quantified)	Medium	Medium to Long-term
11	Opportunity – Circular Economy & Waste Management	Increased recycling and material recovery reduce disposal costs and improve resource efficiency.	Waste segregation, recycling (scrap metal, zinc ash, spent acid), and licensed waste contractor engagement.	Cost savings potential	Medium	Medium-term
12	Opportunity – ESG & Market Positioning	Strong ESG performance enhances investor confidence, access to financing, and competitiveness in project bidding.	Strengthened disclosures, ESG training, governance frameworks, and IFRS S1/S2 adoption readiness.	Indirect (non-quantified)	Medium to High	Medium to Long-term
13	Opportunity – Supply Chain Resilience	Local sourcing improves reliability, reduces logistics risks, and stabilises procurement costs.	Local-first procurement strategy and supplier ESG assessments.	Cost stability (indirect)	Medium	Medium-term

## Sustainability Statement (Cont'd)

### INDIRECT ECONOMIC IMPACT

Rohas Tecnic Berhad contributes to national socioeconomic development through the provision of power transmission and telecommunications infrastructure that supports essential public utilities and economic activities. These assets enable reliable electricity distribution and digital connectivity, which are fundamental requirements for industrial operations, public services, and community access to information.

During FY2025, the Group continued the deployment of telecommunication towers in underserved and rural locations. Expanded network coverage improved access to digital communication services, supporting participation in online education, government services, and commercial activities. Improved connectivity also facilitated the adoption of e-commerce and remote working arrangements among local communities.

By improving access to electricity and communication networks, the Group's projects indirectly support business continuity, productivity, and regional economic participation, particularly in areas with historically limited infrastructure access.

A cornerstone of our 2025 impact was the significant progress on the RTS Link Package 8 Project at Bukit Chagar. Throughout the year, this project has:

- The Group prioritises locally sourced construction materials and services where feasible, supporting the development of domestic suppliers and SMEs within the project vicinity.
- Through the development of cross-border infrastructure, Rohas Tecnic Berhad supports improved connectivity between Malaysia and neighbouring markets.
- Project implementation generates specialised and semi-skilled employment opportunities for local workers in the Johor Bahru district.

### SUPPLY CHAIN MANAGEMENT

The Group recognises that effective supply chain management is critical to ensuring operational continuity, cost efficiency, and alignment with its sustainability commitments. In FY2025, the Group maintained a structured supplier lifecycle management approach, integrating ESG considerations into procurement processes to ensure that suppliers meet the Group's standards for quality, ethical conduct, and reliability. This includes the enforcement of Anti-Bribery and Corruption (ABC) due diligence through internal risk checklists, and mandatory adherence to the Group's Supplier Code of Conduct.

From a governance perspective, logistics and procurement activities are guided by established Standard Operating Procedures (SOPs), complemented by ESG checklists and supplier sustainability assessments to support consistent evaluation and monitoring. All active suppliers are required to acknowledge and comply with this Code, reinforcing expectations on business integrity, compliance, and responsible practices across the value chain.

Suppliers are assessed using structured criteria covering quality, delivery performance, service reliability, and safety standards through a Supplier Assessment Form, while annual performance reviews and improvement plans are implemented to enhance supplier capabilities, procurement efficiency, and cost optimisation. This systematic approach enables the Group to maintain oversight of supply chain risks while strengthening long-term supplier relationships. In 2025, all of our active suppliers adhered to the Supplier Code of Conduct.

Strategically, the Group adopts a "Local-First" procurement approach, prioritising suppliers operating within Malaysia, particularly those located near its manufacturing facilities and project sites. This strategy supports supply chain resilience by reducing dependency on international logistics, while also contributing to lower transportation-related emissions and supporting domestic economic development. In FY2025, 97.0% of the Group's suppliers were locally based, and 92.6% of total procurement spending was directed towards local suppliers, demonstrating the Group's continued commitment to responsible sourcing practices.

## Sustainability Statement (Cont'd)

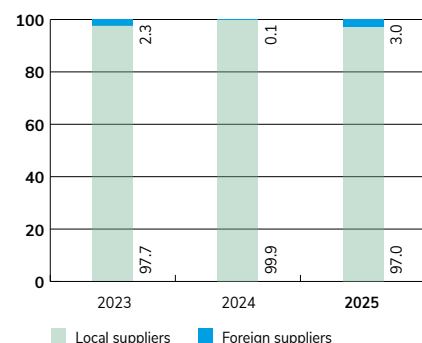
### Proportion of Suppliers

	Unit	2023	2024	2025
Local suppliers (Malaysia)	%	83.7	92.7	97.0
Foreign suppliers (Outside Malaysia)	%	16.3	7.3	3.0

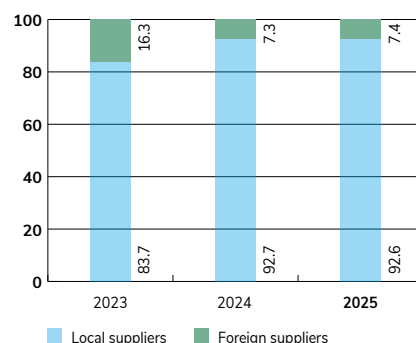
### Proportion of Spending for Suppliers

	Unit	2023	2024	2025
Local suppliers (Malaysia)	%	83.7	92.7	92.6
Foreign suppliers (Outside Malaysia)	%	16.3	7.3	7.4

**Distribution of Supplier**  
(%)



**Spending on Supplier**  
(%)



The Group recognises supply chain-related risks, particularly those associated with global supply disruptions, geopolitical uncertainties, and currency fluctuations. Its strong reliance on local supplier networks serves as a key mitigation measure, reducing exposure to such external risks while enhancing responsiveness and reliability. These efforts are complemented by ongoing supplier evaluations and engagement initiatives aimed at strengthening performance, improving delivery consistency, and ensuring alignment with operational and sustainability expectations.

In terms of economic contribution, the Group's procurement practices play a significant role in supporting the local economy and small and medium enterprise (SME) ecosystem. By allocating the majority of procurement expenditure to Malaysian suppliers, RTB contributes to domestic value creation, job generation, and the development of a more resilient and sustainable supply chain ecosystem. Moving forward, the Group will continue to enhance its supplier management processes, strengthen ESG integration within procurement practices, and improve data tracking to support more comprehensive disclosures in line with evolving sustainability reporting standards.

## Sustainability Statement (Cont'd)

### Section 4:

## ENVIRONMENT: UPHOLDING OUR ENVIRONMENT STEWARDSHIP

As Malaysia accelerates its commitment to reduce economy-wide carbon intensity by 45% by 2030, RTB is aligning its operations with this national agenda. We recognize that regulatory frameworks and investor expectations now demand a tangible transition to a low-carbon economy.

In response, we are steadfast in managing our environmental footprint. Our strategy focuses on rigorous monitoring and the integration of sustainable materials and energy-efficient technologies across our Manufacturing and EPCC divisions to ensure long-term business resilience.

### ENVIRONMENTAL COMPLIANCE AND MONITORING

The Group maintains strict adherence to Malaysia's environmental legal framework.

Act	Scope
Environmental Quality Act 1974	<ul style="list-style-type: none"> <li>Discharge of waste into Malaysian waters</li> <li>Emission of air pollutants and water discharge</li> <li>Generation, storage, and disposal of scheduled waste</li> <li>Prohibition of open burning</li> <li>Disposal of scheduled waste</li> </ul>
Pesticides Act 1974	<ul style="list-style-type: none"> <li>Storage of pesticides</li> </ul>
Local Government Act 1976	<ul style="list-style-type: none"> <li>Pollution of streams with trade refuse</li> </ul>
National Forestry Act 1984	<ul style="list-style-type: none"> <li>Issuance of licenses and permits, including through tenders and agreements</li> </ul>

### AIR QUALITY MONITORING

RTB recognises the importance of managing air emissions arising from its operational activities, particularly in relation to particulate matter and gaseous emissions that may affect surrounding air quality if not properly controlled. In FY2025, the Group, through its subsidiary GES, implemented a structured air quality management approach to ensure compliance with applicable environmental regulations, including the Environmental Quality (Clean Air) Regulations 2014.

As part of its strategy, biannual air quality monitoring is conducted by an independent laboratory to provide objective and reliable assessments of emission levels. These monitoring activities are supported by governance controls under the ISO 14001 Environmental Management System, where results are subject to internal audit processes to ensure compliance with regulatory requirements and continuous improvement of environmental performance.

To mitigate risks associated with air emissions, the Group applies established monitoring and measurement practices, including the use of isokinetic sampling techniques and calibrated instruments to ensure accuracy and reliability of emissions data. This enables the Group to detect potential deviations, take corrective actions where necessary, and maintain compliance with regulatory standards.

## Sustainability Statement (Cont'd)

The Group acknowledges that operational activities inherently carry physical risks related to air pollutant generation, as well as transition risks arising from increasingly stringent environmental regulations that may necessitate additional investment in emission control technologies and monitoring systems. In FY2025, the Group incurred a cost of RM4,298.40 for engaging an external laboratory to conduct air quality monitoring, reflecting its commitment to maintaining regulatory compliance through independent verification.

To ensure operational integrity, we conduct regular environmental monitoring across our manufacturing and project sites. In FY2025, our subsidiary GES (located in Bentong, Pahang) conducted on-site air emission monitoring at critical output points, including LPG burners, dust collectors, and scrubbers. The findings confirmed full compliance with the Environmental Quality (Clean Air) Regulations 2014.

### Air Quality monitoring results for the GES plant for the year 2023 to 2025

Sampling Point	Parameter	Limit Value (mg/m <sup>3</sup> )	Recorded value (mg/m <sup>3</sup> )		
		Environmental Quality (Clean Air) Regulation 2014	2023	2024	2025
LPG Burner	Total Particulate Matter	50	0.29	0.28	1.1
	Sulphur Dioxide or Sox	500	ND	ND	ND
	Nitrogen Dioxide as Nox	500	ND	ND	ND
	Sulphuric Acid	5	ND	ND	ND
Dust Collector	Total Particulate Matter	50	0.15	0.32	0.014
	Sulphur Dioxide or Sox	100	ND	<0.001	ND
	Nitrogen Dioxide as Nox	500	ND	ND	ND
	Sulphuric Acid	-	ND	<0.001	ND
Scrubber	Particulate Matter	50	0.35	0.02	0.015

\* ND: not detected

The Air Quality result for HGPT's project site in Semenyih, Selangor, complied with the New Malaysia Ambient Air Quality Standard (NMAAQS-2020). The results and specifications are as follows.

### Air Quality monitoring results for HGPT's project site for the year 2023 to 2025

Parameters	Concentration Limit, µg/m <sup>3</sup>	Averaging time, hours	Baseline, July 2022	2023	2024	2025
Particulate Matter 10 µm, PM10 (µg/m <sup>3</sup> )	100	24	29	31	28	26
Particulate Matter 2.5 µm, PM 2.5 (µg/m <sup>3</sup> )	35	24	8	16	9	17

Effective air quality management supports not only compliance with environmental laws but also contributes to improved sustainability performance and operational discipline. While the Group continues to monitor its emissions and regulatory landscape, it remains committed to strengthening its environmental management practices and enhancing data reliability to support more comprehensive disclosures in line with evolving sustainability reporting standards.

## Sustainability Statement (Cont'd)

### WATER QUALITY MONITORING

RTB manages water quality impacts arising from its project activities through structured monitoring and compliance with regulatory requirements. In FY2025, continuous water quality monitoring was implemented at the Kenyir project site in accordance with the Approved Environmental Impact Assessment (EIA) requirements issued by the Department of Environment (DOE) Terengganu, reflecting the Group's commitment to responsible environmental management.

Monitoring activities are conducted with the support of an independent environmental consultant, Environmental Science (M) Sdn Bhd, with periodic reporting to ensure compliance with applicable regulations and DOE requirements. As part of its risk mitigation approach, water samples are collected using standard grab sampling techniques at designated monitoring points, preserved in compliance with recognised protocols, and analysed by accredited laboratories to assess compliance with environmental quality standards. These measures enable the Group to identify potential deviations and take corrective actions where necessary.

As part of environmental stewardship, the Group conducts monthly water quality monitoring at its project sites (HGPT Semenyih and RBC Jenderam Hilir) to ensure compliance with the National Water Quality Standards (NWQS). In FY2025, our HGPT site continued its trajectory of environmental stewardship. Following the significant milestone in 2024 where the Water Quality Index (WQI) achieved Class I status, we maintained strict oversight of all 12 sampling stations.

#### Water Quality results for HGPT's project site from 2023-2025

Parameters	Baseline, 2019 (W4)	2023	2024	2025
Water Quality Index (WQI) as per NWQS	34.95/ Class IV	84.4/ Class II	94.53/ Class I	93.16/ Class I

The Group acknowledges potential risks of water pollution from operational activities and manages these through systematic monitoring and adherence to EIA conditions. In FY2025, a total of RM146,176.00 was allocated for environmental monitoring at the Kenyir project site, covering sampling, laboratory testing, and reporting. This approach supports regulatory compliance while contributing to the Group's overall environmental performance.

### NOISE LEVEL MONITORING

The Group manages noise emissions arising from its project activities to minimise potential impacts on surrounding communities and ensure compliance with regulatory requirements. In FY2025, continuous noise monitoring was conducted at the Kenyir project site by an independent environmental consultant, Environmental Science (M) Sdn Bhd, in accordance with the Department of Environment (DOE) Guidelines for Environmental Noise Limits and Control (3rd Edition, December 2019), which prescribe limits of below 60 dB(A) during daytime and below 55 dB(A) at night.

We strictly adhere to the Guidelines for Environmental Noise Limits and Control to minimize acoustic impact on surrounding communities. Monitoring activities are carried out through 24-hour measurements at 15-minute intervals at designated locations, using calibrated sound level meters positioned at appropriate heights and fitted with protective windshields to ensure accuracy. Periodic monitoring and reporting support compliance with applicable environmental regulations and DOE requirements. These measures enable the Group to identify and manage potential noise-related risks, particularly those affecting nearby communities. In FY2025, the HGPT project site maintained full compliance with EIA Approval Condition No. 24, with no night work conducted. At the RBC project site, average noise levels remained within permissible limits; however, isolated peak readings exceeding permissible levels were recorded. Site observations confirmed these were primarily driven by external ambient factors, including heavy vehicular traffic and natural environmental sounds, rather than construction activities.

## Sustainability Statement (Cont'd)

### Results of the noise measurement level for RBC's project site

	Specification	2023	2024	2025
<b>Parameters</b>		<b>dBA</b>		
Averaging LAeq (day)	≤60	61.9	56.9	57.9
Averaging LAeq (Night)	≤55	62.6	56.8	53.7

### Noise monitoring data for HGPT's Semenyih project site

	Specification	2020 -Baseline	2023	2024	2025
<b>Parameters</b>		<b>dBA</b>			
Averaging LAeq (day)	≤60	58.7	56.9	54.6	56.4
Averaging LAeq (Night)	≤55	54.8	53.7	52.9	51.1

In FY2025, a budget of RM148,176.00 was allocated for environmental monitoring activities at the Kenyir project site, covering noise monitoring, environmental sampling, and reporting. This approach reflects the Group's commitment to maintaining regulatory compliance while managing environmental and community-related impacts in a structured manner.

## ENERGY MANAGEMENT

RTB manages energy consumption as a key operational and climate-related consideration, given its exposure to energy costs and carbon transition risks. In FY2025, the Group monitored total energy consumption across its operations, with electricity usage recorded at 1.54 million kWh, reflecting ongoing efforts to improve operational efficiency. Energy performance is tracked at the subsidiary level and consolidated at the Group level to support oversight and decision-making.

The Group recognises that energy consumption exposes it to transition risks, including rising electricity tariffs and evolving regulatory requirements related to energy efficiency and carbon management, which may increase operating costs. In addition, physical risks such as extreme weather events may disrupt electricity supply and affect operational continuity. To mitigate these risks, the Group allocates operational expenditure towards energy efficiency initiatives and monitoring systems aimed at improving energy performance and managing long-term cost exposure.

Our energy strategy focuses on reducing reliance on purchased electricity (indirect energy consumption). Following the 5% reduction achieved in 2024, FY2025 marked a pivotal shift as our solar PV project became fully operational. This successful energization has directly offset grid consumption, driving further improvements in energy intensity across the Group.

### Total Energy Consumption

Year	RTB Group total energy consumption, kWh
2023	2,310,481
2024	2,062,606
2025	1,618,982

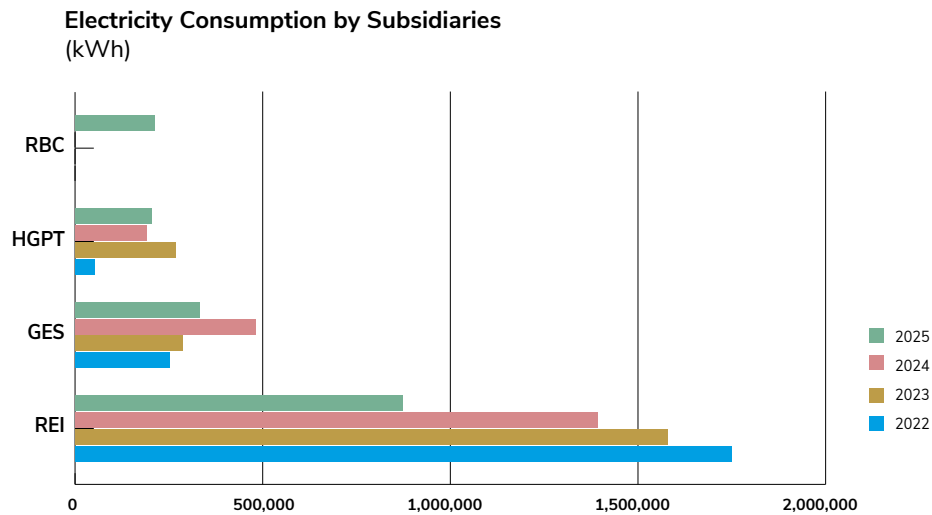
## Sustainability Statement (Cont'd)

### Electricity consumption by subsidiaries for 2022 to 2025

Subsidiary	Unit	2022	2023	2024	2025
REI		1,750,476	1,577,792	1,392,140	872,139
GES		251,262	285,500	480,976	330,634
HGPT		52,019	267,189	189,490	203,105
RBC	kWh	-	-	-	213,104

\* For RBC data available starting from 2025

Effective energy management also presents opportunities for cost savings and enhanced sustainability performance. Reduced energy consumption contributes to lower operating costs, improved emissions performance, and strengthens the Group's overall ESG positioning among stakeholders and financial institutions. The Group will continue to enhance its energy monitoring and management practices in line with evolving sustainability and regulatory expectations.



### GREENHOUSE GAS EMISSION MANAGEMENT

Rohas Tecnic Berhad ("RTB" or "the Group") recognises greenhouse gas ("GHG") emissions as a key climate-related material matter and is committed to managing emissions through improved energy efficiency, optimisation of fuel consumption, and enhanced monitoring of electricity usage across its operations. The Group tracks Scope 1 and Scope 2 emissions annually and has established a 2028 reduction target based on its FY2022 baseline, supporting its long-term climate transition strategy. Emissions data are monitored and reported by the ESG function, with oversight from Senior Management and the Sustainability Committee, and are reviewed biannually to ensure accuracy, compliance, and alignment with sustainability reporting requirements.

Aligned with the GHG Protocol Corporate Accounting and Reporting Standard, the Group actively monitors Scope 1 and Scope 2 emissions against our established 2022 Baseline. This data-driven approach allows us to track the effectiveness of our decarbonization strategies across all manufacturing and project sites.

## Sustainability Statement (Cont'd)

In FY2025, the Group realized the full operational impact of the solar PV system installed at the REI manufacturing plant. This transition to renewable energy significantly reduced our reliance on the national grid, directly lowering our Scope 2 carbon intensity.

### GHG Emissions Generated

Indicators	Unit	Target 2028	2022 - Baseline	2023	2024	2025
Scope 1 Direct Emission		33.6% reduction from baseline	2,064	2,061	2,026	1,465
Scope 2 Indirect Emission		70% reduction from baseline	1,602	1,632	1,565	1,143
Scope 3 GHG Emission			N/A	N/A	N/A	399.71
Category 6: Business Travel			N/A	N/A	N/A	3.42
Category 7: Employee Commute	tonnes CO <sub>2</sub> e	N/A	N/A	N/A	N/A	396.29

Scope 1 & Scope 2 Accounting reference: GHG Protocol Corporate Accounting and Reporting Standard

Organisational boundaries: REI, GES, HGPT, RBC and RTT

Method of approach: Control approach

Scope 3 emissions for business travel (Category 6) and employee commuting (Category 7) are calculated using a distance-based approach in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. Activity data is derived from internal business travel records and employee commuting sheets, including mode of transport, travel distance, and frequency.

Emissions are calculated by multiplying total distance travelled (km) by relevant emission factors (kg CO<sub>2</sub>e/km based on transport mode (e.g., air travel, private vehicles, public transport)). Where local emission factors are not available, the Group applies internationally recognised emission factors, including those published by DEFRA, as a proxy in line with industry practice.

Where actual data is unavailable, reasonable assumptions are applied. The methodology is subject to ongoing refinement to improve data accuracy and alignment with evolving reporting requirements, including IFRS S2.

The Group acknowledges both physical and transition climate-related risks associated with GHG emissions. Physical risks, such as extreme weather conditions, may disrupt operations and increase energy consumption, while transition risks, including stricter climate regulations, potential carbon pricing mechanisms, and increasing ESG disclosure requirements, may result in higher operational costs and necessitate enhanced emissions tracking and reporting. To mitigate these risks, the Group conducts quarterly monitoring of Scope 1 and Scope 2 emissions to identify efficiency improvement opportunities and support proactive climate risk management.

## Sustainability Statement (Cont'd)

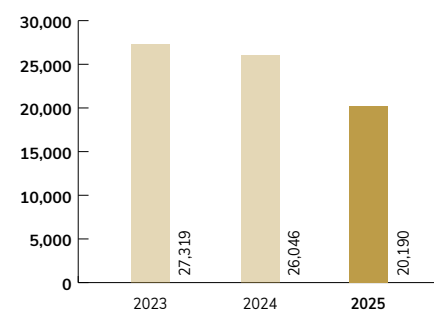
### AVOIDED EMISSIONS

Through our subsidiary, PT REI Abadi Indonesia, the Group operates a 7 MW mini-hydropower plant in Lawe Sikap, Aceh. By supplying renewable energy to the grid, this asset actively displaces fossil-fuel generation, directly contributing to regional decarbonization.

Year	Avoided emission, CO <sub>2</sub> e
2023	27,319
2024	26,046
2025	20,190

Our decarbonization efforts remain anchored in the 2023 Life Cycle Assessment (LCA), which identified that 88% of our product's total carbon footprint originates from upstream activities (Scope 3).

Avoided emission, CO<sub>2</sub>e  
(PT REI Abadi Indonesia) (CO<sub>2</sub>e)



At the same time, the Group recognises opportunities arising from improved emissions management. Energy efficiency initiatives can reduce both emissions and operating costs, while the adoption of low-carbon practices supports stronger corporate reputation and enhances stakeholder and investor confidence. RTB will continue to strengthen its emissions monitoring capabilities and align its practices with evolving regulatory and sustainability expectations as part of its ongoing commitment to responsible environmental management.

### WATER CONSUMPTION

The Group's water consumption profile reflects the expanded reporting scope established in the previous year. Year-on-year fluctuations in usage were primarily driven by project-specific requirements. At RBC, a significant reduction in water consumption was observed following the completion of the Rasau project. Similarly, the Skim Jaminan Air Mentah (SJAM) project is nearing completion, having achieved its Certificate of Practical Completion (CPC) and currently undergoing the Defect Liability Period (DLP). In FY2025, total water consumption decreased to 74,622 m<sup>3</sup>, reflecting improved operational efficiency. The Group sources water primarily from third-party utility providers, thereby limiting direct abstraction risks while ensuring reliable supply for its operations. Water usage is monitored at the subsidiary level to support oversight and identify opportunities for efficiency improvements.

To decouple water intensity from operational growth, we continue to prioritize the installation of rainwater harvesting systems at our manufacturing plants. This initiative reduces reliance on municipal water supplies.

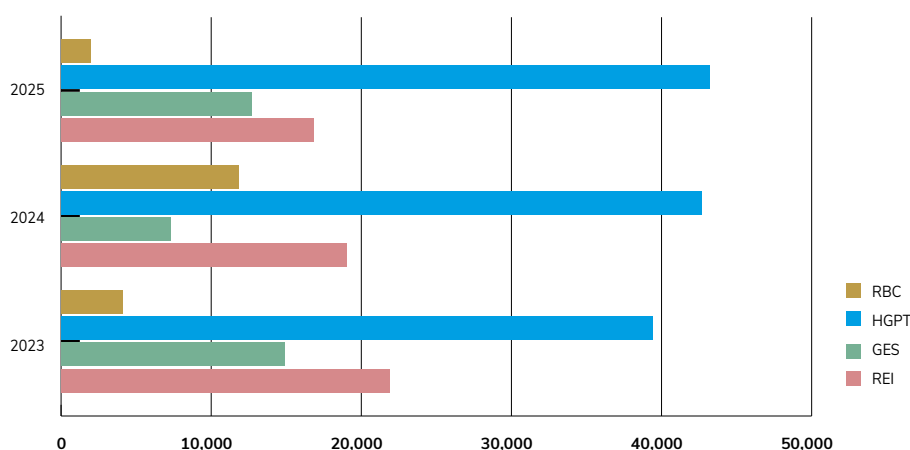
#### Water Withdrawal, Discharge and Consumption

Parameters	2023	2024	2025
<b>Water withdrawal in cubic meters by source (m<sup>3</sup>)</b>			
Surface water (total)	0	0	0
Groundwater (total)	0	0	0
Seawater (total)	0	0	0
Produced water (total)	0	0	0
Third-party water (total) @Water utility	80,236	80,808	74,622

## Sustainability Statement (Cont'd)

Water discharge in cubic meters by destination (m <sup>3</sup> )				
Surface water (total)		0	0	0
Groundwater (total)		0	0	0
Seawater (total)		0	0	0
Produced water (total)		0	0	0
Third-party water sent for use to other organisations		0	0	0
Water consumption in cubic meters (m <sup>3</sup> )				
Total water consumption		80,236	80,808	74,622
Subsidiary	Unit	2023	2024	2025
REI	m <sup>3</sup>	21,851	19,032	16,788
GES		14,858	7,307	12,664
HGPT		39,414	42,654	43,210
RBC		4,113	11,815	1,960

Water Withdrawal, Discharge and Consumption (m<sup>3</sup>)



The Group recognises water-related risks, including potential supply disruptions due to climate variability and drought conditions, as well as transition risks arising from increasing water tariffs and stricter regulatory requirements. These risks may lead to higher operating costs and potential impacts on operational continuity. To mitigate such risks, the Group monitors water consumption patterns and implements efficiency measures aimed at optimising usage and managing cost exposure.

Operational expenditure is allocated towards water utilities and efficiency initiatives to support long-term resource management. Effective water management also presents opportunities to reduce utility costs, enhance environmental performance, and strengthen the Group's ESG positioning among stakeholders. RTB will continue to improve its water monitoring and management practices in line with evolving regulatory and sustainability expectations.

## Sustainability Statement (Cont'd)

### WASTE GENERATED

The Group continues to enforce strict waste minimization protocols guided by the “4R” hierarchy (Refuse, Reduce, Reuse, Recycle). In FY2025, we prioritized the diversion of recyclable materials from landfills through strategic partnerships with licensed recovery facilities. In FY2025, the Group implements waste reduction strategies through process optimisation and material efficiency improvements, while increasing waste diversion through recycling and recovery initiatives, particularly for scrap metal, zinc ash, and spent acid. Scheduled waste is classified and monitored in accordance with Department of Environment (DOE) requirements, with disposal managed through licensed contractors and subject to periodic performance review.

In FY2025, total waste generated was 1211 tonnes. Of this, 1126 tonnes were diverted from disposal, while 85 tonnes were directed to disposal, with key waste streams including spent hydrochloric acid (472.49 tonnes), zinc ash and dross (98.37 tonnes), and scrap metal. The Group continues to prioritise segregation at source and proper handling of hazardous waste to prevent environmental contamination and ensure compliance with applicable regulations.

#### Total Waste Generated, Diverted from Disposal, and Directed to Disposal (In MT)

Waste composition	SW Code	2023			2024			2025		
		Waste generated	Waste diverted from disposal	Waste directed to disposal	Waste generated	Waste diverted from disposal	Waste directed to disposal	Waste generated	Waste diverted from disposal	Waste directed to disposal
Zinc ash & zinc dross	SW 104	171	171	-	25	25	-	98.37	98.37	-
Metal hydroxide	SW 204	23	23	-	6	6	-	4.82	4.82	-
Spent hydrochloric acid	SW 206	698	698	-	340	340	-	472.49	472.49	-
Contaminated container	SW 409	2	2	-	3	3	-	1.785	1.785	-
Contaminated glove & rags	SW 410	4	4	-	2	2	-	2.062	2.062	-
Waste oil	SW305	7	-	7	2	-	2	2.3	2.3	-
Scrap metal	-	1,052	1,052	-	662	662	-	492.13	492.13	-
Domestic waste	-	89	-	89	82	-	82	84.58		84.58
Oil and soil mixture	SW408	0.2	-	0.2	-	-	-	0.013	0.013	-
Discarded chemicals	SW429	5	-	5	2	-	2	0	0	-
<b>Total</b>		<b>2,051.2</b>	<b>1,950</b>	<b>101.2</b>	<b>1,124</b>	<b>1,038</b>	<b>86</b>	<b>1,158.55</b>	<b>1,073.97</b>	<b>84.58</b>

The Group recognises risks associated with hazardous waste management, including potential contamination incidents and increasing regulatory requirements that may lead to higher compliance costs. These risks are mitigated through structured waste monitoring, adherence to DOE scheduled waste codes, and engagement of qualified waste management contractors. At the same time, improving waste diversion and material recovery presents opportunities to reduce disposal costs, enhance resource efficiency, and strengthen overall environmental performance. RTB will continue to enhance its waste tracking and management practices in line with evolving regulatory and sustainability expectations.

## Sustainability Statement (Cont'd)

### Section 5:

## SOCIAL: ENRICHING OUR PEOPLE & LOCAL COMMUNITIES

RTB Group recognizes that long-term resilience is built on a foundation of social equity and safety. We are committed to upholding fundamental human rights, fostering an inclusive workplace, and enriching the communities where we operate.

This commitment is operationalized through a robust governance structure, including our Human Resource Policy, EHS Standards, and Supplier Code of Conduct. These frameworks ensure that our values of equality and integrity are embedded in every aspect of our business, from employee training to corporate social responsibility (CSR) initiatives.

### WORKFORCE MANAGEMENT AND EQUAL OPPORTUNITY

Rohas Tecnic Berhad (“RTB” or “the Group”) recognises that an inclusive, skilled, and well-managed workforce is critical to sustaining operational performance and long-term value creation. As of FY2025, the Group’s workforce stands at 750 employees, comprising a diverse mix of nationalities, age groups, and backgrounds, which the Group views as a strategic asset that supports innovation, adaptability, and organisational resilience. The Group maintains a strict Equal Opportunity Policy, ensuring that all recruitment, development, and career progression decisions are based on merit and performance. A fair and inclusive workplace is upheld, where employees are treated with respect and provided equal access to opportunities regardless of background.

#### Employee Demographic

	Unit	2023	2024	2025
<b>By Gender</b>				
Male	%	87	86	83.62
Female		13	14	16.38
<b>By Position</b>				
Executive	%	19	19	25.3
Non-executive		81	81	74.7
<b>By Employment Category</b>				
Executive	%	19	19	25.3
Non-executive		81	81	74.7
<b>By Age</b>				
<30	%	26.8	24.1	22.2
30-50		62.6	62.6	62.72
>50		10.6	13.3	15.18

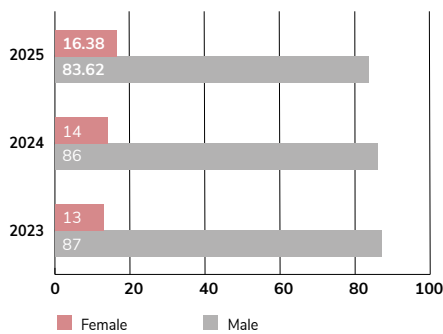
## Sustainability Statement (Cont'd)

	Unit	2023	2024	2025
<b>By Race</b>				
Malay		58	42	46.34
Chinese	%	16	11	11.98
Indian		14	10	8.26
Other		12	37	33.42
<b>By Nationality</b>				
Malaysian	%	61	63	68.44
Others		39	37	31.56

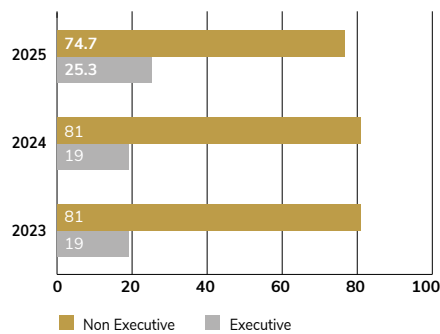
### RTB Group Directors by Age Group and Gender

	Unit	2023	2024	2025
<30	Male	0	0	0
	Female	0	0	0
>30	Male	71	71	67
	Female	29	29	33

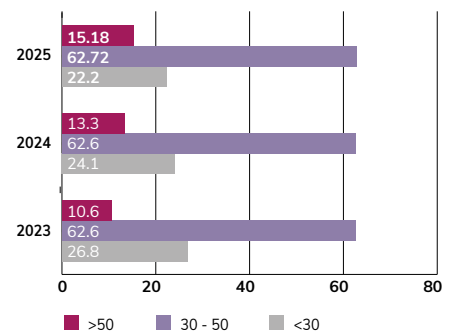
Gender (%)



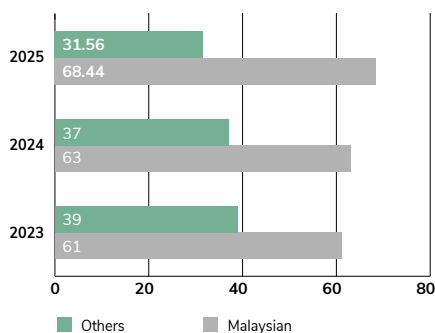
Position (%)



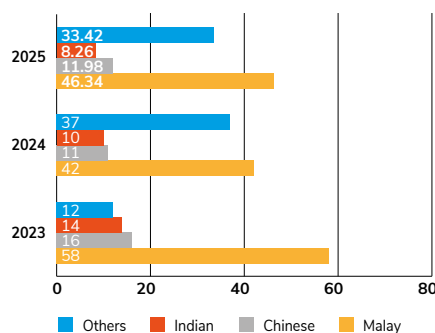
Age (%)



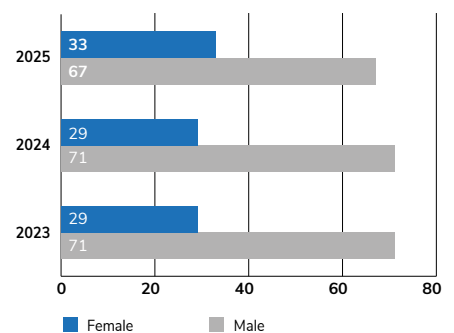
Nationality (%)



Race (%)



RTB Group Directors Demographic, >30 yrs old (%)



## Sustainability Statement (Cont'd)

The Group also prioritises the development of local talent, particularly for leadership roles. Senior Management, defined as the C-Suite (CEO, CIO, COO, CFO) and Heads of Department, is primarily composed of Malaysian citizens, representing 95% of total senior leadership in FY2025. This approach supports local talent development while ensuring continuity and alignment with the Group's operational context.

In managing its workforce, the Group maintains a balanced employment structure comprising both Permanent and Contract staff to support operational flexibility and project-based requirements. In FY2025, the Group onboarded 110 new employees while recording a turnover of 50 employees, reflecting active workforce management to sustain operational capacity and address business needs.

### New Hires & Turnover

		Group's employees' turnover and hired			
		Unit	2023	2024	2025
<30	Turnover	Headcount	65	14	14
	New Hire		121	8	62
30-50	Turnover		119	48	31
	New Hire		67	10	40
>50	Turnover		11	6	5
	New Hire		5	4	8

		Group's employees' turnover and hired			
		Unit	2023	2024	2025
	Full time	%	85	66	54
	Contract		15	34	46

		Employees' turnover rate			
		Unit	2023	2024	2025
	Executives	%	16.1	8.3	18.5
	Staff/non-executives		7.0	3.7	9.6

The Group acknowledges potential risks such as workforce mobility challenges and evolving regulatory expectations, which may impact talent retention and operational continuity. To address these risks, RTB adopts a structured human capital management approach, including offering remuneration packages that are competitively benchmarked against industry standards to attract and retain high-performing talent.

The Group also strictly adheres to the Employment Act 1955 (Amendment 2022), maintaining a capped 45-hour work week to ensure regulatory compliance while promoting employee well-being and work-life balance. These measures support improved employee retention, strengthen regulatory readiness, and enhance the Group's corporate reputation. Moving forward, RTB will continue to invest in workforce development and inclusive practices to build a resilient and future-ready workforce in line with evolving sustainability expectations.

## Sustainability Statement (Cont'd)

Compensation and Benefits	Description
Contribution <sup>1</sup>	Employees Provident Fund (EPF), Social Security Organization (SOCSSO), and Employment Insurance Scheme (EIS)
Leave Entitlement <sup>1</sup>	Public holidays, medical leave, annual leave, compassionate leave, marriage leave, maternity and paternity leave, calamity leave, study leave, and examination leave
Staff Welfare <sup>1</sup>	Incentives for first legal marriage, firstborn, and bereavement (staff and immediate family), as well as welcoming lunches for new employees
Medical <sup>1</sup>	Group Term Life, Group Hospitalisation and Surgical Insurance with equal coverage for local and foreign employees, including access to panel clinics and specialist claims
Allowance <sup>2</sup>	Uniforms and Personal Protective Equipment (PPE), travelling allowance
Awards <sup>2</sup>	Long-service awards recognising employee contributions, including retirement benefits
Facilities <sup>1,2</sup>	Canteen, pantry, water coolers, prayer rooms, first aid facilities, and individual lockers

<sup>1</sup> Mandatory compensation and benefits provided by the Group

<sup>2</sup> Additional compensation and benefits provided by the Group

### PARENTAL LEAVE

To foster a supportive work culture, the Group grants parental leave to all eligible employees, ensuring inclusivity in family development. In FY2025, 17 employees, consisting of 5 female employees and 12 male employees utilized this benefit. Notably, we maintained a 100% return-to-work rate post-leave, demonstrating our commitment to job security for working parents.

### MARKET PRESENCE

The remains committed to fair and responsible remuneration practices that support employee well-being and compliance with regulatory requirements. The Group strictly adheres to the Minimum Wages Order, ensuring full compliance with the statutory minimum wage revised in February 2025. All employees are compensated above this mandated threshold, reflecting the Group's commitment to maintaining a remuneration structure that supports a decent standard of living.

The Group also upholds equitable pay practices across its workforce. In FY2025, the lowest female-to-male salary ratio within the same job category was 1:1. Any observed differences in remuneration within equivalent position levels are attributable to objective factors such as individual performance evaluation outcomes, experience, qualifications, and tenure. To ensure fairness and consistency, the Group applies a structured compensation framework based on job grade and defined responsibilities, supporting transparent and equitable remuneration practices across the organisation.

## Sustainability Statement (Cont'd)

### NON-DISCRIMINATION AND VIOLATION OF HUMAN RIGHTS

The Group maintains a strict zero-tolerance stance on discrimination and human rights violations across its operations. A formal Grievance Procedure is in place, providing employees with a secure and confidential channel to raise concerns. All reported cases are handled impartially and in accordance with established procedures. In FY2025, the Group recorded zero substantiated complaints or legal actions related to discrimination.

Building on its initial engagement with the International Labour Organization (ILO) in 2024, the Group has strengthened its alignment with international labour standards and ESG expectations, supporting ongoing awareness and capacity building in human rights and responsible employment practices.

The Group strictly prohibits the employment of child labour and ensures that all employees are aged 18 and above, in full compliance with the Employment Act 1955 and internal recruitment procedures. In addition, the Group does not tolerate any form of forced or involuntary labour. All employment arrangements are entered into voluntarily and governed by documented terms and conditions. This commitment extends to the Group's supply chain. All 100% vendors are required to adhere to the Group's Supplier Code of Conduct, which explicitly prohibits child labour, forced labour, and other forms of human rights violations, ensuring that these standards are upheld consistently across the value chain.

### TRAINING AND EDUCATION

Continuous learning and skills development are critical to sustaining operational resilience and maintaining a competitive edge in a dynamic industry environment. The Group prioritises Continuous Professional Development (CPD) to ensure its workforce remains adaptable to evolving technical requirements, industry standards, and regulatory expectations.

Guided by an annual Training Needs Analysis (TNA), the Group identifies skill gaps and designs targeted development programmes to enhance employee competencies across all levels. Training initiatives are delivered through a structured mix of internal workshops, external certification programmes, and on-the-job coaching, tailored to the specific requirements of each role. This approach supports both technical capability building and broader professional development.

In FY2025, the Group recorded a total of 9,130 training hours, reflecting its continued investment in workforce development. These efforts contribute to improved employee performance, support career progression, and strengthen the Group's ability to respond to evolving business and sustainability demands. Moving forward, RTB will continue to enhance its training framework and monitoring of learning outcomes to support long-term talent development.

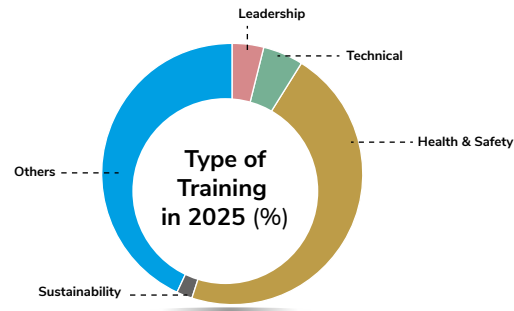
#### Training Hours

Employee Category	2023		2024		2025	
	Total Training Hours	Average Hours Per Employee	Total Training Hours	Average Hours Per Employee	Total Training Hours	Average Hours Per Employee
Executive	5,977	37.60	3,727	21.18	3,160	16.72
Non-executive	5,327	7.71	6,763	11.03	5,970	10.64
Total	11,304	13.30	10,490	13.30	9,130	12.17

## Sustainability Statement (Cont'd)

### Type of Training (%)

	2025
Leadership	4
Technical	5
Health & Safety	46
Sustainability	2
Others	43



To support organisational resilience and long-term continuity, the Group has established a structured succession planning framework. This approach focuses on identifying high-potential employees and systematically developing their capabilities to build a strong internal pipeline of future leaders. By strengthening leadership readiness across key roles, the Group aims to ensure seamless transitions, minimise operational disruption, and sustain business performance over the long term.

### PERFORMANCE & CAREER DEVELOPMENT REVIEWS

Rohas Tecnic Berhad (“RTB” or “the Group”) adopts a structured performance management framework to support employee development and organisational effectiveness. The system integrates Key Performance Indicators (KPIs), behavioural assessments, and Personal Development Plans (PDPs) to provide a holistic evaluation of employee performance. This approach ensures alignment between individual career aspirations and the Group’s strategic objectives, while promoting accountability and continuous improvement.

Regular performance and career development reviews are conducted to provide employees with constructive feedback, identify development needs, and support progression opportunities within the organisation. In FY2025, 21% of the Group’s total workforce received formal performance and career development reviews, reflecting its ongoing commitment to employee engagement and talent development.

### Employee’s Employment Term (%)

	2023	2024	2025
<b>By Category</b>			
Executive	25	27	25
Non-Executive	75	73	75
<b>By Gender</b>			
Male	88	82	88
Female	12	18	12

## Sustainability Statement (Cont'd)

### OCCUPATIONAL HEALTH AND SAFETY (OHS)

The Group operates under a comprehensive Environmental, Health and Safety (EHS) framework. Guided by its “Vision Zero” roadmap, the Group prioritises the prevention of workplace injuries and operational disruptions, while maintaining strict compliance with applicable regulatory requirements. This commitment is reinforced by a zero-tolerance stance on unsafe practices, including substance abuse, and the implementation of rigorous safety controls across its operations. Governance of occupational health and safety is overseen by the EHS Management Committee, with performance regularly reviewed by the Board and management.

### CAPACITY BUILDING

To mitigate workplace safety risks, the Group adopts a proactive approach through predictive safety audits and stringent safety protocols, supported by RM242,000 invested in SHE-related training (internal and external) and RM25,700 in emergency response infrastructure in FY2025.

An established Emergency Response Team (ERT), comprising specialised units for firefighting and evacuation, chemical spillage and gas leakage response, and first aid, ensures preparedness and rapid response to potential incidents.

The Group places strong emphasis on capacity building to foster a proactive safety culture. In FY2025, a total of 56 health and safety training activities were conducted, amounting to 21,764 training hours, with participation from 4,833 employees. Training programmes ranged from daily toolbox briefings and contractor compliance workshops to specialised technical training such as working at heights and emergency response simulations. In addition, employee well-being initiatives, including health awareness programmes such as Office Ergonomics Awareness, Basic Occupational First Aid and Emergency Response Preparedness were implemented to support both physical and mental health.



## Sustainability Statement (Cont'd)

### SAFETY PERFORMANCE

Safety performance, including the Lost Time Injury Frequency Rate (LTIFR), is monitored at least quarterly to ensure alignment with the Group's "Zero Harm" objective. In FY2025, the Group recorded an LTIFR of 2.76, alongside zero fatalities across 2,895,420 total man-hours worked. While this reflects continued efforts to maintain a safe working environment, the Group acknowledges the need for ongoing improvement and continues to strengthen its safety controls and preventive measures.

#### Safety Cases

	Unit	2023	2024	2025
Number of accident cases	#	3	6	8
Number of fatalities	#	0	0	0

#### Lost Time Injury Frequency Rate (LTIF)

	Target	2023	2024	2025
Total Man-hours	-	2,880,597	2,012,789	2,895,420
LTIF Rate in million hours	0	1.0	3.0	2.76

The Group recognises risks associated with workplace incidents, including potential operational downtime, legal liabilities, and regulatory non-compliance if safety performance does not improve in line with evolving Bursa Malaysia and GRI expectations. At the same time, strengthening safety culture presents opportunities to enhance employee retention, improve productivity, and reinforce the Group's reputation among stakeholders and investors. Moving forward, RTB will continue to enhance its safety management systems, strengthen workforce engagement in safety practices, and improve performance monitoring to support its long-term "Vision Zero" commitment.

### CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Group's CSR framework focuses on community support initiatives centred on basic infrastructure improvements and assistance to vulnerable groups in areas surrounding its operations in Gombak and Bentong. In FY2025, the Group implemented a series of community programmes aimed at addressing key local challenges, including flood mitigation support, rehabilitation of access roads for underserved communities, and the installation of public lighting infrastructure to enhance safety. These initiatives contribute to mitigating physical climate-related risks such as flood-related disruptions, while also improving community accessibility and reducing safety risks associated with inadequate infrastructure.

Governance of CSR activities is managed at the subsidiary level, with oversight and reporting to the Group's Human Resources function to ensure alignment with overall sustainability objectives. In FY2025, RTB allocated RM536,804.00 towards community engagement and infrastructure-focused CSR initiatives, benefiting approximately 565 direct beneficiaries. This allocation reflects a targeted approach to social investment, supporting community resilience, strengthening stakeholder relationships, and reinforcing the Group's role as a responsible corporate citizen.

## Sustainability Statement (Cont'd)

Pillar	Activities	2025	
		Expenditure (RM)	Beneficiaries (Headcount)
Infrastructure	1. Clearing works at kebun, Kampung Sungai Jerang and Kampung Jawa due to flash flood	182,000.00	15
	2. Reparation of access road at Kampung Orang Asli Sungai Lalang	300,000.00	200
	3. Install Lamp Pole for Lot 11 Outdoor - 21 units	42,000.00	150
	4. Install Lamp Pole for Sg Marong Surau	3,980.00	100
	5. Install 10 units Lamp Pole for Pejabat Polis Diraja Bentong	8,824.00	100

Moving forward, the Group will continue to enhance its community investment approach by aligning initiatives with local needs, climate considerations, and long-term socio-economic outcomes, while improving the measurement and reporting of community impact in line with evolving sustainability reporting expectations.



## Sustainability Statement (Cont'd)

### Section 6:

## GOVERNANCE: GOVERNING & OPERATING OUR BUSINESS ETHICALLY

The Group's governance structure is anchored by the Board of Directors, which provides strategic oversight and ensures accountability across the organisation. The Board is supported by three key committees: the Audit & Risk Management Committee (ARMC), the Sustainability Committee (SC), and the Nomination & Remuneration Committee (NRC), to ensure that risk management, sustainability considerations, and ethical conduct are effectively embedded into the Group's decision-making processes.

### CORPORATE GOVERNANCE

The Group's risk management activities are guided by its Enterprise Risk Management (ERM) Framework, which enables systematic identification, assessment, and mitigation of key risks. In FY2025, the Risk Management Working Group (RMWG) continued to proactively review and deliberate emerging and existing risks, with critical matters escalated to the ARMC to ensure timely and effective mitigation. Concurrently, the Group strengthened its internal control environment through periodic reviews of policies and procedures to ensure alignment with evolving business dynamics and operational requirements.

To maintain operational excellence and regulatory compliance, the Group conducts annual internal audits to support the integrity of its management systems across subsidiaries. These audits ensure continued adherence to internationally recognised standards, including:

1

ISO 9001:2015  
(Quality Management):  
REI, GES, RTT & HGPT.



2

ISO 14001:2015  
(Environmental Management):  
REI, GES & HGPT.



3

ISO 45001:2018  
(Occupational Health & Safety):  
REI, GES, RTT, HGPT & RBC.



For further details on our Statement on Risk Management and Internal Control, please refer to pages 105 to 108 of this Annual Report.

## Sustainability Statement (Cont'd)

### ANTI-BRIBERY AND ANTI-CORRUPTION (ABAC)

The Group maintains a strict zero-tolerance approach towards bribery and corruption, in line with its commitment to ethical business conduct and regulatory compliance. The Group's anti-corruption framework is aligned with Section 17A of the Malaysian Anti-Corruption Commission (MACC) Act 2009 and is guided by the principles of MS ISO 37001: Anti-Bribery Management Systems (ABMS), ensuring that adequate procedures are embedded across its operations.

Governance of anti-corruption practices is reinforced through oversight by the Board of Directors and the Audit & Risk Management Committee (ARMC), which regularly review corruption risk exposure and the effectiveness of internal controls. The Group ensures that anti-corruption policies are communicated to all executives, supported by structured training programmes to strengthen awareness and compliance readiness. In FY2025, 100% of executive employees received anti-bribery and anti-corruption training, reflecting the Group's continued emphasis on capacity building and risk prevention.



**Our ABAC Policy and Whistleblowing Policy remain publicly accessible on the corporate website.**

In FY2025, the Group maintained a clean integrity record, with zero confirmed incidents of corruption reported.

#### Anti-Bribery and Anti-Corruption indicators

	Unit	2023	2024	2025
Percentage of executive employees who have received training on anti-corruption	%	64	100	100
Percentage of operations assessed for corruption related risks		100	100	100
Confirmed incidents of corruption and action taken	#	0	0	0
Percentage of executive employees that the organisation's anti-corruption policies and procedures have been communicated to	%	100	100	100

To mitigate corruption-related risks, the Group implements mandatory training, internal monitoring mechanisms, and established control procedures to detect and prevent unethical practices. These measures support compliance with regulatory requirements and reduce exposure to potential legal and reputational risks, including penalties under Section 17A and increased scrutiny from stakeholders. In FY2025, the Group recorded zero confirmed incidents of corruption, demonstrating the effectiveness of its control environment.

The Group allocated RM5,000 towards anti-bribery and anti-corruption training for the Board and Senior Management during the financial year, reinforcing leadership accountability and governance. Moving forward, RTB will continue to strengthen its ABAC framework, enhance employee awareness, and maintain robust internal controls to uphold integrity and stakeholder trust.

## Sustainability Statement (Cont'd)

### DATA PRIVACY AND SECURITY

At Rohas Tecnic Berhad, safeguarding customer data and ensuring privacy is a critical component of our ethical business operations and corporate governance. To protect customer privacy, we are committed to limiting the collection of personal data, obtaining it through lawful means, and ensuring transparency in how data is gathered, utilised, and secured. The Group strictly ensures that personal customer information is not disclosed or used for any purposes other than those agreed upon, and any changes to our data protection policies or measures are communicated directly to our customers.

The Group continuously evaluates the success of our management systems and procedures relating to customer privacy protection. We are proud to report that in FY2025, there were zero substantiated complaints concerning breaches of customer privacy and zero identified leaks, thefts, or losses of customer data. This maintains our unblemished record from FY2024, where no complaints were received from any external parties or regulatory authorities.



Section 7:  
**MOVING FORWARD**

RTB remains committed to continuously strengthening its sustainability disclosures in line with Bursa Malaysia's Main Market Listing Requirements, the GRI Standards, and evolving global best practices.

Looking ahead to FY2026, the Group will focus on the progressive adoption of the National Sustainability Reporting Framework (NSRF), while advancing its readiness to align with the International Sustainability Standards Board (ISSB) requirements, particularly IFRS S1 (General Requirements) and IFRS S2 (Climate-related Disclosures). This transition is expected to enhance the financial materiality, consistency, and robustness of the Group's sustainability reporting.

To support this development, RTB will undertake a comprehensive review of its Sustainability Policy to ensure continued alignment with regulatory expectations, emerging sustainability risks, and stakeholder priorities. This approach reflects the Group's commitment to maintaining a resilient, data-driven sustainability strategy that supports long-term value creation.

# Sustainability Statement (Cont'd)

Date & Time: 2026-04-17 15:43:39  
FYE 31/12/2025

Rohas Tecnic Berhad  
BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category - Executive	Percentage	100.00	100.00	Internal	
Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category - Non Executive	Percentage	100.00	100.00	Internal	
Anti-Corruption	Percentage of operations assessed for corruption-related risks	Percentage	100.00	100.00	Internal	
Anti-Corruption	Confirmed incidents of corruption and action taken	Number	0	0	Internal	
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	Ringgit Malaysia	536,804.00	Not applicable	Internal	
Community/Society	Total number of beneficiaries of the investment in communities	Number	565	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Senior Management Under 30)	Percentage	0.00	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Senior Management Between 30 - 50)	Percentage	0.53	Not applicable	Internal	

## Sustainability Statement (Cont'd)

Date & Time: 2026-04-17 15:43:39  
FYE 31/12/2025

Rohas Tecnic Berhad  
BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Senior Management Above 50)	Percentage	0.40	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Middle Management Under 30)	Percentage	0.00	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Middle Management Between 30 - 50)	Percentage	6.40	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Middle Management Above 50)	Percentage	3.87	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Executive Under 30)	Percentage	2.93	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Executive Between 30 - 50)	Percentage	8.53	Not applicable	Internal	

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# Sustainability Statement (Cont'd)

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Rohas Tecnic Berhad  
 BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Executive Above 50)	Percentage	2.53	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Non-Executive Under 30)	Percentage	19.20	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Non-Executive Between 30 - 50)	Percentage	4.733	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Non-Executive Above 50)	Percentage	8.27	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Senior Management - Male)	Percentage	0.80	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Senior Management - Female)	Percentage	0.13	Not applicable	Internal	

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## Sustainability Statement (Cont'd)

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Rohas Tecnic Berhad  
BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Diversity	Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Middle Management - Male)	Percentage	73.3	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Middle Management - Female)	Percentage	2.93	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Executive - Male)	Percentage	7.20	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Executive - Female)	Percentage	6.80	Not applicable	Internal	The Company has set a target for female employees at Executive level and above to exceed 45%.
Diversity	Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Non-Executive - Male)	Percentage	68.27	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Non-Executive - Female)	Percentage	6.53	Not applicable	Internal	
Diversity	Percentage of directors by gender and age group - Male	Percentage	67.00	Not applicable	Internal	

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# Sustainability Statement (Cont'd)

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Rohas Tecnic Berhad  
 BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Diversity	Percentage of directors by gender and age group - Female	Percentage	33.00	Not applicable	Internal	Follow the MCGG 2021 requirement to have at least 30% women directors.
Diversity	Percentage of directors by gender and age group - Between 30 - 39	Percentage	0.00	Not applicable	Internal	
Diversity	Percentage of directors by gender and age group - Between 40 - 49	Percentage	33.00	Not applicable	Internal	
Diversity	Percentage of directors by gender and age group - Between 50 - 59	Percentage	17.00	Not applicable	Internal	
Diversity	Percentage of directors by gender and age group - Between 60 - 69	Percentage	17.00	Not applicable	Internal	
Diversity	Percentage of directors by gender and age group - Above 70	Percentage	33.00	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Race (Malay)	Percentage	46.34	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Race (Chinese)	Percentage	11.98	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Race (Indian)	Percentage	8.26	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Race (Other)	Percentage	33.42	Not applicable	Internal	

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## Sustainability Statement (Cont'd)

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Rohas Tecnic Berhad  
BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Diversity	Percentage of employees by gender and age group, for each employee category - Nationality (Malaysian)	Percentage	68.44	Not applicable	Internal	
Diversity	Percentage of employees by gender and age group, for each employee category - Nationality (Others)	Percentage	31.56	Not applicable	Internal	
Energy Management	Total energy consumption	kWh	1,618,982.00	Not applicable	Internal	
Health and Safety	Number of work-related fatalities	Number	0	0	Internal	
Health and Safety	Lost time incident rate	Number	2.76	0.00	Internal	
Health and Safety	Number of employees trained on health and safety standards	Number	4833	Not applicable	Internal	
Labour practices and standard	Total hours of training by employee category - Executive	Hours	3159.50	Not applicable	Internal	
Labour practices and standard	Total hours of training by employee category - Non-Executive	Hours	5,970.00	Not applicable	Internal	
Labour practices and standard	Percentage of employee that are contractors or temporary staff	Percentage	46.00	Not applicable	Internal	
Labour practices and standard	Total number of employee turnover by employee category - Executives	Percentage	18.52	Not applicable	Internal	
Labour practices and standard	Total number of employee turnover by employee category - Non-Executives	Percentage	9.60	Not applicable	Internal	

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## Sustainability Statement (Cont'd)

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Rohas Tecnic Berhad  
BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Labour practices and standard	Number of substantiated complaints concerning human rights violations	Number	0.00	0.00	Internal	
Supply chain and management	Proportion of spending on local suppliers	Percentage	92.60	Not applicable	Internal	
Data privacy and security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	Internal	
Water	Total volume of water used	Megalitres	74,622.00	Not applicable	Internal	
Waste Management	Total waste generated	Metric tonnes	718.58	Not applicable	Internal	
Waste Management	Total waste diverted from disposal	Metric tonnes	634.00	Not applicable	Internal	
Waste Management	Total waste directed from disposal	Metric tonnes	576.71	Not applicable	Internal	

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## Sustainability Statement (Cont'd)

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
GHG emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	1465.21	33.6% reduction from baseline	Internal	
GHG emissions	Scope 2 Location-based	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	1143.00	70% reduction from baseline	Internal	Scope 2 is location-based
GHG emissions	Scope 3 Cat.6: Business travel	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	3.42	Not applicable	Internal	Emissions are calculated by multiplying total distance travelled (km) by relevant emission factors (kg CO <sub>2</sub> e/km based on transport mode (e.g., air travel, private vehicles, public transport). Where local emission factors are not available, the Group applies internationally recognised emission factors, including those published by DEFRA, as a proxy in line with industry practice.
GHG emissions	Scope 3 Cat.7: Employee commuting	Metric tonnes of carbon dioxide equivalents (tCO <sub>2</sub> e)	396.29	Not applicable	Internal	Emissions are calculated by multiplying total distance travelled (km) by relevant emission factors (kg CO <sub>2</sub> e/km based on transport mode (e.g., air travel, private vehicles, public transport). Where local emission factors are not available, the Group applies internationally recognised emission factors, including those published by DEFRA, as a proxy in line with industry practice.

# GRI Content Index

<b>Statement of use</b>	Rohas Tecnic Berhad has reported the information cited in this GRI content index for the period 1 January 2025-31 December 2025 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	Mission Statements, p. 2; Corporate Information, p. 7
	2-2 Entities included in the organization's sustainability reporting	Reporting Scope and Boundaries, p. 32
	2-3 Reporting period, frequency and contact point	Reporting Scope and Boundaries, p. 32; Feedback and Contact, p. 33
	2-5 External assurance	Third-Party Assurance, p. 32
	2-6 Activities, value chain and other business relationships	Mission Statements, p. 2; Supply Chain Management, p. 48
	2-7 Employees	Workforce Management and Equal Opportunity, p. 60; Employee Demographic, p. 60; New Hires & Turnover, p. 61
	2-8 Workers who are not employees	
	2-9 Governance structure and composition	Corporate Governance, p. 64; Independent Directors, p. 74; Diversity on Board and in Senior Management, p. 74
	2-10 Nomination and selection of the highest governance body	Process of Appointment of New Directors, p. 75
	2-11 Chair of the highest governance body	Chairman's Interview, p. 12; Role of Chairman of the Board, p. 67; Profile of Directors, p. 14
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance Structure, p. 37; Responsibility of the Board, p. 83
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance Structure, p. 37; Sustainability Governance Structure, p. 38
	2-14 Role of the highest governance body in sustainability reporting	Third-Party Assurance, p. 32; Materiality Matters, p. 39
	2-15 Conflicts of interest	Code of Conduct, p. 73; Recurrent Related Party Transactions, p. 87
	2-16 Communication of critical concerns	Establishing and Implementation of Whistleblowing Policies and Procedures, p. 73
	2-17 Collective knowledge of the highest governance body	Directors' Training Programme, p. 68
	2-18 Evaluation of the performance of the highest governance body	Evaluation for Board, Board Committees and Individual Directors, p. 76
	2-19 Remuneration policies	Directors' Remuneration, p. 76; Senior Management's Remuneration, p. 77
	2-20 Process to determine remuneration	Directors' Remuneration, p. 76; Notice of AGM, p. 4
	2-22 Statement on sustainable development strategy	Our Commitment to Sustainability, p. 30
	2-23 Policy commitments	Social: Enriching Our People & Local Communities, p. 60; Non-Discrimination and Violation of Human Rights, p. 61

## GRI Content Index (Cont'd)

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 2: General Disclosures 2021 (Cont'd)</b>	2-24 Embedding policy commitments	Supply Chain Management, p. 47
	2-25 Processes to remediate negative impacts	Non-Discrimination and Violation of Human Rights, p. 61
	2-26 Mechanisms for seeking advice and raising concerns	Establishing and Implementation of Whistleblowing Policies and Procedures, p. 73
	2-27 Compliance with laws and regulations	Non-Discrimination and Violation of Human Rights, p. 61; Anti-Bribery and Anti-Corruption, p. 65
	2-28 Membership associations	Memberships, Associations, Certifications and Licenses, p. 36
	2-29 Approach to stakeholder engagement	Stakeholder Engagement, p. 43; Stakeholder Engagement, p. 43-44
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Materiality Matters, p. 38; Materiality Matters, p. 39
	3-2 List of material topics	Materiality Matrix, p. 39
	3-3 Management of material topics	Materiality Matters, p. 40; Waste Generated, p. 58
<b>GRI 102: Climate Change 2025</b>	102-1 Transition plan for climate change mitigation	Environmental compliance and monitoring, p. 41
	102-2 Climate change adaptation plan	Financial Implications Due to Climate Change, p. 38; Corporate social responsibility (csr), p. 50
	102-4 GHG emissions reduction targets and progress	Greenhouse gas emission management, p. 45; GHG Emissions Generated, p. 45
	102-5 Scope 1 GHG emissions	GHG Emissions Generated, p. 45
	102-6 Scope 2 GHG emissions	GHG Emissions Generated, p. 45
	102-7 Scope 3 GHG emissions	GHG Emissions Generated, p. 45
<b>GRI 103: Energy 2025</b>	103-1 Energy policies and commitments	ENERGY MANAGEMENT, p. 44
	103-2 Energy consumption and self-generation within the organization	Total Energy Consumption, p. 44; Electricity Consumption by Subsidiaries, p. 44
	103-5 Reduction in energy consumption	Total Energy Consumption, p. 44
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	Direct economic value generated and distributed, p. 41; Direct economic value generated and distributed, p. 42
	201-2 Financial implications and other risks and opportunities due to climate change	Financial Implications Due to Climate Change, p. 43; Financial Implications Due to Climate Change, p. 44
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Market presence, p. 55
	202-2 Proportion of senior management hired from the local community	Workforce management and equal opportunity, p. 54
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Corporate social responsibility (csr), p. 56; Corporate social responsibility (csr), p. 57
	203-2 Significant indirect economic impacts	Indirect economic impact, p. 45
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Supply chain management, p. 46

## GRI Content Index (Cont'd)

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Anti-bribery and anti-corruption (abac), p. 59
	205-2 Communication and training about anti-corruption policies and procedures	Anti-bribery and anti-corruption (abac), p. 58; Anti-bribery and anti-corruption (abac), p. 59
	205-3 Confirmed incidents of corruption and actions taken	Anti-bribery and anti-corruption (abac), p. 59
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Water consumption, p. 55
	303-2 Management of water discharge-related impacts	Water quality monitoring, p. 50
	303-3 Water withdrawal	Water consumption, p. 55
	303-4 Water discharge	Water consumption, p. 55
	303-5 Water consumption	Water consumption, p. 55
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	GHG emissions generated, p. 53
	305-2 Energy indirect (Scope 2) GHG emissions	GHG emissions generated, p. 53
	305-3 Other indirect (Scope 3) GHG emissions	GHG emissions generated, p. 53
	305-5 Reduction of GHG emissions	GHG emissions generated, p. 53; avoided emissions, p. 54
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Air quality monitoring, p. 49
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	GHG emissions generated, p. 53
	306-2 Management of significant waste-related impacts	GHG emissions generated, p. 53
	306-3 Waste generated	GHG emissions generated, p. 53
	306-4 Waste diverted from disposal	GHG emissions generated, p. 53; avoided emissions, p. 54
	306-5 Waste directed to disposal	Air quality monitoring, p. 49
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Supply chain management, p. 46
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Workforce management and equal opportunity, p. 34
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Compensation and Benefits Description, p. 35
	401-3 Parental leave	Parental leave, p. 35
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Occupational health and safety (ohs), p. 35; Section 6: governance: governing & operating our business ethically, p. 38
	403-2 Hazard identification, risk assessment, and incident investigation	Capacity building, p. 36
	403-3 Occupational health services	Capacity building, p. 36

## GRI Content Index (Cont'd)

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 403: Occupational Health and Safety 2018 (Cont'd)</b>	403-4 Worker participation, consultation, and communication on occupational health and safety	Capacity building, p. 36
	403-5 Worker training on occupational health and safety	Capacity building, p. 36
	403-6 Promotion of worker health	Capacity building, p. 36
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Capacity building, p. 36; Non-discrimination and violation of human rights, p. 35
	403-8 Workers covered by an occupational health and safety management system	Section 6: governance: governing & operating our business ethically, p. 38
	403-9 Work-related injuries	Safety performance, p. 36
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Training and education, p. 35
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and education, p. 35
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance & career development reviews, p. 35
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Workforce management and equal opportunity, p. 34; Diversity on board and in senior management, p. 40
	405-2 Ratio of basic salary and remuneration of women to men	Market presence, p. 35
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Non-discrimination and violation of human rights, p. 35
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Non-discrimination and violation of human rights, p. 35
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Non-discrimination and violation of human rights, p. 35
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Corporate social responsibility (csr), p. 57
	413-2 Operations with significant actual and potential negative impacts on local communities	Noise level monitoring, p. 47
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Non-discrimination and violation of human rights, p. 52
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data privacy and security, p. 64

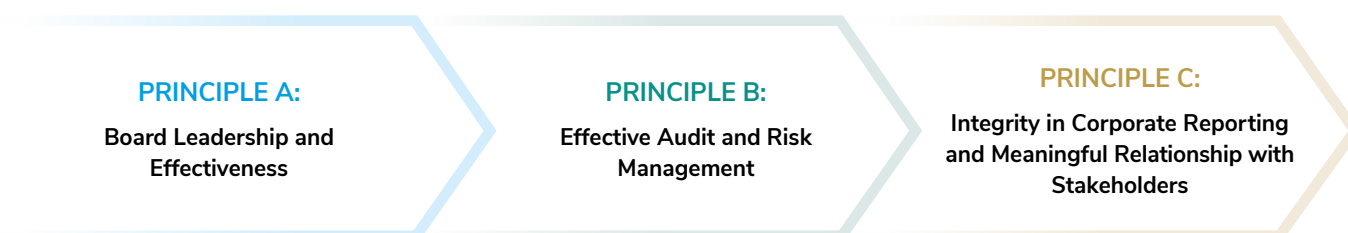
# Corporate Governance Overview Statement

At Rohas Tecnic Berhad (“RTB” or the “Company”), we recognise that strong corporate governance is essential to the creation of sustainable long-term value for our stakeholders. We are committed to upholding high standards of integrity, accountability, and transparency across all aspects of our operations. This commitment underpins our governance framework, which is designed to safeguard the interests of our shareholders, customers, employees, and the broader community and environment.

This Corporate Governance Overview Statement sets out our governance framework, key structures and policies, as well as our progress in strengthening governance practices. It should be read together with the Corporate Governance (“CG”) Report 2025, which provides detailed disclosure on RTB’s application of the Malaysian Code on Corporate Governance 2021 (“MCCG 2021”).

The CG Report 2025 is available on our website at [rohastecnic.com](http://rohastecnic.com) and outlines the Company’s compliance with each MCCG Practice, including any departures and the alternative measures adopted during the financial year ended 2025 (“FY2025”). This reflects the continued commitment of the Board and Management of the RTB Group to uphold and embed sound corporate governance practices throughout the organisation.

This CG Overview Statement takes into consideration the features of the MCCG 2021 and the adoption by RTB of the best practices concerning the three key Principles as set out in the MCCG 2021 during FY2025 which are:



## GOVERNANCE FRAMEWORK

The Corporate Governance framework was established to strengthen the oversight of operations, corporate governance, compliance, internal control and risk management of RTB Group. The key elements of the framework are as follows:

- Board Charter;
- Terms of Reference for Board Committees;
- Business Code of Conduct;
- Whistleblowing Policy;
- Risk Management and Internal Control Framework;
- Anti-bribery & Corruption Policy;
- Personal Data Protection & Information Notice;
- Remuneration Policy for Key Senior Management;
- Sustainability Policy; and
- Directors’ Fit and Proper Policy.

Good governance depends on capable and effective leadership, professional behaviour and ethical corporate culture. Therefore, the Board acknowledges that it is their responsibility to inculcate the appropriate culture, and values that reinforce ethical, prudent and professional behaviour throughout the organisation to create a healthy and dynamic corporate culture within RTB Group.

## Corporate Governance

### Overview Statement (Cont'd)

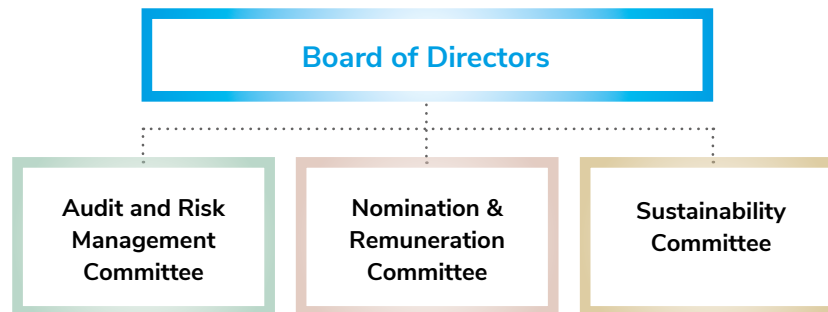
#### PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

##### The Board

The Board as a whole takes ownership of effective leadership and the long-term success of RTB Group. The diversified skills and leadership experience offered by the Non-Executive Directors enable them to scrutinise performance, assess RTB Group's risk management and control processes.

##### Roles and Responsibilities of the Board

In discharging its functions and responsibilities, the Board is guided by the Board Charter while some key matters that have been assigned to the Board Committees as follows: -



The Board Committees have discharged their roles and responsibilities in accordance with the Terms of Reference ("TOR") of the respective Committees.

During FY2025, the Board carried out the following tasks to ensure its obligation to shareholders and other stakeholders are met:

- Setting the objectives, goals and strategic plan for RTB Group;
- Deliberating, scrutinising and approving RTB Group's budgets, plans and policies;
- Evaluating RTB Group's business operation to assess the adequacy of management and operation effectiveness;
- Evaluating principal and potential commercial risks of RTB Group and ensuring that appropriate systems are developed and put in place by Management to manage and mitigate these risks;
- Instituting systems of internal controls and recommending improvements to the Group's operating policies and procedures;
- Where required, implementation is being documented and developed, to safeguard the Shareholder's investment and Group's assets;
- Ensure compliance with applicable laws, regulations, rules, directives and guidelines;
- Deliberating, scrutinising, evaluating and deciding on Management's proposals on investment initiatives;
- Review and adjust the Board Composition (where necessary) to maintain a diverse and effective governance structure; and
- Review and assess key performance indicators ("KPIs") applicable to the Group Chief Executive Officer ("Group CEO") to ensure alignment with the Group's strategic goals and objectives.

## Corporate Governance

### Overview Statement (Cont'd)

#### Role of Chairman of the Board

The Chairman leads the Board in upholding strong corporate governance, setting the agenda and tone for constructive discussions, and ensuring effective decision-making. He also oversees Board and general meetings while promoting sound governance practices across the Company.

Tan Sri Wan Azmi Wan Hamzah served as Chairman until 10 June 2025. With his extensive business experience, he provided strong leadership, maintained close engagement with Management and Board Committees, and fostered good governance throughout the organisation.

Following his resignation, Sia Bun Chun (“George Sia”) was appointed Chairman. A former Managing Director, he brings deep operational experience and continues to demonstrate effective leadership while maintaining regular communication with Management and Board Committees to support sound governance practices.

During FY2025, the Company departed from Practice 1.4 of the MCG 2021, as the Chairman was a member of the Nomination and Remuneration Committee (NRC). The Board is of the view that his experience and familiarity with the Group add value, and that the independence and objectivity of the NRC remain intact, with members able to express their views freely.

To further strengthen governance, the Board appointed the Senior Independent Director, Chee Suan Lye, as Chairman of the NRC in 2025. She also serves as a sounding board for the Chairman and as an intermediary between the Chairman and the Board when required.

#### Role of Group Chief Executive Officer (“Group CEO”)

Amirul Azhar bin Baharom was appointed as the Group CEO on 1 March 2024. He led and managed the overall operations and organisational effectiveness with the support of a team of Chief Operating Officers from respective business units and heads of functional support units. In addition, the Group CEO coordinated the development and implementation of policies and business strategies and ensured that business affairs as well as financial and risk management are carried out transparently, ethically and in compliance with the relevant laws and regulations in the interest of all stakeholders.

The Company continues to comply with the MCG 2021 in respect of the separation of roles between the Chairman and Group CEO.

#### Company Secretaries

The Directors have full and unrestricted access to the advice and dedicated support services of the two (2) Company Secretaries appointed by the Board. Both of them are experienced and competent, qualified to act as company secretaries under Section 235 of the Companies Act 2016. They advise the Board on procedural and regulatory requirements to ensure that the Board and its committees adhere to board policies, procedures and regulatory requirements in carrying out their roles and responsibilities effectively.

The Company Secretaries shall be responsible for maintaining proper statutory records, registers, and documents for RTB which are essential in assisting the Board to achieve, meet and discharge their fiduciary responsibilities in accordance with good corporate governance practices. The Company Secretaries are also responsible for ensuring proper conduct at the Annual General Meetings, Board and Board Committees’ Meetings and any other meetings and the preparation of minutes thereat. The details of the Company Secretaries are on page 9.

## Corporate Governance

### Overview Statement (Cont'd)

#### Information and Support for Directors

The Directors are provided with sufficient information for Board discussions and meetings. Management makes all possible efforts and continues to improve itself in providing timely information to the Board. Key issues are presented and lengthy deliberations are held to ensure a thorough understanding of the matters put forth to the Board.

The deliberations and decisions of the Board are recorded in the minutes of meetings and the process for recording abstention by Directors on a particular matter is in place. The minutes are circulated to the Board prior to the Board meeting and are reviewed and deliberated before being approved.

All Directors are entitled to obtain independent professional advice, if necessary, at RTB Group's expense from time to time in performing their duties, subject to the approval of the Senior Independent Non-Executive Director. All Directors also have full and unrestricted access to any information about the matters at hand.

#### DIRECTORS' TRAINING PROGRAMME

All Directors are required to participate in training programmes from time to time to provide them with the necessary and latest information to enable them to participate and contribute effectively and efficiently to manage and direct RTB Group. An assessment of the training needs of each Director is carried out annually by the Nomination and Remuneration Committee.

Newly appointed Directors are required to attend a familiarisation programme. This includes meeting with key senior management to be briefed on the core businesses and operations of the RTB Group. It also serves as a platform to establish effective channels of communication and interaction with Management.

During FY2025, the Directors attended seminars, workshops, webinars, virtual conferences and training programmes ("Programmes") on topics related to corporate governance, anti-corruption compliance, risk management, sustainability, and financial audit oversight. The training programmes attended by the Board members in FY2025 are as follows:

No.	Director	Training Programme/ Conference Attended	Organiser	Date
1.	<b>Tan Sri Wan Azmi Bin Wan Hamzah</b>	Mandatory Accreditation Programme Part II: - Leading for Impact (LIP)	Institute of Corporate Directors Malaysia (ICDM)	15 & 16 January 2025
2.	<b>Sia Bun Chun</b>	Mandatory Accreditation Programme Part II: - Leading for Impact (LIP)	Institute of Corporate Directors Malaysia (ICDM)	15 & 16 January 2025
		Directors & Senior Management Training Session: Corporate Liability under Section 17A of the MACC Act 2009: Unpacking its implications to the Board & Management, including measures to tackle corruption risks, integrated into the Group's ERM Framework	Rohas in-house training with speaker - Mr Lee Min On	4 December 2025

## Corporate Governance

### Overview Statement (Cont'd)

No.	Director	Training Programme/ Conference Attended	Organiser	Date
3.	Chee Suan Lye	Mandatory Accreditation Programme Part II: - Leading for Impact (LIP)	Institute of Corporate Directors Malaysia (ICDM)	15 & 16 January 2025
		Directors & Senior Management Training Session: Corporate Liability under Section 17A of the MACC Act 2009: Unpacking its implications to the Board & Management, including measures to tackle corruption risks, integrated into the Group's ERM Framework	Rohas in-house training with speaker - Mr Lee Min On	4 December 2025
4.	Dr Ir Jeyanthi Ramasamy	ESG Forum 2025	Human Resource Development Academy	23 August 2025
		Boardroom Blindspots: How Our Perceptions of Risk Influence	Institute of Corporate Directors Malaysia (ICDM)	3 September 2025
		SPE Symposium Asia Pacific Deepwater 2025	Petronas	22 & 23 September 2025
		AOB Conversation with Audit Committee	Audit Oversight Board Malaysia	25 November 2025
		Directors & Senior Management Training Session: Corporate Liability under Section 17A of the MACC Act 2009: Unpacking its implications to the Board & Management, including measures to tackle corruption risks, integrated into the Group's ERM Framework	Rohas in-house training with speaker - Mr Lee Min On	4 December 2025
5.	Wan Afzal-Aris Wan Azmi	Mandatory Accreditation Programme Part II: - Leading for Impact (LIP)	Institute of Corporate Directors Malaysia (ICDM)	15 & 16 January 2025
		Board Simulation: Balancing Risks & Opportunity in Sustainability Leadership	Bursa Malaysia	9 September 2025
		Directors & Senior Management Training Session: Corporate Liability under Section 17A of the MACC Act 2009: Unpacking its implications to the Board & Management, including measures to tackle corruption risks, integrated into the Group's ERM Framework	Rohas in-house training with speaker - Mr Lee Min On	4 December 2025

## Corporate Governance

### Overview Statement (Cont'd)

No.	Director	Training Programme/ Conference Attended	Organiser	Date
6.	<b>Shaharuddin Zainuddin</b>	Mandatory Accreditation Programme Part II: - Leading for Impact (LIP)	Institute of Corporate Directors Malaysia ("ICDM")	4 & 5 June 2025
		Impact Week 2025: A Well-being Economic Conference & Festival Co-Creating Impact - Singapore	The Impact Coalition (TPC) and the No. 17 Foundation, World Economic Forum & Climate KIC	15 – 19 September 2025
		Ecological Civilisations: From the "Two Mountains" Symposium - Shanghai, China	Shanghai University of Engineering Sciences and UNESCO	2 – 4 November 2025
		Earth-Humanity Reconciliation on the Occasion of the International Decade of Sciences for Sustainable Development - Shanghai, China	Club of Rome, World Academy of Arts and Sciences	5 – 7 November 2025
		Global Wellness Summit 2025 - Dubai, UAE	Global Wellness Institute, USA	18 – 21 November 2025
		AOB Conversation with Audit Committee	Audit Oversight Board Malaysia	25 November 2025
		Education Innovation Summit: Reimagining the Future of Higher Education - Cyberjaya, Malaysia	United Nations Global Compact	8 – 12 December 2025
7.	<b>Kamarol Zaman bin Radzak</b>	Mandatory Accreditation Programme Part II: - Leading for Impact (LIP)	Institute of Corporate Directors Malaysia ("ICDM")	4 & 5 June 2025
		AOB Conversation with Audit Committee	Audit Oversight Board Malaysia	25 November 2025
		Directors & Senior Management Training Session: Corporate Liability under Section 17A of the MACC Act 2009: Unpacking its implications to the Board & Management, including measures to tackle corruption risks, integrated into the Group's ERM Framework	Rohas in-house training with speaker - Mr Lee Min On	4 December 2025

## Corporate Governance

### Overview Statement (Cont'd)

#### BOARD MEETINGS

Board meetings for FY2025 were planned and scheduled in advance by the Management before year 2025 to enable all Directors to plan their schedule.

All Directors are expected to devote sufficient time to effectively discharge their functions. None of the Directors of RTB serves in more than five (5) listed companies. The present directorships in external organisations held by RTB's Directors do not give rise to any conflict of interest nor impair their ability to discharge their responsibilities to RTB Group.

The Board recognises the need to spend time with Senior Management to discuss RTB Group's business strategies, plans and performances. All Board members have committed their time to this effect. In preparing the strategies and budget for RTB Group for 2025, the Key Senior Management briefed the Board to obtain their views.

During FY2025, eight (8) Board meetings were held to approve quarterly financial results, statutory financial statements, the annual report and business strategy plans, Group budget as well as to review the performance of RTB Group and its operating subsidiaries, governance matters and other business development matters. The Board is satisfied with the level of time commitment given by Directors towards fulfilling their roles and responsibilities as Directors which is evidenced by their attendance at the Board meetings, Board Committee meetings, and the Annual General Meeting ("AGM") as follows:

**Table 1: Board Composition and Meeting Attendances in FY2025**

Name of Director	AGM	Board Meetings	Board Committee Meetings		
			ARMC	NRC	SC
<b>Non-Independent Non-Executive Director</b>					
Tan Sri Wan Azmi Wan Hamzah ("TSWA") <sup>1</sup>	1/1	2/4			
Sia Bun Chun	1/1	8/8	-	4/4	-
Wan Afzal-Aris Wan Azmi <sup>2</sup>	1/1	7/8	-	-	2/2
<b>Independent Non-Executive Director</b>					
Chee Suan Lye	1/1	8/8	-	4/4	2/2
Dr Ir Jeyanthi Ramasamy	1/1	8/8	12/12	4/4	2/2
Shaharuddin Zainuddin	0/1	8/8	12/12	-	-
Kamarol Zaman Bin Radzak <sup>3</sup>	1/1	8/8	12/12	1/1	-
<b>Total number of meetings for 2025</b>	<b>1</b>	<b>8</b>	<b>12</b>	<b>4</b>	<b>2</b>

Notes:-

ARMC - Audit and Risk Management Committee

NRC - Nomination and Remuneration Committee

SC - Sustainability Committee

1 - Retired on 10 June 2025.

2 - Previously acted as an alternate director to TSWA and was reappointed as a Director on 10 June 2025 following TSWA's retirement.

3 - Appointed as a member of NRC on 21 August 2025.

## Corporate Governance

### Overview Statement (Cont'd)

#### Board Charter

The Board has in place a Board Charter which is accessible on the RTB Group website. The Board Charter identifies the roles and responsibilities of the Board, Board Committee, Chairman, Group CEO, individual Directors and the Company Secretary.

The Board reviews the Board Charter periodically and any amendments or improvements thereto shall be made as and when the Board deems appropriate and necessary, and any subsequent amendments shall be approved by the Board. The last review of the Board Charter was conducted on 13 April 2023.

#### Code of Conduct

A Business Code of Conduct is in place which includes policies and procedures for managing conflicts of interest as well as preventing abuse of power, corruption, insider trading and money laundering which is accessible from RTB Group's website.

All Directors and employees were provided with a copy of the Business Code of Conduct, as a required read and to be acknowledged.

#### Anti-Bribery & Anti-Corruption Policy

In line with the enforcement of Section 17A of the Malaysian Anti-Corruption Commission Act 2009 which took effect on 1 June 2020, the Board has approved the adoption of the Anti-Bribery and Corruption Policy. The Group is committed to conducting business dealings with the highest standard of integrity and ethics to comply with the applicable laws and regulatory requirements on anti-corruption. As part of the Anti-Corruption Awareness Campaign for RTB Group, all of its Directors and staff, including Senior Management of the Group have signed an Integrity Pledge for their commitment to the Group's Anti-Bribery and Corruption Policy. The Anti-Bribery and Corruption Policy is published on the Company's website at [rohastecnic.com](http://rohastecnic.com).

In a continuous effort to enhance governance standards, the Group organized a training session on 4 December 2025 regarding Corporate Liability under Section 17A of the MACC Act. This session provided critical insights into the implications for Board and Senior Management and discussed the integration of anti-corruption measures into the Group's ERM Framework, it was attended by a majority of the Directors and Senior Management.

#### Establishing and Implementation of Whistleblowing Policies and Procedures

RTB Group has a Whistleblowing Policy with the aim of enabling individuals to raise genuine concerns without fear of retaliation. This policy details the oversight and responsibilities of the whistleblowing and the reporting processes, as well as the protection and confidentiality given to whistleblowers. An overview of the Whistleblowing Policy is available on the Company's website at [rohastecnic.com](http://rohastecnic.com).

#### Sustainability Management

The Board and Management acknowledge their responsibility for promoting sustainability in areas covering economic, environmental as well as social and governance ("EESG"). To achieve this, the Board continuously ensures that there is an effective governance framework for sustainability within the Group.

In the Company's sustainability journey, the Board has established a Board Sustainability Committee in July 2021. The Sustainability Committee is responsible for overseeing sustainability matters, according to the Group's Sustainability Framework and Sustainability Policy.

A Sustainability Department was established in 2022. Neethia Raj, a certified Chemist with a great passion for Sustainability, is the manager to oversee the Sustainability initiatives. The Sustainability Department, is responsible for organising stakeholder engagement, assessing important sustainability issues and indicators, carrying out data gathering and reporting processes, and managing sustainability programmes.

## Corporate Governance

### Overview Statement (Cont'd)

In FY2025, the Sustainability Committee held two (2) meetings to discuss key matters, including the Sustainability Plan and Initiatives, Material Sustainability Matters, and Safety and Health Reports. The Committee also evaluated the Sustainability Statement for the 2024 Annual Report and the gap analysis for IFRS S1 and S2 adoption.

Further information on the Company's approach to sustainability is provided in the Sustainability Statement on pages 30 to 84 of this Annual Report.

#### Independent Directors

During the financial year 2025 ("FY2025"), the Board had six (6) members. The six (6) Board members comprising two (2) Non-Independent Non-Executive Directors and four (4) Independent Non-Executive Directors, which meet the requirement of Main Market Listing Requirements ("MMLR") that at least 2 directors or 1/3 of the Board comprise independent directors.

Pursuant to the Board Charter, the tenure of an independent director should not exceed a cumulative term of nine (9) years. Upon completion of the full nine (9) years, the independent director may either retire or continue to serve on the Board subject to the director's re-designation as a non-independent director. However, the Board may justify and seek shareholders' approval to retain an independent director beyond nine (9) years.

#### Re-election of Directors

During the financial year 2025, in accordance with Clause 139 of the Constitution of the Company and Paragraph 7.26(2) of the MMLR, at least one-third (1/3) of the Board is subject to retirement by rotation at each Annual General Meeting ("AGM"). Pursuant to Clause 139, Tan Sri Wan Azmi Bin Wan Hamzah ("TSWA") and Chee Suan Lye ("CSL") were due for retirement by rotation. TSWA expressed his intention not to seek re-election and accordingly retired at the conclusion of the 31st AGM. CSL was successfully re-elected at the 31<sup>st</sup> AGM held on 10 June 2025.

For the upcoming 32nd AGM to be held in June 2026, the following Directors are due for retirement by rotation pursuant to Clause 139 of the Company's Constitution:

- (a) Sia Bun Chun ("SBC"); and
- (b) Dr Ir Jeyanthi Ramasamy ("DJR").

Additionally, pursuant to Clause 144 of the Company's Constitution, Directors appointed to fill a casual vacancy or as an additional director shall hold office only until the next AGM. Accordingly, Wan Afzal-Aris Wan Azmi ("WAA") and Amylia Azlan ("AA"), who joined the Board on 10 June 2025 and 16 March 2026 respectively, shall retire at the 32nd AGM and are eligible for re-election.

SBC, WAA, and AA have expressed their willingness to stand for re-election. However, DJR has expressed her intention not to seek re-election; consequently, she will retire from office upon the conclusion of the 32nd AGM.

#### Diversity on Board and in Senior Management

The Board acknowledges the importance of fostering diversity to enhance the effectiveness of the Board and Senior Management. The Board comprises members with vast experience in key areas: engineering and construction, finance and accounting, capital management, legal and governance, and business and marketing, all critical to the Group's business and its sustainability. Each Director brings to the Board an independent and objective perspective to enable balanced and well-considered decisions to be made in the best interest of the Group. The Board brings in a wide spectrum of diverse skills and expertise to RTB Group which allows it to meet its objectives in the competitive business environment.

The Board is of the view that its composition is adequate in terms of size, skills and experience, diversity of age and background to ensure well-balanced views to facilitate effective decision making.

## Corporate Governance

### Overview Statement (Cont'd)

The size and composition of the Board are reviewed annually, taking into account the scope, nature and diversity of the business operations of the Group.

During the financial year 2025, the Board composition, in terms of gender, age, ethnicity and independence for the financial year under review is as illustrated below:

Diversity	Composition Percentage	
Type of directorship	Independent	67%
	Executive	0%
	Non-Executive Non-Independent	33%
Gender	Male	67%
	Female	33%
Age	30 – 39	0%
	40 – 49	33%
	50 – 59	17%
	60 – 69	17%
	70 and above	33%
Ethnicity	Malay/Bumiputra	50%
	Chinese	33%
	Indian	17%
	Other	0%
Nationality	Malaysian	83%
	Foreigner	17%
Tenure of service	Up to 2 years	33%
	More than 2 years and up to 4 years	0%
	More than 4 years and up to 6 years	17%
	More than 6 years and up to 9 years	50%

## Corporate Governance

### Overview Statement (Cont'd)

#### Process of Appointment of New Directors

In accordance with Paragraph 15.01A of the MMLR, the Board approved the Directors' Fit and Proper Policy on 30 May 2022. This policy, which governs the appointment or re-appointment of directors for the Company and its subsidiaries, is available at [rohastecnic.com](http://rohastecnic.com). Its purpose is to ensure that directors possess the necessary character, experience, integrity, competence, and time to effectively fulfill their roles.

The Nomination and Remuneration Committee ("NRC") recommends candidates for new director appointments, with the final decision resting with the Board. To identify qualified candidates, recommendations are considered from existing Board members, Management, major shareholders, and independent sources. Candidate evaluation adheres to the criteria outlined in the Directors' Fit and Proper Policy, ensuring alignment with required skills, independence, and knowledge. The Board's composition is assessed for skill diversity and appropriateness to the RTB Group's needs. Regularly, they review the Board's size and composition to maintain effectiveness.

During the financial year under review, following the retirement of Tan Sri Wan Azmi Bin Wan Hamzah ("TSWA") as a Director at the 31st AGM, his son, Wan Afzal-Aris Bin Wan Azmi ("WAA"), who was serving as TSWA's Alternate Director, also ceased to hold that position at the conclusion of the 31st AGM.

TSWA, in his capacity as the major and largest shareholder of RTB, nominated his son, WAA, for appointment as a Director of the Company to replace TSWA, who retired and stepped down at the same AGM.

The NRC reviewed WAA's proposed appointment, confirmed his compliance with the Directors' Fit and Proper Policy, and assessed his skills and experience against the Board's requirements. The NRC accordingly recommended WAA's appointment to the Board with effect from the conclusion of the 31st AGM held on 10 June 2025.

#### THE BOARD COMMITTEE

##### Nomination and Remuneration Committee ("NRC")

The NRC comprises four (4) Non-Executive Directors of whom three (3) are Independent Non-Executive Directors and one (1) is a Non-Independent Non-Executive Director as follows: -

- 1) Chee Suan Lye (Chairman – Senior Independent Non-Executive Director)
- 2) Sia Bun Chun (Member - Non-Independent Non-Executive Chairman)
- 3) Dr Ir Jeyanthi Ramasamy (Member – Independent Non-Executive Director)
- 4) Kamarol Zaman Bin Radzak (Member – Independent Non-Executive Director)

The function and responsibilities of the NRC are set out in the Terms of Reference of the NRC which is available at the Company's website at [rohastecnic.com](http://rohastecnic.com).

## Corporate Governance

### Overview Statement (Cont'd)

During the financial year, the NRC met four (4) times and carried out the following activities: -

- a) assessed the annual performance of each Director;
- b) assessed the continued independence of each Independent Director;
- c) reviewed the skills, experience and competencies of each Director and based thereupon, assessed their respective training needs;
- d) assessed the effectiveness of the Board, the ARMC and other Board Committees;
- e) reviewed the skills, experience and competencies of the Non-Executive Directors;
- f) assessed the adequacy of the size and composition of the Board;
- g) reviewed and recommended to the Board the proposed appointments of the Board Chairman and a Director of the Company;
- h) reviewed and recommended to the Board the proposed changes to the composition of the NRC;
- i) reviewed and recommended to the Board the retirement and re-election of Directors pursuant to the Constitution of the Company;
- j) reviewed and recommended to the Board the proposed remuneration for Non-Executive Directors;
- k) reviewed and approve the Corporate Governance Statement in relation to the Nomination & Remuneration Committee for inclusion in the Company's Annual Report;
- l) reviewed the succession development process and the detailed for the identified Group Chief Executive Officer ("GCEO") successors;
- m) reviewed and recommended to the Board the key performance indicators ("KPIs") structure and measurements criteria for the GCEO;
- n) reviewed and recommended to the Board the extension and renewal of the contract of the Chief Investment Officer ("CIO");
- o) reviewed and deliberated on the performance evaluation of the GCEO and CIO, noted the performance evaluations of all Chief Operating Officers ("COOs") for FY2025, as conducted by the GCEO, and accordingly reviewed the proposed bonus payouts for Key Senior Management.
- p) interviewed candidates for the position of Chief Financial Officer and recommended to the Board the appointment of the selected candidate; and
- q) reviewed the proposed renewal of the Group Health Insurance Plan policy relating to Hospitalisation & Surgery.

#### Evaluation for Board, Board Committees and Individual Directors

During the financial year under review, the NRC conducted annual assessments of the Board and its members ("Assessment"), with respect to the following:

- 1) assessment of the effectiveness of the Board and the Board Committees;
- 2) review of the skills, experience and competencies of the Board members; and
- 3) assessment of the adequacy of the size and composition of the Board.

Arising from the above Assessment, the NRC observed that:

- (a) the Board and the Committees of the Board were effective in carrying out their responsibilities;
- (b) the Board generally has the desired mix of skills, experience and competencies in all areas;
- (c) the Board have a good combination of gender diversity namely out of a total of 6 directors, there are two (2) women directors which represents 30% female directors on the Board; and
- (d) the size and the composition of the Board are adequate to meet the Company's requirements.

With regards to the assessment of the independence of the Independent Non-Executive Director, each Independent Non-Executive Director did a self-evaluation of his/her independence based on the criteria of independence as defined under paragraph 1.01 of the MMLR, and also stated his/her tenure of service as Independent Non-Executive Director in the Company, in the confirmation slip. The said confirmation slip was reviewed by the NRC.

## Corporate Governance

### Overview Statement (Cont'd)

#### Remuneration Policy and Procedures for Directors and Senior Management

Directors' remuneration is formulated by the NRC to be competitive and realistic with the aim to attract, motivate and retain Directors with the relevant experience, expertise and quality needed to assist in overseeing RTB Group effectively. The level of remuneration is linked to the level of responsibilities undertaken by the Directors.

#### Directors' Remuneration

The Board has established a formal and transparent process for approving the remuneration of the Board and Board Committees, the GCEO and the Key Senior Management of the Company. The NRC is responsible for formulating and reviewing the remuneration policies for the Board and Board Committees as well as the Senior Management of the Company to ensure the same remains competitive, appropriate, and in alignment with the prevalent market practices.

The Company has a formal and transparent Directors' Remuneration Framework for the non-executive directors which comprises of retainer fees, meeting allowances and benefits-in-kind as follows: -

**Table 2: Directors' Remuneration Structure\*\***

Type of Director	Director's fee (per annum)	Meeting Attendance Allowance			Travelling Allowance	
		Board Meeting/ Board Committee Meeting for Chairman	Board Meeting/ Board Committee Meeting for Board members	Performance Review Meeting or any other Board Assignment (including Interview)	Within ASEAN countries (including Malaysia)	Outside ASEAN countries
<b>Chairman of the Board</b>	RM55,000	RM2,750	RM2,200	RM550	RM200	USD100
<b>Deputy Chairman of the Board of Directors</b>	RM44,000	per attendance	per attendance	per attendance	per diem	per diem
<b>Senior Independent Director</b>	RM44,000					
<b>Director</b>	RM33,000					

#### Notes:-

- Each Non-Executive Director is eligible for:
  - insurance coverage of up to RM100,000.00 for Hospitalisation and Surgery ("GHS") and Group Personal Accident Insurance ("GPA"); or
  - for a director who is not eligible for the insurance coverage due to being age 65 and above, maximum reimbursable medical expense of up to RM100,000.00 per annum.
- The Board approved the following Benefits-in-Kind ("BIKs") for the Chairman and Deputy Chairman: a dedicated driver and a monthly petrol card with a limit of RM1,000, on 21 November 2024.
- The current Board Remuneration Structure, excluding the BIKs for the Chairman and Deputy Chairman, was approved at the Board Meeting held on 13 April 2023. Based on the said structure, a blanket amount of up to RM845,600.00 being the directors' remuneration for the period from the last Annual General Meeting ("31<sup>st</sup> AGM") until the forthcoming AGM ("32<sup>nd</sup> AGM") was proposed to shareholders for approved and the approval was obtained at the 31<sup>st</sup> AGM held on 10 June 2025.

## Corporate Governance

### Overview Statement (Cont'd)

For the forthcoming 32<sup>nd</sup> AGM, the Board seeks the shareholders' approval for the same amount of Directors' Remuneration payable to Non-Executive Directors as per the previous year, i.e. up to an amount of RM845,600.00 ("Proposed Directors' Remuneration") be payable to the Non-Executive Directors from the 32<sup>nd</sup> AGM until the 33<sup>rd</sup> AGM of the Company, in accordance with Section 230 of the Companies Act 2016 and Paragraph 7.24 of the MMLR. The Board is of the view that the Proposed Directors' Remuneration is still at par with the prevalent market rate and the Group's performance.

The details of the remuneration for the Directors and the Chief Executive from the Company and the Group respectively for FY2025 are as follows:-

**Table 3: Remuneration of Directors and Chief Executives**

	All figures in RM'000							Total
	Director Fee		Allowance	Salary	Bonus	Benefits-in-kind	Other Emoluments	
	Company	Group	Company	Group	Group	Group	Group	
<b>Non-Executive Director</b>								
Tan Sri Wan Azmi Wan Hamzah <sup>1</sup>	24.5	-	5.5	-	-	-	-	30.0
Sia Bun Chun	50.1	-	32.5	-	-	-	-	82.6
Chee Suan Lye	44.0	-	32.5	-	-	-	-	76.5
Dr Ir Jeyanthi Ramasamy	33.0	-	59.4	-	-	-	-	92.4
Shaharuddin Zainuddin	33.0	-	54.5	-	-	-	-	87.5
Kamarol Zaman Bin Radzak	33.0	60.0	46.8	-	-	-	-	139.8
Wan Afzal-Aris Wan Azmi <sup>2</sup>	18.4	-	13.8	-	-	-	-	32.2
<b>Chief Executive</b>								
Amirul Azhar bin Baharom	-	-	-	650.0	54.2	7.2	95.4	806.8

**Notes:-**

1. Retired as a Director of the Company on 10 June 2025.
2. Appointed as a Director of the Company on 10 June 2025

**Senior Management's Remuneration**

The Company does not comply with the recommendation to disclose on a named basis the remuneration of the top five senior management in the bands of RM50,000 in order to preserve confidentiality. The remuneration of the GCEO is provided in Table 3: Remuneration of Directors and Chief Executives.

The Board is of the view that it is not to the Company's advantage or business interest for detailed disclosure considering the highly competitive market for talents. The remuneration of the Senior Management who are employees of RTB Group has been benchmarked with the industry and is aligned with the market practice.

The Board, with the recommendation from the NRC, had on 15 April 2023 approved a Remuneration Policy for Key Senior Management in ensuring that the remuneration of the key senior management of the Group is commensurate with their key performance achievements and the performance of the Group. The said policy can be found in the Company's website at [rohastecnic.com](http://rohastecnic.com).

## Corporate Governance

### Overview Statement (Cont'd)

#### PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

##### Audit Function

The ARMC was established to assist the Board in ensuring the integrity of financial reporting and the existence of a sound internal control system within the Group. The ARMC also monitors compliance with various established policies and procedures within the Group as well as assesses the suitability, objectivity and independence of the external auditors and internal audit functions.

The ARMC has reviewed and evaluated the suitability, performance and independence of the external auditors and the appropriateness of their audit fees. The Company has obtained written assurance from its external auditors, BDO PLT that they are and have been independent throughout the conduct of the audit engagement under the Malaysian Institute of Accountants ("MIA") By-Laws (on Professional Conduct and Ethics) that require auditors to be professionally independent.

In accordance with the terms of reference of the ARMC, the former key audit partner of the existing external auditor shall observe a cooling-off period of three (3) years if they are to be considered for appointment as a member of the Audit Committee.

The main functions and details of the ARMC are enumerated in the ARMC Report as set out in this Annual Report.

##### Risk Management and Internal Controls

The Board holds the overall responsibility for the Group's system of internal control and risk management and determines the strategic approach to managing risk to safeguard shareholders' investment and assets of the Group.

The Board and the ARMC review the effectiveness of the system and ensure that the relevant process is in place for identifying, evaluating and managing the significant risks detrimental to the achievement of the Group's strategic objectives. While the Board as a whole is responsible for the Group's system of internal control, the Board has delegated responsibility for monitoring the effectiveness of the Company's risk management and internal control systems to the ARMC.

The ARMC oversee a risk-based internal audit programme, including periodic audits of the risk processes across the Group. This assures the management of risk and they also receive reports on the efficiency and effectiveness of internal controls. Each of the individual business units and functional Management Teams drives the process to identify the principal and emerging risks and uncertainties.

The Board understands that individual business units and functional Management Teams are best placed to identify the principal and emerging risks and uncertainties associated with their respective areas of business. Risks identified and associated mitigating controls are subject to regular review by the Board and the ARMC.

The process for identifying, evaluating and managing risk has been in place throughout FY2025. This system of internal control is designed to manage and mitigate and/or eliminate, the risk of failure to achieve business objectives.

The Board confirms that it has monitored the Company's risk management and internal control system and that a mechanism is in place to identify, evaluate and manage the significant risks faced by the Group.

In this respect, the details of the Risk Management and Internal Control Framework are set out in the Statement on Internal Control and Risk Management on pages 105 to 108 of this Annual Report.

## Corporate Governance

### Overview Statement (Cont'd)

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

##### Communication with Stakeholders

The Board takes cognisance of the importance of having effective, transparent and regular communication with the Company's stakeholders. The Board is committed to ensuring that the Group continues to engage effectively with the shareholders to facilitate a mutual understanding of objectives. RTB Group has several formal channels in place to effectively communicate this information to all the shareholders and stakeholders. The Board primarily achieve this through the following activities; the annual report, announcements to Bursa Malaysia, quarterly reports, press releases and Group's website.

The Company's Shareholders and members of the public may gain access to any latest corporate information of the Company on its website at [rohastecnic.com](http://rohastecnic.com) which is linked to the announcements published on the website of Bursa Malaysia at [www.bursamalaysia.com](http://www.bursamalaysia.com). The Company's website also provides easy access to the Company's Board Charter, Terms of Reference of Board Committees, key policies, financial highlights and annual reports.

##### Conduct of Annual General Meeting ("AGM")

The Company conducted its 31st AGM physically in Malaysia on 10 June 2025, in compliance with Paragraph 8.27A of the MMLR and the Securities Commission Malaysia's requirement for listed companies to hold general meetings in either physical or hybrid format effective 1 March 2025. While remote participation offers convenience, the Board believes that physical meetings provide better engagement through direct, real-time interaction between shareholders, the Board and Senior Management, enabling clearer communication and immediate responses to queries.

All Board members, except Shaharuddin Zainuddin ("SZ"), together with the Group CEO, Chief Investment Officer, Chief Financial Officer, Company Secretary, external auditors and key management personnel, attended the 31st AGM. SZ was unable to attend as he was overseas due to an unavoidable commitment.

The Company had notified the shareholders of the AGM electronically, together with the instructions in the Administrative Guide. The same was also published through the announcement to Bursa Malaysia and the Company's corporate website respectively.

During the AGM, the Group CEO presented a comprehensive review of the Group's performance initiatives and value created for shareholders. This review was supported by a visual and graphical presentation of the key points and financial figures.

During the AGM, shareholders were encouraged and given an opportunity as well as time by the Board to submit questions pertaining to the Annual Report, resolutions being proposed and the business of the Company or the Group in general, before seeking approval from members and proxies on the resolutions. The Board, Senior Management and external auditors were also present at the AGM to provide answers and clarification to shareholders. There was an active engagement between the Chairman, Board members, Management and shareholders and there was an opportunity for shareholders to interact with the Board.

Independent scrutineer, Commercial Quest Sdn Bhd, validated the votes cast at the AGM. Votes cast for and against and the respective percentages on each resolution are displayed to shareholders after the poll is conducted for all resolutions put to vote at the meeting. The outcome of the AGM was announced by the Company on the same day to Bursa Malaysia.

The minutes of the 31<sup>st</sup> AGM (including all the Questions raised at the meeting and the Answers thereto) were made available on the Company's website upon review by the Board Members and approved by the Chairman, within 30 business days from the AGM.

#### STATEMENT OF COMPLIANCE

The Board has deliberated, reviewed and approved this Statement and is satisfied that the Company has adopted the key Principles and applied majority of the practices of the MCCG 2021 for FY2025. The Board shall continue to strive for high standards of MCCG 2021 throughout the Group.

Details of how the Company has applied the MCCG Principles and complied with its Practices are set out in the CG Report. The explanation for the departures is further elaborated in the CG Report, which can be found on the Company's website at [rohastecnic.com](http://rohastecnic.com).

This Statement was approved by the Board on 14 April 2026.

# Audit and Risk Management Committee Report

## INTRODUCTION

This report reflects the commitment of the Audit and Risk Management Committee (“ARMC”) to maintaining effective governance, risk management and internal control practices that align with the strategic objectives of Rohas Technic Berhad (“RTB”) and its subsidiaries (“RTB Group” or “Group”).

Throughout the financial year ended 31 December 2025 (“FY2025”), the ARMC played a key role in assisting the Board to fulfil the Board’s oversight responsibilities for the Group and worked diligently to oversee the financial reporting process, assess risk management practices, and evaluate the effectiveness of internal controls. We have collaborated with management, external auditors, and other key stakeholders to ensure that the Group operates with transparency, integrity, and accountability.

These efforts were undertaken to ensure the adequacy and integrity of the Group’s financial administration and reporting, internal control and risk management systems for compliance with applicable laws, regulations, rules, directives and guidelines.

In this report, we will provide an overview of the activities and initiatives undertaken by the committee in FY2025. We will highlight key findings and outline recommendations for improvement. With such disclosures, we hope that our stakeholders will have a clear understanding of the risks facing the RTB Group and the measures being taken to mitigate those risks.

## COMPOSITION AND ATTENDANCE

Paragraph 15.09(1) of the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad (“Bursa Malaysia”) has been adhered to in the formation of the ARMC. As at 31 December 2025, the ARMC is composed of solely independent non-executive directors, totalling three (3) members, with no alternate directors among them. In accordance with paragraph 15.10 of MMLR, Shaharuddin Zainuddin, an Independent Non-Executive Director, serves as the Chairman of the ARMC.

Shaharuddin Zainuddin does not hold the position of Chairperson of the Board, as per the directive outlined by the Malaysian Code of Corporate Governance (“MCCG”) and the regulations specified by the MMLR.

Shaharuddin Zainuddin is a fellow member of the Association of Chartered Certified Accountants (United Kingdom). Therefore, the requirement of Paragraph 15.09(1)(c) of the MMLR that at least one (1) member of the ARMC must be a qualified accountant has been complied with.

Position	Members of the ARMC	Number of Meetings Attended
Chairman	Shaharuddin Zainuddin (Independent Non-Executive Director)	12/12
Member	Dr. Ir. Jeyanthi Ramasamy (Independent Non-Executive Director)	12/12
Member	Kamarol Zaman Radzak (Independent Non-Executive Director)	12/12
<b>Total Meetings held in FY2025</b>		<b>12</b>

## Audit and Risk Management Committee Report (Cont'd)

### MEETINGS

#### General Conduct of Meetings

- a) The ARMC meets at least four (4) times a year and as many times as the committee deems necessary;
- b) The quorum for any meeting of the ARMC shall be at least two (2) members who are Independent Directors and if more than two (2) members are present, a majority of the members present must be Independent Directors;
- c) The Secretary to the ARMC shall be the Company Secretary or any other person appointed by the ARMC;
- d) The Secretary is responsible, in conjunction with the Chairman, for drawing up the Agenda and circulating it to the ARMC members prior to each meeting. The Secretary is also responsible for keeping the minutes of the meetings of ARMC, and circulating them to the ARMC members and other members of the Board; and
- e) The ARMC meeting dates are arranged ahead of time and communicated to the auditors in advance for them to prepare the Audit Review Memorandum, Audit Planning Memorandum and Audited Financial Statements for presentation to the ARMC in order to meet deadlines.

### ARMC MEETINGS

#### ARMC Meetings Conducted in FY2025

The Group Chief Executive Officer ("GCEO"), the Chief Financial Officer ("CFO") and the Chief Investment Officer ("CIO") who are the Senior Executive Management of the Company were invited to attend all ARMC meetings to provide a direct flow of information to the ARMC as well as to provide any clarification required under their areas of responsibility in the event of any issues arising. The Senior Executive Management also tabled proposals and other matters that required the ARMC's approval and the CFO presented the reports on the financial results.

The Head of the Internal Audit Department ("IAD") and relevant senior personnel were invited to brief the ARMC when specific issues involving their respective areas of responsibility arose from risk management and internal audit reports. The external auditors were also invited to present to the ARMC the audit plan, the audit findings, as well as any other matters they considered important for the ARMC's attention. The ARMC had conducted a private session with the external auditors without the presence of the Senior Executive Management at meetings held in 2025, to provide opportunities to the external auditors to raise any matters without the presence of the Management.

### TERM OF REFERENCE

The ARMC is governed by its Terms of Reference ("TOR"), which is consistent with the requirements of MMLR and the best practices of MCCG. The ARMC TOR may be referred to the Company's website at <https://rohastecnic.com/>.

The primary functions of the ARMC are as follows:

1. Review with the internal and/or external auditors the nature and scope of their audit plans, audit reports, major findings and evaluations of the internal control system;
2. Review the quarterly and annual financial statements before submission to the Board, focusing on, amongst others, changes in the implementation of major accounting policies and practices, significant and unusual events, significant adjustments arising from the audit, the going concern assumption and compliance with accounting standards and other regulatory or legal requirements;
3. Review matters concerning the suitability for appointment or reappointment of external auditors and matters relating to their resignation;
4. Review any related party transactions entered into by RTB Group and any conflict-of-interest situations that may arise within RTB Group;
5. Review the adequacy of the scope, functions, competency and resources of the internal audit function and ensure that it has the necessary authority to carry out its work and to report the same to the Board;
6. Perform such other functions as may be requested by the Board;
7. Review the adequacy of RTB Group's risk management framework and assess the resources and knowledge of the management and employees involved in the risk management process;
8. Review the effectiveness of the internal control systems deployed by the management to address those risks;
9. Review and recommend corrective measures undertaken to remedy failings and/or weaknesses;
10. Review and further monitor principal risks that may affect RTB Group directly or indirectly and, if deemed necessary, recommend additional courses of action to mitigate such risks;
11. Monitor the risk assessment and report the results to the Board; and
12. Assess the actual and potential impact of any failing or weakness, particularly those related to financial performance or conditions affecting RTB Group.

## Audit and Risk Management Committee Report (Cont'd)

### AUTHORITY

ARMC shall have the authority to:

1. Investigate any matter within its terms of reference;
  2. Have the resources that are required to perform its duties;
  3. Have full and unrestricted access to any information that it requires in the course of performing its duties;
  4. Have direct communication channels amongst the internal and external auditors;
  5. Obtain independent and/or external professional or other advice and secure the attendance of outsiders with relevant experience and expertise if deemed necessary; and
  6. Convene meetings with the external auditors, the internal auditors or both, without the attendance of other Directors and employees of RTB Group, whenever deemed necessary.
- 7) Conducted a review of the annual internal audit plan for 2025;
  - 8) Received the reports of the internal audit procedures performed as well as the Management's response to recommendations for improvement, and evaluation of the adequacy of the internal control system for the following:
    - a) Internal Audit Review Report – RT Telecom Sdn. Bhd. ("RTT") – Project Management Review
    - b) Internal Audit Review Report – PT Century Abadi Perkasa ("PT CAP") – Procurement and Payment Review
    - c) Investigation Audit Report – REI OOE Consortium Sdn. Bhd. ("ROC") – Fraud on Falsification of Purchase Order
    - d) Internal Audit Review Report – PT Century Abadi Perkasa ("PT CAP") – Land Acquisition Review Progress Report
    - e) Received updates on the key risk management report of RTB Group as presented by the Risk Management Working Group on the key risks faced by RTB Group and action plans deployed to manage the risks concerned.

### SUMMARY OF ACTIVITIES DURING THE FINANCIAL YEAR

The principal activities undertaken by the ARMC are summarised as follows:

- 1) Conducted quarterly and year-end financial reviews of the unaudited interim financial statements prior to recommending the same for the Board's approval, focusing particularly on significant and unusual events and compliance with accounting standards and other legal requirements;
- 2) Conducted a review of the appointment of the external auditor, their independence and effectiveness including their fees, and based thereon, recommended their re-appointment to the Board;
- 3) Assessed the suitability, objectivity and independence of the external auditors;
- 4) Conducted a review of the external auditors' audit planning memorandum, comprising their scope of audit, key audit areas, audit approach and timetable;
- 5) Engaged with the external auditors during the year without the presence of RTB Group's Management to discuss relevant issues and obtain feedback;
- 6) Reviewed the adequacy of the scope, functions, competency and resources of the internal audit function, and determined that it has the necessary authority to carry out its work;

ARMC highlighted to the Board the review areas that require improvement to further strengthen the governance process of the organisation to ensure all risks, inherent and new, are adequately identified, addressed and monitored closely.

Management is continuously reviewing its internal processes and documentation to ensure areas for improvement identified are being addressed and action plans are in place to mitigate risks. Management has closed some of the gaps identified in its policies and procedures documentation and continues to further improve it to achieve the effectiveness and efficiency of its internal control procedures and processes.

### INTERNAL AUDIT FUNCTION

The Internal Audit function of the Group is performed on an in-house basis by the Internal Audit Department ("IAD"). The primary function of an internal audit is to undertake systematic reviews of the governance, risk and internal control systems within RTB Group in accordance with an internal audit plan, to guarantee that these systems are appropriate and operating as intended. To ensure independence and objectivity, the Head of the IAD reports functionally to the ARMC.

## Audit and Risk Management Committee Report (Cont'd)

The IAD is currently headed by Tan Ying Jau, General Manager, who had completed the Professional Examinations I & Foundation Examinations with the Malaysian Institute of Certified Public Accountants. Ying Jau has an extensive 35 years of professional experience primarily with Main Board listed Companies. Ying Jau had been immersed with various business areas including property development and manufacturing industries, specializing in operational internal audit reviews, investigative audits, identifying and assessing risks. The Head of IAD is supported by a Manager of Internal Audit. The internal audit personnel are free from any relationship or conflict of interest that could impair their objectivity and independence.

The responsibilities of the IAD are to provide independent and objective reports on the state of internal controls of the various operating units within RTB Group to the ARMC and provide recommendations for the improvement of the control procedures so that corrective actions are taken to mitigate weaknesses noted in the system and controls of the respective operating units.

IAD uses the principles and rules specified in the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors while carrying out the internal audit engagement. The conduct of internal audit work is also governed by the Internal Audit Charter and IAD's established procedures and guidelines.

Further details of the internal audit activities and scope of coverage of the internal audit function, including the costs incurred, are set out in the Statement on Risk Management and Internal Control included in this Annual Report on pages 105 to 108.



# Statement on Risk Management and Internal Control

## INTRODUCTION

The Board of Directors (“Board”) of Rohas Tecnic Berhad (“RTB” or “the Group”) recognises the importance of maintaining a sound system of risk management and internal control and is committed to upholding effective corporate governance practices.

This Statement on Risk Management and Internal Control (“Statement”) is made in compliance with Paragraph 15.26(b) of the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad and is guided by the Malaysian Code on Corporate Governance (“MCCG”) as well as the Guidelines for Directors of Listed Issuers.

- Regular reports from the Risk Management Working Group (“RMWG”) on key risks and mitigation actions;
- Quarterly reviews by the ARMC;
- Internal audit findings and follow-up actions; and
- Management’s ongoing risk monitoring and control activities

This Statement outlines the nature and scope of the Group’s risk management and internal control systems for the financial year ended 31 December 2025 (“FY2025”) and covers the operations of the Group.

## RESPONSIBILITY OF THE BOARD

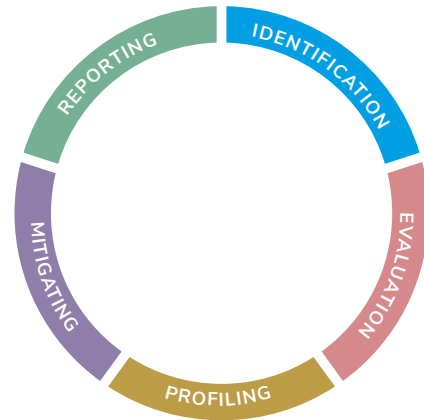
The Board acknowledges its overall responsibility for maintaining a sound system of risk management and internal control and for reviewing its adequacy and effectiveness.

The Board, through the Audit and Risk Management Committee (“ARMC”), provides oversight of the Group’s risk management and internal control systems and ensures that appropriate frameworks and processes are in place and functioning as intended.

Management is responsible for implementing the Board’s policies on risk management and internal control, including the identification, assessment, monitoring and reporting of risks, and for maintaining an effective control environment.

Due to the inherent limitations in any system of risk management and internal control, such systems are designed to manage rather than eliminate risks of failure to achieve business objectives. Accordingly, the system can only provide reasonable and not absolute assurance against material misstatement, financial loss or fraud.

In line with the MMLR, the Board has received assurance from the Group Chief Executive Officer (“GCEO”) and Chief Financial Officer (“CFO”) that the Group’s risk management and internal control systems are adequate and effective in all material respects. In making this assessment, the Board has considered, among others:



The Group’s system of risk management is based on the formalised Enterprise Risk Management Framework (“ERM Framework”) which is based on an internationally accepted framework. ERM Framework aids in the achievement of the Group’s objectives and strategies by instilling a continuous process of identifying, evaluating, profiling, mitigating, reporting and monitoring significant business risks that the Group may encounter.

The Board also oversees the establishment of risk appetite and tolerance levels, which guide Management in decision-making, ensuring that risks undertaken are appropriately balanced against the Group’s objectives.

The Group also acknowledges that sustainability-related risks, including environmental, social and governance (“ESG”) considerations, form part of the overall risk landscape and are progressively being integrated into the Group’s risk management framework. Further details on sustainability-related risks and initiatives are disclosed in the Sustainability Statement of this Annual Report.

## Statement on Risk Management and Internal Control (Cont'd)

The Board also oversees the establishment of risk appetite and tolerance levels, which guide Management in decision-making, ensuring that risks undertaken are appropriately balanced against the Group's objectives.

The Group also acknowledges that sustainability-related risks, including environmental, social and governance ("ESG") considerations, form part of the overall risk landscape and are progressively being integrated into the Group's risk management framework. Further details on sustainability-related risks and initiatives are disclosed in the Sustainability Statement of this Annual Report.

### RISK MANAGEMENT FRAMEWORK

The Group RMWG, as part of the ERM Framework, comprises the GCEO, CFO and Chief Investment Officer ("CIO") of RTB. The Chairman of the RMWG, the GCEO, is responsible to present the findings of the RMWG to the ARMC.

The Risk Management Oversight Structure adopted by the Group is to assign responsibility for risk management and facilitate the process for assessing and communicating the risk and risk action plan.



### RISK GOVERNANCE STRUCTURE

The Group's risk management structure is as follows:

- **Board** – Provides overall oversight of risk management and internal control;
- **ARMC** – Reviews the adequacy and effectiveness of risk management and internal control systems;
- **RMWG** – Comprising senior management, responsible for reviewing and monitoring key risks and mitigation plans;
- **GRC Function** – Facilitates risk management processes and consolidates risk reporting; and
- **Business Units** – Responsible for identifying, managing and reporting risks at the operational level. i.e. The Chief Operating Officer ("COO") of the subsidiaries and/or its Head of Departments ("HOD")

### RISK MANAGEMENT IMPLEMENTATION

Risk management is embedded into the Group's day-to-day operations through structured and periodic processes.

Business units conduct regular risk assessments where key risks are identified, evaluated and documented in risk registers together with corresponding mitigation plans. These risks are consolidated at the Group level and reviewed by the RMWG on a monthly basis.

Particular focus is given to high and extreme risks, where mitigation actions, timelines and accountability are clearly defined and monitored. Significant risks and updates are escalated on a quarterly basis to the ARMC for deliberation and oversight.

The Group has established a risk management policy to provide a structured approach in managing risks across the organisation. The key principles underpinning the Group's risk management practices include the following:

- Promoting sound risk management practices as an integral component of effective corporate governance and business performance;
- Embedding risk management into day-to-day operations, decision-making processes and strategic planning;

## Statement on Risk Management and Internal Control (Cont'd)

- Ensuring clear accountability, where all employees are responsible for managing risks within their respective areas of responsibility;
- Facilitating periodic risk reporting and monitoring to enhance transparency, accountability and timely decision-making; and
- Adopting a proactive approach to managing risks, balancing opportunities, uncertainties and potential threats.

The Board recognises that risk is an inherent part of the Group's business, presenting both threats and opportunities. In pursuing its business objectives and meeting shareholders' expectations, the Board and Management acknowledge that informed risk-taking is necessary and forms an integral part of value creation.

During FY2025, the Group continued to strengthen its risk management practices, with emphasis on project execution, cost management and operational performance in line with its core business activities.

### Key Risks

The key risks identified during FY2025 reflect the Group's operating environment and strategic priorities. These include:

- **Market and Order Book Risk** – sustainability of project pipeline and exposure to cyclical demand;
- **Margin Compression Risk** – arising from competitive pricing, cost escalation and contract structures;
- **Project Execution Risk** – including delays, cost overruns, design changes and dependency on subcontractors and manpower;
- **Cash Flow and Working Capital Risk** – management of project-based billing cycles and collections; and
- **Operational and Asset Reliability Risk** – ensuring continuity in production and project delivery.

The Board and Management continuously monitor these risks and implement mitigation strategies to maintain business resilience.

### RISK APPETITE AND TOLERANCE

The Board recognises the importance of defining the level of risk that the Group is willing to accept in pursuing its objectives. The Group adopts a balanced approach to risk management, whereby:

- Strategic risks are accepted within defined parameters operational planning;
- Operational risks are actively managed to minimise disruption; and
- Financial and compliance risks are managed within tolerance levels.

Risk appetite considerations are embedded in key decision-making processes, including project bidding, investment evaluation and operational planning. Significant deviations from acceptable risk levels are escalated to the RMWG and ARMC.

### INTERNAL AUDIT FUNCTION

The Internal Audit Department ("IAD") provides independent and objective assurance on the adequacy and effectiveness of the Group's system of internal control and governance processes.

The internal audit function adopts a risk-based approach, with audit plans developed based on the Group's risk profile and approved by the ARMC.

Audit findings, including control gaps and recommendations, are reported to the ARMC together with Management's responses and action plans. Follow-up reviews are conducted to assess the implementation status of agreed actions.

The total cost incurred for the internal audit function for FY2025 was RM497,181. The internal audit staff have the relevant qualification and working experience and all staffs are encouraged to continually enhance their knowledge, skill and competencies through relevant professional courses, seminars, training courses and on-the-job training.

## Statement on Risk Management and Internal Control (Cont'd)

### KEY INTERNAL CONTROL FEATURES

The Group has established a structured internal control environment with defined lines of accountability, authority and responsibility.

Key control features include:

- Clearly defined organisational structure and reporting lines;
- Segregation of duties and approval authority limits;
- Documented policies and procedures;
- Regular financial and operational performance reviews; and
- Project monitoring and control mechanisms.

These controls are subject to periodic review to ensure their continued relevance and effectiveness.

### MONITORING AND REVIEW

The ARMC reviews the effectiveness of the Group's risk management and internal control systems through:

- Quarterly risk management reports;
- Internal audit reviews and follow-ups; and
- Deliberation of significant control issues and mitigation actions.

The Board also reviews the overall risk profile of the Group and ensures that appropriate measures are in place to manage identified risks.

### CONCLUSION

Based on the review and assurance received, the Board is of the view that the Group's system of risk management and internal control is adequate and effective in all material respects for FY2025.

The Board is satisfied that the systems in place provide reasonable assurance that the Group's assets are safeguarded, and that risks are managed within acceptable levels.

There were no material losses or significant control failures during the financial year under review that would have a material impact on the Group's operations.

The Board remains committed to continuously enhancing the Group's risk management and internal control systems in line with the evolving business environment.

### REVIEW BY EXTERNAL AUDITORS

Pursuant to Paragraph 15.23 of the MMLR, the external auditors have reviewed this Statement for inclusion in the Annual Report for FY2025 and have reported that nothing has come to their attention that causes them to believe that this Statement is not prepared, in all material respects, in accordance with the required disclosures.

This Statement was approved by the Board on 14 April 2026.



# Additional Compliance Information

## 1. MATERIAL CONTRACTS INVOLVING THE INTERESTS OF DIRECTORS, GROUP CHIEF EXECUTIVE OFFICER AND MAJOR SHAREHOLDERS

There were no material contracts entered into by the Company and/or its subsidiaries involving the interests of Directors and/or Group Chief Executive Officer and/or major shareholders, either still subsisting at the end of FY2025 or entered into since the end of the previous financial year.

## 2. AUDIT AND NON-AUDIT FEES

The amount of audit and non-audit fees paid or payable to the external auditors, Messrs. BDO PLT and its member firms, for services rendered to the Group and the Company for FY2025, are as follows:

Details of fees	Group RM'000	Company RM'000
Statutory Audit fees	377	83
Non-Audit fees	117	7
	<b>494</b>	<b>90</b>

Non-audit fees for FY2025 are in relation to the review of Statement on Risk Management and Internal Control, tax related services, e-invoice middleware services, verification of qualifying expenditure for the application of Green Investment Tax Allowance ("GITA") and assistance in applying the Capital Assignment Tax ("CAT") Exemption under Vietnam-Malaysia Tax Treaty.

## 3. RECURRENT RELATED PARTY TRANSACTIONS ("RRPT") OF REVENUE OR TRADING NATURE

The Company and the Group did not enter into any RRPT which requires the shareholders' mandate during the financial year ended 31 December 2025.

# Statement of Directors' Responsibility

The Companies Act 2016 ("Act") requires the Board of Directors to prepare Financial Statements, which give a true and fair view of the state of affairs together with the financial results and cash flows of the Company and the Group for each financial year. As required by the Act and the Main Market Listing Requirements ("MMLR"), the Financial Statements for financial year 2025 ("FY2025") have been prepared in accordance with the applicable approved financial reporting standards issued by the Malaysian Accounting Standards Board and provisions of the Act.

In preparing the Financial Statements for FY2025 set out on pages 112 to 207 of this Annual Report, the Board considers that the Company and the Group have adopted appropriate accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates. The Board also acknowledges that the Company and the Group have prepared the Financial Statements on a going concern basis.

The Board has the responsibility for ensuring that the Company and the Group maintain accounting records that disclose the financial position of the Company and the Group with reasonable accuracy, which enable them to ensure that the Financial Statements are in compliance with the Act.

The Board also has the overall responsibility to take such steps that are reasonably available for them to safeguard the assets of the Company and the Group as well as to prevent and detect fraud in addition to other irregularities.

This Statement of Directors' Responsibility is made in accordance with a resolution passed by the Board on 24 April 2026.



<b>112</b>	<b>DIRECTORS' REPORT</b>
<b>120</b>	<b>STATEMENT BY DIRECTORS AND STATUTORY DECLARATION</b>
<b>121</b>	<b>INDEPENDENT AUDITORS' REPORT</b>
<b>128</b>	<b>STATEMENTS OF FINANCIAL POSITION</b>
<b>130</b>	<b>STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME</b>
<b>132</b>	<b>STATEMENTS OF CHANGES IN EQUITY</b>
<b>134</b>	<b>STATEMENTS OF CASH FLOWS</b>
<b>139</b>	<b>NOTES TO THE FINANCIAL STATEMENTS</b>

# Financial Statements

# Directors' Report

## DIRECTORS' REPORT

The Directors hereby submit their report together with the audited financial statements of the Group and of the Company for the financial year ended 31 December 2025.

## PRINCIPAL ACTIVITIES

The principal activity of the Company is investment holding. The principal activities of the subsidiaries are mainly designing and fabrication of steel structure for high tension transmission towers, microwave towers and substations structures and provision of other fabrication and installation works, provision of telecommunication system and infra network installation service, operation of a hot-dip galvanising plant, designing, supplying and construction of telecommunication infrastructure, contractor in the implementation of potable and water treatment projects, investment holding and provision of management services, contractor for installing electrical transmission lines and provision of other related services, designing, supplying, fabrication and installation of steel structures, construction activities and other general contract works and other related activities, contractor for water and wastewater treatment sectors and pipeline construction and other related activities, and development and operation of hydro power plant.

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

## RESULTS

	Group RM	Company RM
Profit/(Loss) after tax for the financial year	2,714,881	(2,246,320)
Attributable to:		
Owners of the Company	3,076,651	(2,246,320)
Non-controlling interests	(361,770)	-
	<u>2,714,881</u>	<u>(2,246,320)</u>

## DIVIDEND

No dividend has been paid, declared or proposed since the end of the previous financial year. The Directors do not recommend the payment of any dividend in respect of the current financial year.

## RESERVES AND PROVISIONS

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

## Directors' Report (Cont'd)

### ISSUES OF SHARES AND DEBENTURES

The Company did not issue any new shares or 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

The Directors who have held office during the financial year and up to the date of this report are as follows:

Sia Bun Chun	
Dr. Ir. Jeyanthi A/P Ramasamy	
Shaharuddin Bin Zainuddin	
Kamarol Zaman Bin Radzak	
Wan Afzal-Aris Bin Wan Azmi	(Appointed on 10 June 2025)
Amylia Azlan	(Appointed on 16 March 2026)
Tan Sri Nik Awang @ Wan Azmi Bin Wan Hamzah	(Retired on 10 June 2025)
Chee Suan Lye	(Resigned on 7 March 2026)

### Subsidiaries of Rohas Tecnic Berhad (excluding those who are already the Directors of the Company)

Wong Mun Keong	
Harianto Taruna	
Rishabh Dev Khaitan	
Aldwin Tay Swei Leeng	
Wan Affan Azam Bin Wan Azmi	
Marie Manumanua	
Amirul Azhar Bin Baharom	
Ahmad Latifi Bin Supian	
Chew Wai Choy	
Low Yeow Joo	
Nik Johan Ariff Bin Nik Isahak	
Nik Muhammad Johann Nik Anuar	
Rezal Zain Bin Abdul Rashid	
Subhash Devan A/L Chandara Deven	
Neethia Raj A/L Rajasakaran	(Appointed on 15 April 2026)
Hoo Lian Jet	(Resigned on 24 February 2026)
Chai Kam Cheong	(Resigned on 1 April 2026)

## Directors' Report (Cont'd)

### DIRECTORS' INTERESTS

The Directors holding office at the end of the financial year and their beneficial interests in ordinary shares and options over ordinary shares in the Company and of its related corporations during the financial year ended 31 December 2025 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			Balance as at 31.12.2025
	Balance as at 1.1.2025	Bought	Sold	
<b>Shares in the Company</b>				
Direct interests:				
Sia Bun Chun	30,364,009	-	-	30,364,009
Indirect interests:				
Sia Bun Chun*	39,772,968	-	-	39,772,968

(\*) Indirect interests by virtue of shares held by spouse.

Other than as disclosed above, none of the other Directors in office at the end of the financial year had any interest in the shares of 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 a benefit included in the aggregate amount of remuneration received or due and receivable by the Directors) 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, other than the remuneration received or receivable by the Directors from certain related corporations in their capacities as Directors of those corporations.

There were no arrangements made 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' Report (Cont'd)

### DIRECTORS' REMUNERATION

Directors' remuneration of the Group and of the Company for the financial year ended 31 December 2025 were as follows:

	Incurred by the subsidiaries RM	Incurred by the Company RM	Total RM
Directors' salaries and other emoluments	1,099,577	244,750	1,344,327
Defined contribution plan	55,362	-	55,362
Directors' fees	61,852	236,016	297,868
Total Directors' remuneration (excluding benefits-in-kind)	1,216,791	480,766	1,697,557
Benefits-in-kind	35,810	-	35,810
	<u>1,252,601</u>	<u>480,766</u>	<u>1,733,367</u>

### INDEMNITY AND INSURANCE FOR OFFICERS, DIRECTORS AND AUDITORS

The amount of indemnity coverage and insurance premium paid for Directors and officers of the Group and of the Company during the financial year are amounted to RM10,000,000 and RM19,000 respectively.

No indemnity was given to or insurance effected for the auditors of the Group and of the Company.

### 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 proper action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts and had satisfied themselves that all known bad debts had been written off and adequate provision had been made for doubtful debts; 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.

## Directors' Report (Cont'd)

### OTHER STATUTORY INFORMATION REGARDING THE GROUP AND THE COMPANY (CONTINUED)

#### (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 the amounts written off for 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 material extent;
  - (ii) which would render the values attributed to current assets in the financial statements of the Group and of the Company misleading; and
  - (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.

#### SIGNIFICANT EVENT DURING THE FINANCIAL YEAR

On 28 April 2025, RBC Water Sdn. Bhd. ("RBC"), a wholly owned subsidiary of the Group, entered into a conditional share sales agreement with Korea Water Resources Corporation ("Purchaser") for the disposal by RBC to the Purchaser of RBC's entire 30% equity interest in Phu My Vinh Construction and Investment Corporation for a cash consideration of VND500.82 billion (equivalent to RM82,013,300) ("Disposal"), resulting in a gain of RM23,621,835 from the disposal of equity interest in an associate.

The above Disposal has been completed on 16 September 2025.

#### SIGNIFICANT EVENT SUBSEQUENT TO THE END OF THE REPORTING PERIOD

Ongoing geopolitical tensions in the Middle East have contributed to elevated energy prices, intermittent global supply chain disruptions, and increased volatility in global currency movements. These factors may, if prolonged, place indirect pressure on input costs and consumer sentiment.

The geopolitical situation in the Middle East remains uncertain, and as at the date of this report, the Group has not experienced any material adverse impact on its operations or financial position arising directly from these developments. Nevertheless, the Group will continue to monitor developments and assess the potential operational and financial implications of the conflict.

## Directors' Report (Cont'd)

### SUBSIDIARIES

The details of the subsidiaries are as follows:

Name of companies	Principal place of business/ Country of incorporation	Effective ownership and voting interest		Principal activities
		2025 %	2024 %	
<b>Direct subsidiaries of the Company</b>				
Rohas-Euco Industries Bhd. ["REI"]	Malaysia	100	100	Design and fabrication of steel structure for high tension transmission towers, microwave towers and substations structures, manufacture of pressed steel sectional water tank panels and provision of other fabrication and installation works
RG Transmission Sdn. Bhd. ["RGT"]	Malaysia	100	100	Business of activities of holding companies and any other related activities
Global Tower Corporation Pty. Ltd. ["GTC"]	Cambodia	75	75	Provision of telecommunication tower leasing services
<b>Subsidiaries of REI</b>				
Galvanising Engineering and Services Sdn. Bhd. ["GES"]	Malaysia	100	100	Operation of a hot-dip galvanising plant
RT Telecom Sdn. Bhd. ["RTT"]	Malaysia	100	100	General contractor, network and information technology service activities and telecommunication service activities
RBC Water Sdn. Bhd. ["RBC"]	Malaysia	100	100	Contractor in the implementation of potable and water treatment projects
Hydro Haven Sdn. Bhd. ["HH"]	Malaysia	100	100	Investment holding
REI International (HK) Ltd. ["REIHK"]	Hong Kong	100	100	Investment holding and provision of management services
Rohas Sediabena Builders Consortium Sdn. Bhd. ["RSBC"]	Malaysia	70	70	Design, supply, fabrication and installation of steel structures, construction activities and other general contract works and other related activities
REI OOE Consortium Sdn. Bhd. ["ROC"]	Malaysia	51	51	Engineering services and construction for water and wastewater treatment sectors and pipeline construction and other related activities

## Directors' Report (Cont'd)

### SUBSIDIARIES (CONTINUED)

The details of the subsidiaries are as follows (Continued):

Name of companies	Principal place of business/ Country of incorporation	Effective ownership and voting interest		Principal activities
		2025 %	2024 %	
<b>Subsidiary of RGT</b>				
HG Power Transmission Sdn. Bhd. ["HGPT"]	Malaysia	87	87	Contractor for installing electrical transmission lines
<b>Subsidiary of REIHK</b>				
PT REI Abadi Indonesia ["PTRAI"]	Republic of Indonesia	99	99	Investment holding and provision of management services
<b>Held through HH</b>				
PT REI Abadi Indonesia ["PTRAI"]	Republic of Indonesia	1	1	Investment holding and provision of management services
<b>Subsidiary of PTRAI</b>				
PT Century Abadi Perkasa ["PTCAP"]	Republic of Indonesia	55	55	Development and operation of hydro power plant
<b>Subsidiaries of HGPT</b>				
HG Power Transmission (PNG) Ltd. ["PNG"]	Papua New Guinea	100	100	Contractor for installing electrical transmission lines and provision of other related services

## Directors' Report (Cont'd)

### AUDITORS

The auditors, BDO PLT (201906000013 (LLP0018825-LCA) & AF 0206), have expressed their willingness to continue in office.

Auditors' remuneration of the Group and of the Company for the financial year ended 31 December 2025 were as follows:

	Group RM	Company RM
Statutory audit		
BDO PLT	339,650	83,000
Member firm of BDO PLT	38,605	-
Other auditors	113,166	-
Other services	4,000	4,000
	495,421	87,000

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

.....  
**Sia Bun Chun**  
 Director

Kuala Lumpur  
 24 April 2026

.....  
**Wan Afzal-Aris Bin Wan Azmi**  
 Director

## Statement by Directors

In the opinion of the Directors, the financial statements set out on pages 128 to 207 have been drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards, and the provisions 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 31 December 2025 and of the financial performance and cash flows of the Group and of the Company for the financial year then ended.

On behalf of the Board,

.....  
**Sia Bun Chun**  
 Director

Kuala Lumpur  
 24 April 2026

.....  
**Wan Afzal-Aris Bin Wan Azmi**  
 Director

## Statutory Declaration

I, Yusrenawati binti Mohd Yusof (CA 33348), being the officer primarily responsible for the financial management of Rohas Tecnic Berhad, do solemnly and sincerely declare that the financial statements set out on pages 128 to 207 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly )  
 declared by the abovenamed at )  
 Kuala Lumpur this )  
 24 April 2026 )

**Yusrenawati binti Mohd Yusof**

Before me:

# Independent Auditors' Report

## to the Members of Rohas Tecnic Berhad (Incorporated in Malaysia)

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### Opinion

We have audited the financial statements of Rohas Tecnic Berhad, which comprise the statements of financial position as at 31 December 2025 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 128 to 207.

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 31 December 2025, and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards ("MFRSs"), 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 ("ISAs"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Independence and Other Ethical Responsibilities

We are independent of the Group and of the Company in accordance with the *By-Laws (on Professional Ethics, Conduct and Practice)* of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

### KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current 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, in forming our opinion thereon, and we do not provide a separate opinion on these matters.

#### Key Audit Matters of the Group

##### (a) Impairment assessment of the carrying amount of goodwill

The carrying amount of goodwill arising on consolidation as at 31 December 2025 amounted to RM13,216,398, as disclosed in Note 12 to the financial statements.

We determined this to be a key audit matter because it requires significant judgements and estimates about the future results and key assumptions applied to cash flow projections of the cash generating units ('CGU') in determining the recoverable amount. These key assumptions include projected growth in future revenues and profit margins, as well as determining appropriate pre-tax discount rates and growth rates.

## **Independent Auditors' Report (Cont'd)**

to the Members of Rohas Tecnic Berhad (Incorporated in Malaysia)

### **KEY AUDIT MATTERS (CONTINUED)**

#### **Key Audit Matters of the Group (continued)**

##### **(a) Impairment assessment of the carrying amount of goodwill (continued)**

Our audit procedures included the following:

- (i) Compared the cash flows projections against recent performance and compared the current period's actual results with previous forecasts to assess the historical accuracy of forecasts;
- (ii) Evaluated the reasonableness of the key assumptions used by management in the cash flows forecasts and projections;
- (iii) Evaluated the reasonableness of pre-tax discount rates used by management by comparing to market data as well as weighted average cost of capital of the industry and relevant risk factors; and
- (iv) Performed sensitivity analysis to stress test the key assumptions in the impairment model.

##### **(b) Recoverability of trade receivables and contract assets**

The carrying amount of trade receivables of RM97,071,054 and contract assets of RM116,003,737 have been disclosed in Note 13 and Note 14 respectively to the financial statements.

We determined this to be a key audit matter because it requires management to exercise significant judgement in determining the probability of default by trade receivables and contract assets and appropriate forward-looking information.

Our audit procedures included the following:

- (i) Recomputed the probability of default using historical data and forward-looking information adjustment applied by the Group;
- (ii) Recomputed the correlation coefficient between the macroeconomic indicators used by the Group and historical losses to determine the appropriateness of the forward-looking information used by the Group; and
- (iii) Inquiries of management to assess the rationale underlying the relationship between the forward-looking information and expected credit losses.

##### **(c) Valuation of inventories**

The carrying amount of inventories as at 31 December 2025 amounted to RM63,584,260, as disclosed in Note 15 to the financial statements.

We determined this to be a key audit matter because the Group holds a significant amount of inventories which are subject to a risk that the inventories become slow-moving or obsolete, such that they could not be sold or only be sold for selling prices that are less than the carrying value. There is inherent subjectivity and estimation required in determining the accuracy of inventories obsolescence provisions and in making an assessment of its adequacy due to risk such as inventories not stated at the lower of cost and net realisable value.

## **Independent Auditors' Report (Cont'd)**

to the Members of Rohas Tecnic Berhad (Incorporated in Malaysia)

### KEY AUDIT MATTERS (CONTINUED)

#### **Key Audit Matters of the Group (continued)**

##### **(c) Valuation of inventories (continued)**

Our audit procedures included the following:

- (i) Understood and tested the methodology for calculating the provisions, challenged the appropriateness and consistency of judgements and assumptions, and considered the nature and suitability of data used in estimating the provisions;
- (ii) Checked selected inventories samples to sales subsequent to the financial year end to determine that these were sold at more than their cost; and
- (iii) Assessed the adequacy of the allowance for inventories write down at year end.

##### **(d) Revenue recognition for Engineering, Procurement, Construction and Commissioning (“EPCC”)**

Revenue from EPCC during the financial year amounted to RM192,577,384 is disclosed in Note 22 to the financial statements.

We determined this to be a key audit matter because it requires management to exercise significant judgement in determining the satisfaction of performance obligations as stated in the contracts with customers, transaction price allocations and costs in applying the input method to recognise revenue over time, which is based on the percentage of completion method. The determination of the percentage of completion requires management to exercise significant judgement in estimating the total costs to complete.

The Group identifies performance obligations that are distinct and material, which are judgmental in the context of contracts. Transaction prices are determined based on estimated profit margins prior to its allocation to the identified performance obligations.

In estimating the total costs to complete, the Group considers the completeness and accuracy of its cost estimation, including its obligations to contract variations, claims and cost contingencies.

Our audit procedures included the following:

- (i) Reviewed contracts with customers to identify distinct and material performance obligations, and compared our findings to the findings of the Group;
- (ii) Verified project costs incurred during the financial year to supporting documentation;
- (iii) Assessed estimated total costs to complete through enquiries with operational and financial personnel of the Group in relation to variations and claims and verified documentation to support the cost estimates including variation orders and cost contingencies; and
- (iv) Recomputed the percentage of completion determined by management for revenue recognition based on verified actual costs incurred to-date and budgeted costs.

## Independent Auditors' Report (Cont'd)

to the Members of Rohas Tecnic Berhad (Incorporated in Malaysia)

### KEY AUDIT MATTERS (CONTINUED)

#### Key Audit Matters of the Group (continued)

##### (e) Impairment assessment on the carrying amounts of property, plant and equipment and right-of-use assets

As stated in Note 5(b) and Note 6(j) to the financial statements, certain subsidiaries have impairment indicators and they collectively held RM58,368,084 as the carrying amount of property, plant and equipment and RM18,928,306 as the carrying amount of right-of-use assets as at 31 December 2025.

We determined this to be a key audit matter because it requires significant judgements and estimates about the future results and key assumptions applied to cash flow projections of the cash generating units in determining the recoverable amount. These key assumptions include projected growth in future revenues and profit margins, as well as determining appropriate pre-tax discount rates and growth rates.

Our audit procedures included the following:

- (i) Compared the cash flows projections against recent performance and compared the current period's actual results with previous forecasts to assess the historical accuracy of forecasts;
- (ii) Evaluated the reasonableness of the key assumptions used by management in the cash flows forecasts and projections;
- (iii) Evaluated the reasonableness of pre-tax discount rates used by management by comparing to market data as well as weighted average cost of capital of the industry and relevant risk factors; and
- (iv) Performed sensitivity analysis to stress test the key assumptions in the impairment model.

#### Key Audit Matters of the Company

##### (a) Impairment assessment of carrying amounts of investments in subsidiaries

The carrying amount of investments in subsidiaries of RM316,974,587 has been disclosed in Note 8 to the financial statements. The carrying amount of the cost of investment in a subsidiary, with indications of impairment, amounted to RM12,344,679 as at the end of the reporting period which has been disclosed in Note 8(b) to the financial statements.

We determined this to be a key audit matter because it requires management to exercise significant judgement in determining the recoverable amount of the investments in subsidiaries. The recoverable amount of the investments in subsidiaries are determined based on discounted future cash flows projections, which require judgement on the part of management estimation of the future financial performance and key assumptions used, in particular profit margins, growth rates and pre-tax discount rate.

Our audit procedures included the following:

- (i) Compared the cash flows projections against recent performance and compared the current period's actual results with previous forecasts to assess the historical accuracy of forecasts;
- (ii) Evaluated the reasonableness of the key assumptions used by management in the cash flows forecasts and projections;
- (iii) Evaluated the reasonableness of pre-tax discount rates used by management by comparing to market data as well as weighted average cost of capital of the industry and relevant risk factors; and
- (iv) Performed sensitivity analysis to stress test the key assumptions in the impairment model.

## **Independent Auditors' Report (Cont'd)** to the Members of Rohas Tecnic Berhad (Incorporated in Malaysia)

### **INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON**

The Directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and of the Company does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Company, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the 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 MFRSs, 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 ability of the Group and of the Company 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 and the Company or to cease operations, or have no realistic alternative but to do so.

### **AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and ISAs 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 ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) 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.

## **Independent Auditors' Report (Cont'd)** to the Members of Rohas Tecnic Berhad (Incorporated in Malaysia)

### **AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)**

As part of an audit in accordance with approved standards on auditing in Malaysia and ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also: (Continued)

- (b) 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 internal control of the Group and of the Company.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- (d) 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 ability of the Group and of the Company 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 and the Company to cease to continue as a going concern.
- (e) 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.
- (f) Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the financial statements of the Group. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

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

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.

## **Independent Auditors' Report (Cont'd)**

to the Members of Rohas Tecnic Berhad (Incorporated in Malaysia)

### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors are disclosed in Note 8 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.

**BDO PLT**  
201906000013 (LLP0018825-LCA) & AF 0206  
Chartered Accountants

**Pang Zhi Hao**  
03450/09/2027 J  
Chartered Accountant

Kuala Lumpur  
24 April 2026

# Statement of Financial Position

As at 31 December 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property, plant and equipment	5	<b>82,645,643</b>	61,868,298	<b>9</b>	9
Right-of-use assets	6	<b>49,429,830</b>	42,434,276	-	-
Intangible asset	7	-	104,349	-	-
Investments in subsidiaries	8	-	-	<b>316,974,587</b>	315,454,712
Investment in an associate	9	-	56,435,330	-	-
Other investments	10	<b>150,653</b>	169,254	-	-
Deferred tax assets	11	<b>3,922,561</b>	4,510,897	-	-
Goodwill on consolidation	12	<b>13,216,398</b>	13,216,398	-	-
Other receivables	13	<b>2,163,328</b>	-	<b>30,566,589</b>	29,429,361
Contract assets	14	<b>66,268,107</b>	81,639,501	-	-
<b>Total non-current assets</b>		<b>217,796,520</b>	260,378,303	<b>347,541,185</b>	344,884,082
<b>Current assets</b>					
Inventories	15	<b>63,584,260</b>	89,400,215	-	-
Trade and other receivables	13	<b>133,478,461</b>	128,989,612	<b>245,764</b>	73,890
Contract assets	14	<b>49,735,630</b>	66,739,138	-	-
Tax recoverable		<b>8,839,169</b>	11,476,950	<b>159,170</b>	84,688
Cash and cash equivalents	16	<b>141,925,358</b>	90,890,779	<b>920,681</b>	906,363
<b>Total current assets</b>		<b>397,562,878</b>	387,496,694	<b>1,325,615</b>	1,064,941
<b>TOTAL ASSETS</b>		<b>615,359,398</b>	647,874,997	<b>348,866,800</b>	345,949,023

## Statement of Financial Position

As at 31 December 2025 (Cont'd)

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>EQUITY AND LIABILITIES</b>					
<b>Equity attributable to owners of the parent</b>					
Share capital	17	299,484,409	299,484,409	299,484,409	299,484,409
Other reserves	18	(111,218,772)	(109,383,657)	-	-
Retained earnings		133,878,313	131,196,722	4,999,399	7,245,719
		322,143,950	321,297,474	304,483,808	306,730,128
Non-controlling interest	8	28,447,653	30,873,182	-	-
<b>TOTAL EQUITY</b>		<b>350,591,603</b>	<b>352,170,656</b>	<b>304,483,808</b>	<b>306,730,128</b>
<b>LIABILITIES</b>					
<b>Non-current liabilities</b>					
Borrowings	19	79,266,161	63,544,851	2,625,000	4,125,000
Deferred tax liabilities	11	160,385	-	-	-
Lease liabilities	6	20,633,344	14,322,203	-	-
Retirement benefits	20	4,711,147	4,151,671	-	-
<b>Total non-current liabilities</b>		<b>104,771,037</b>	<b>82,018,725</b>	<b>2,625,000</b>	<b>4,125,000</b>
<b>Current liabilities</b>					
Trade and other payables	21	86,226,919	129,570,430	40,257,992	28,593,895
Contract liabilities	14	17,382,996	8,513,506	-	-
Borrowings	19	49,900,313	68,993,058	1,500,000	6,500,000
Lease liabilities	6	4,485,910	4,751,410	-	-
Tax payable		2,000,620	1,857,212	-	-
<b>Total current liabilities</b>		<b>159,996,758</b>	<b>213,685,616</b>	<b>41,757,992</b>	<b>35,093,895</b>
<b>TOTAL LIABILITIES</b>		<b>264,767,795</b>	<b>295,704,341</b>	<b>44,382,992</b>	<b>39,218,895</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>615,359,398</b>	<b>647,874,997</b>	<b>348,866,800</b>	<b>345,949,023</b>

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 31 December 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
Revenue	22	293,515,544	328,247,457	-	-
Cost of sales		(254,808,635)	(272,543,749)	-	-
Gross profit		38,706,909	55,703,708	-	-
Other income		16,700,151	3,310,315	-	-
Distribution expenses		(1,753,029)	(569,692)	-	-
Administrative expenses		(50,915,605)	(40,535,573)	(1,855,727)	(1,218,382)
Net impairment losses/(reversal of impairment losses) on receivables		12,597,986	(15,010,578)	-	-
Operating profit/(loss)		15,336,412	2,898,180	(1,855,727)	(1,218,382)
Finance income	23	10,933,238	10,793,469	2,432,031	3,253,942
Finance costs	24	(12,732,074)	(14,397,572)	(2,774,893)	(3,111,289)
Share of profit of an equity-accounted associate		1,956,135	2,546,636	-	-
Profit/(Loss) before tax	25	15,493,711	1,840,713	(2,198,589)	(1,075,729)
Tax expense	26	(12,778,830)	(7,278,309)	(47,731)	(233,777)
Profit/(Loss) after tax		2,714,881	(5,437,596)	(2,246,320)	(1,309,506)
<b>Other comprehensive loss, net of tax:</b>					
<i>Items that will not be reclassified subsequently to profit or loss:</i>					
Remeasurement of retirement benefit obligation		(395,060)	(60,048)	-	-
<i>Items that will be reclassified subsequently to profit or loss:</i>					
Foreign currency translation for foreign operations		(3,347,729)	(2,660,119)	-	-
Total other comprehensive loss		(3,742,789)	(2,720,167)	-	-
Total comprehensive loss for the financial year		(1,027,908)	(8,157,763)	(2,246,320)	(1,309,506)

## Statements of Profit or Loss and Other Comprehensive Income

For the Financial Year Ended 31 December 2025 (Cont'd)

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Profit/(Loss) after tax attributable to:</b>					
Owners of the Company		3,076,651	(5,070,248)	(2,246,320)	(1,309,506)
Non-controlling interests		(361,770)	(367,348)	-	-
		<b>2,714,881</b>	<b>(5,437,596)</b>	<b>(2,246,320)</b>	<b>(1,309,506)</b>
<b>Total comprehensive income/(loss) attributable to:</b>					
Owners of the Company		846,476	(6,740,641)	(2,246,320)	(1,309,506)
Non-controlling interests		(1,874,384)	(1,417,122)	-	-
		<b>(1,027,908)</b>	<b>(8,157,763)</b>	<b>(2,246,320)</b>	<b>(1,309,506)</b>
<b>Earnings/(Loss) per share attributable to owners of the Company (sen):</b>					
- Basic/Diluted	27	0.65	(1.07)	-	-

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

# Statements of Changes in Equity

For the Financial Year Ended 31 December 2025

Group	Non-distributable		Distributable		Total equity RM	
	Share capital RM (Note 17)	Reserve upon consolidation RM (Note 18)	Foreign currency translation reserve RM (Note 18)	Retained earnings RM (Note 8)		Non-controlling interest RM (Note 8)
Balance as at 1 January 2024	299,484,409	(104,798,778)	(2,974,534)	136,327,018	29,346,202	357,384,317
Loss for the financial year	-	-	-	(5,070,248)	(367,348)	(5,437,596)
Other comprehensive loss, net of tax	-	-	(1,610,345)	(60,048)	(1,049,774)	(2,720,167)
Total comprehensive loss, net of tax	-	-	(1,610,345)	(5,130,296)	(1,417,122)	(8,157,763)
<b>Transactions with owners</b>						
Non-controlling interest in newly incorporated subsidiaries	-	-	-	-	790,000	790,000
Issuance of shares by a subsidiary to non-controlling interest	-	-	-	-	2,154,102	2,154,102
Balance as at 31 December 2024/ 1 January 2025	<b>299,484,409</b>	<b>(104,798,778)</b>	<b>(4,584,879)</b>	<b>131,196,722</b>	<b>30,873,182</b>	<b>352,170,656</b>
Profit/(Loss) for the financial year	-	-	-	3,076,651	(361,770)	2,714,881
Other comprehensive loss, net of tax	-	-	(1,835,115)	(395,060)	(1,512,614)	(3,742,789)
Total comprehensive income/(loss), net of tax	-	-	(1,835,115)	2,681,591	(1,874,384)	(1,027,908)
<b>Transactions with owners</b>						
Dividends paid to non-controlling interest	-	-	-	-	(1,057,770)	(1,057,770)
Issuance of shares by a subsidiary to non-controlling interest	-	-	-	-	506,625	506,625
Balance as at 31 December 2025	<b>299,484,409</b>	<b>(104,798,778)</b>	<b>(6,419,994)</b>	<b>133,878,313</b>	<b>28,447,653</b>	<b>350,591,603</b>

## Statements of Changes in Equity

For the Financial Year Ended 31 December 2025 (Cont'd)

Company	Share capital RM (Note 17)	Retained earnings RM	Total equity RM
Balance as at 1 January 2024	299,484,409	8,555,225	308,039,634
Loss for the financial year	-	(1,309,506)	(1,309,506)
Other comprehensive income, net of tax	-	-	-
Total comprehensive loss, net of tax	-	(1,309,506)	(1,309,506)
Balance as at 31 December 2024/1 January 2025	<b>299,484,409</b>	<b>7,245,719</b>	<b>306,730,128</b>
Loss for the financial year	-	(2,246,320)	(2,246,320)
Other comprehensive income, net of tax	-	-	-
Total comprehensive loss, net of tax	-	(2,246,320)	(2,246,320)
Balance as at 31 December 2025	<b>299,484,409</b>	<b>4,999,399</b>	<b>304,483,808</b>

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

# Statements of Cash Flows

For the Financial Year Ended 31 December 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Profit/(Loss) before tax		<b>15,493,711</b>	1,840,713	<b>(2,198,589)</b>	(1,075,729)
Adjustments for:					
Impairment losses on receivables	25	<b>2,181,222</b>	15,525,676	-	-
Reversal of impairment losses on receivables	25	<b>(14,779,208)</b>	(515,098)	-	-
Bad debts written off	25	<b>15,121,035</b>	99,996	-	-
Amortisation of intangible asset	7	<b>35,777</b>	2,981	-	-
Depreciation of property, plant and equipment	5	<b>5,932,352</b>	4,320,812	-	68
Depreciation of right-of-use assets	6	<b>5,031,455</b>	3,443,188	-	-
Dividend income	25	<b>(3,218)</b>	(3,040)	-	-
Interest expenses	24	<b>12,732,074</b>	14,397,572	<b>2,774,893</b>	3,111,289
Interest income	23	<b>(10,933,238)</b>	(10,793,469)	<b>(2,432,031)</b>	(3,253,942)
Inventories written down	15	<b>10,620</b>	6,741,968	-	-
Reversal of inventories written down	15	<b>(1,797,689)</b>	(456,153)	-	-
Impairment losses on property, plant and equipment	5	<b>47,831</b>	-	-	-
Impairment losses on intangible asset	7	<b>68,572</b>	-	-	-
Gain on disposals of property, plant and equipment	25	<b>(115,664)</b>	(256,117)	-	-
Gain on disposals of right-of-use assets	25	-	(2,832,836)	-	-
Gain on disposal of a subsidiary	8(g)	-	(2,203,500)	-	-
Gain on disposal of shares in an associate	9(c)	<b>(23,621,835)</b>	-	-	-
Fair value loss on other investments	25	<b>18,601</b>	20,562	-	-
Net unrealised loss on foreign exchange	25	<b>8,190,600</b>	9,835,736	-	-
Property, plant and equipment written off	25	-	202,964	-	-
Provision for retirement benefits		<b>501,416</b>	477,751	-	-
Share of profit of an equity-accounted associate	9	<b>(1,956,135)</b>	(2,546,636)	-	-
Operating profit/(loss) before working capital changes		<b>12,158,279</b>	37,303,070	<b>(1,855,727)</b>	(1,218,314)

## Statements of Cash Flows

For the Financial Year Ended 31 December 2025 (Cont'd)

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES (CONTINUED)</b>					
Changes in working capital:					
Contract assets		<b>16,803,753</b>	(30,994,986)	-	-
Contract liabilities		<b>11,801,909</b>	(40,415,554)	-	-
Inventories		<b>27,484,417</b>	4,886,281	-	-
Receivables		<b>(22,836,306)</b>	40,212,352	<b>(2,828,977)</b>	20,086
Payables		<b>(35,727,495)</b>	27,521,922	<b>747,832</b>	(664,634)
Retirement benefits paid	20	<b>(337,000)</b>	(152,000)	-	-
Cash generated from/(used in) operations		<b>9,347,557</b>	38,361,085	<b>(3,936,872)</b>	(1,862,862)
Income tax paid, net of refunded		<b>(7,548,606)</b>	(5,802,796)	<b>(122,213)</b>	(298,660)
Net cash from/(used in) operating activities		<b>1,798,951</b>	32,558,289	<b>(4,059,085)</b>	(2,161,522)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Non-controlling interest in newly incorporated subsidiaries		-	790,000	-	-
Issuance of shares by subsidiaries to non-controlling interests		<b>506,625</b>	2,154,102	-	-
Interest received		<b>10,933,238</b>	10,793,469	<b>2,432,031</b>	3,253,942
Dividend received		<b>3,218</b>	3,040	-	-
Purchase of property, plant and equipment	5(d)	<b>(30,189,010)</b>	(22,312,821)	-	-
Purchase of intangible asset	7 (d)	-	(107,330)	-	-
Purchase of right-of-use assets	6(f)	<b>(739,000)</b>	(1,492,500)	-	-
Proceeds from disposal of property, plant and equipment		<b>352,126</b>	256,127	-	-
Proceeds from disposal of right-of-use assets		-	4,199,427	-	-
Net cash inflows from disposal of a subsidiary	8(g)	-	7,137,411	-	-
Proceeds from disposal of an associate	9(c)	<b>82,013,300</b>	-	-	-
Withdrawals/(Placements) of fixed deposits and bank balances pledged as collateral		<b>4,038,751</b>	(9,554,825)	-	-
Withdrawals of fixed deposits with maturity of more than 3 months		-	212,904	-	-
Repayments from subsidiaries		-	-	-	11,394,723
Repayments from related parties		-	220,786	-	-
Net cash from/(used in) investing activities		<b>66,919,248</b>	(7,700,210)	<b>2,432,031</b>	<b>14,648,665</b>

## Statements of Cash Flows

For the Financial Year Ended 31 December 2025 (Cont'd)

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Repayments from/(to) subsidiaries		-	-	<b>10,916,265</b>	(9,922,160)
Repayments to related parties		-	(12,318,748)	-	-
Interest paid		<b>(11,476,919)</b>	(14,087,060)	<b>(2,774,893)</b>	(3,111,289)
Dividends paid to non-controlling interests	8(k)	<b>(1,057,770)</b>	-	-	-
Drawdowns/(Repayments) of borrowings		<b>8,381,347</b>	(7,302,756)	<b>(6,500,000)</b>	(1,500,000)
Payments of lease liabilities		<b>(6,497,523)</b>	(4,127,801)	-	-
Net cash (used in)/from financing activities		<b>(10,650,865)</b>	(37,836,365)	<b>1,641,372</b>	(14,533,449)
Net increase/(decrease) in cash and cash equivalents		<b>58,067,334</b>	(12,978,286)	<b>14,318</b>	(2,046,306)
Effect of exchange rate fluctuations on cash and bank balances, deposits and placements		<b>(2,994,004)</b>	(9,149,986)	-	-
Cash and cash equivalents at beginning of financial year		<b>30,230,395</b>	52,358,667	<b>799,863</b>	2,846,169
Cash and cash equivalents at end of financial year	16	<b>85,303,725</b>	30,230,395	<b>814,181</b>	799,863

## Statements of Cash Flows

For the Financial Year Ended 31 December 2025 (Cont'd)

### RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

Group	Lease	
	liabilities (Note 6)	Borrowings (Note 19)
2025	RM	RM
Balance as at 1 January	19,073,613	132,537,909
Cash flows:		
- Payments of lease liabilities	(6,879,319)	-
- Interest paid on lease liabilities	381,796	-
- Net drawdowns of borrowings	-	8,381,347
Non-cash flows:		
- Additions	11,288,009	-
- Foreign exchange differences	-	(11,752,782)
- Unwinding of interest	1,255,155	-
Balance as at 31 December	<u>25,119,254</u>	<u>129,166,474</u>

2024	Lease	Related parties	Borrowings (Note 19)
	liabilities (Note 6)		
	RM	RM	RM
Balance as at 1 January	3,197,246	12,318,748	141,035,028
Cash flows:			
- Payments of lease liabilities	(4,365,278)	-	-
- Interest paid on lease liabilities	237,477	-	-
- Repayments to	-	(12,318,748)	-
- Net repayments of borrowings	-	-	(7,302,756)
Non-cash flows:			
- Additions	19,693,656	-	-
- Foreign exchange differences	-	-	(1,194,363)
- Unwinding of interest	310,512	-	-
Balance as at 31 December	<u>19,073,613</u>	<u>-</u>	<u>132,537,909</u>

## Statements of Cash Flows

For the Financial Year Ended 31 December 2025 (Cont'd)

### RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES (CONTINUED)

Company	Subsidiaries (Note 21) RM	Borrowings (Note 19) RM
<b>2025</b>		
Balance as at 1 January	28,350,053	10,625,000
Cash flows:		
- Repayments from, net	10,916,265	-
- Net repayments of borrowings	-	(6,500,000)
Balance as at 31 December	<u>39,266,318</u>	<u>4,125,000</u>
	Subsidiaries (Note 21) RM	Borrowings (Note 19) RM
<b>2024</b>		
Balance as at 1 January	38,272,213	12,125,000
Cash flows:		
- Repayments to, net	(9,922,160)	-
- Net repayments of borrowings	-	(1,500,000)
Balance as at 31 December	<u>28,350,053</u>	<u>10,625,000</u>

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

# Notes to the Financial Statements

31 December 2025

## 1. CORPORATE INFORMATION

Rohas Tecnic Berhad ("the Company") is a public limited liability company incorporated and domiciled in Malaysia and is listed on the Main Market of Bursa Malaysia Securities Berhad.

The registered office of the Company is located at 29-2, Level 29, Oval Damansara, 685, Jalan Damansara, Taman Tun Dr. Ismail, 60000 Kuala Lumpur.

The principal place of business of the Company is located at 15th Floor, East Wing, Rohas Tecnic, No. 9, Jalan P. Ramlee, 50250 Kuala Lumpur.

The consolidated financial statements for the financial year ended 31 December 2025 comprise the Company and its subsidiaries and the interests of the Group in an associate. 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 on 24 April 2026.

## 2. PRINCIPAL ACTIVITIES

The principal activity of the Company is investment holding. The principal activities of the subsidiaries are mainly designing and fabrication of steel structure for high tension transmission towers, microwave towers and substations structures and provision of other fabrication and installation works, provision of telecommunication system and infra network installation service, operation of a hot-dip galvanising plant, designing, supplying and construction of telecommunication infrastructure, contractor in the implementation of potable and water treatment projects, investment holding and provision of management services, contractor for installing electrical transmission lines and provision of other related services, designing, supplying, fabrication and installation of steel structures, construction activities and other general contract works and other related activities, contractor for water and wastewater treatment sectors and pipeline construction and other related activities, and development and operation of hydro power plant.

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

## 3. BASIS OF PREPARATION

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs"), IFRS Accounting Standards and the provisions 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.

The financial statements of the Group and of the Company have been prepared under the historical cost convention except as otherwise stated in the financial statements and on a going concern basis.

During the financial year ended 31 December 2025, the Company recorded a net loss of RM2,246,320 and, as of the date, the current liabilities of the Company exceeded its current assets by RM40,432,377. The Directors are of the opinion that the Company will have sufficient cash flows for the next twelve (12) months from the date of the financial statements to meet its cash flow requirements and there is no material uncertainty on the ability of the Company to continue as a going concern.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 4. ADOPTION OF NEW MFRSs AND AMENDMENTS TO MFRSs

#### 4.1 New MFRSs adopted during the financial year

The Group and the Company adopted the following Amendments of the MFRS Framework that were issued by the Malaysian Accounting Standards Board ("MASB") during the financial year:

Title	Effective Date
Amendments to MFRS 121 <i>Lack of Exchangeability</i>	1 January 2025

The adoption of the above Amendments did not have any material effect on the financial performance or position of the Group and of the Company.

#### 4.2 New MFRSs that have been issued, but only effective for annual periods beginning on or after 1 January 2026

Title	Effective Date
Amendments to MFRS 9 and MFRS 7 <i>Amendments to the Classification and Measurement of Financial Instruments</i>	1 January 2026
Amendments to MFRS 9 and MFRS 7 <i>Contracts Referencing Nature-dependent Electricity</i>	1 January 2026
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 121 <i>Translation to a Hyperinflationary Presentation Currency</i>	1 January 2027
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

The Group and the Company are still in the process of assessing the impact of implementing these Standards and Amendments, since the effects would only be observable in future financial years.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 5. PROPERTY, PLANT AND EQUIPMENT

Group	Freehold land and buildings		Buildings		Plant and machinery		Furniture, fittings and office equipment		Motor vehicles		Telecom- munication structure		Capital work-in-progress		Total
	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	
<b>Cost</b>															
As at 1 January 2024	4,663,456	9,122,559	71,827,228	23,989,861	8,129,027	16,680,712	4,443,082	138,855,925							
Additions	695,304	-	2,477,937	1,622,622	24,000	41,129	19,386,454	24,247,446							
Disposals	-	-	-	(42,536)	(1,079,304)	-	-	(1,121,840)							
Disposal of a subsidiary	-	-	(3,595,120)	(150,702)	-	-	-	(3,745,822)							
Written off	-	-	(1,012,940)	-	-	(170,709)	-	(1,183,649)							
Reclassifications	-	-	1,475,540	-	-	17,702,081	(19,177,621)	-							
Foreign exchange difference	(135,694)	(49,718)	-	(23,220)	(53,185)	(943,328)	(10,768)	(1,215,913)							
As at 31 December 2024/ 1 January 2025	5,223,066	9,072,841	71,172,645	25,396,025	7,020,538	33,309,885	4,641,147	155,836,147							
Additions	-	212,330	1,415,271	314,506	-	1,840,265	26,434,158	30,216,530							
Disposals	-	(239,820)	(603,216)	(293,538)	(735,939)	-	-	(1,872,513)							
Reclassifications	-	-	266,720	-	-	-	(266,720)	-							
Foreign exchange difference	(319,985)	-	-	(38,718)	(54,817)	(3,039,711)	(133,854)	(3,587,085)							
As at 31 December 2025	4,903,081	9,045,351	72,251,420	25,378,275	6,229,782	32,110,439	30,674,731	180,593,079							

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Group	Freehold land and buildings		Buildings		Plant and machinery		Furniture, fittings and office equipment		Motor vehicles		Telecom- munication structure		Capital work-in- progress		Total	
	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM
<b>Accumulated depreciation</b>																
As at 1 January 2024	272,550	558,330	60,884,825	19,389,850	7,780,630	769,358	-	89,655,543								
Charge for the financial year	(81,244)	182,356	1,451,022	1,538,816	40,466	1,189,396	-	4,320,812								
Disposals	-	-	-	(42,530)	(1,079,300)	-	-	(1,121,830)								
Disposal of a subsidiary	-	-	(3,573,044)	(150,691)	-	-	-	(3,723,735)								
Written off	-	-	(963,002)	-	-	(17,683)	-	(980,685)								
Foreign exchange difference	-	-	-	(48,756)	(1,390)	(49,093)	-	(99,239)								
As at 31 December 2024/ 1 January 2025	191,306	740,686	57,799,801	20,686,689	6,740,406	1,891,978	-	88,050,866								
Charge for the financial year	15,800	187,108	1,713,201	1,590,715	42,263	2,383,265	-	5,932,352								
Disposals	-	(149,068)	(457,618)	(293,436)	(735,929)	-	-	(1,636,051)								
Reclassification	-	-	57,691	(57,691)	-	-	-	-								
Foreign exchange difference	-	-	-	(55,344)	(9,465)	(299,736)	-	(364,545)								
As at 31 December 2025	207,106	778,726	59,113,075	21,870,933	6,037,275	3,975,507	-	91,982,622								
<b>Accumulated impairment losses</b>																
At 1 January 2024/31 December 2024	-	-	5,563,870	353,113	-	-	-	5,916,983								
Charge for the financial year	-	-	-	47,824	7	-	-	47,831								
As at 31 December 2025	-	-	5,563,870	400,937	7	-	-	5,964,814								
<b>Net carrying amount</b>																
At 31 December 2025	4,695,975	8,266,625	7,574,475	3,106,405	192,500	28,134,932	30,674,731	82,645,643								
At 31 December 2024	5,031,760	8,332,155	7,808,974	4,356,223	280,132	31,417,907	4,641,147	61,868,298								

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Company	Office equipment RM
<b>Cost</b>	
As at 1 January 2024/31 December 2024/31 December 2025	<u>22,775</u>
<b>Accumulated depreciation</b>	
As at 1 January 2024	22,698
Charge for the financial year	<u>68</u>
As at 31 December 2024/1 January 2025	22,766
Charge for the financial year	<u>-</u>
As at 31 December 2025	<u>22,766</u>
<b>Net carrying amount</b>	
At 31 December 2025	<u>9</u>
At 31 December 2024	<u>9</u>

- (a) Property, plant and equipment are initially stated at cost. 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 and the cost of the item can be measured reliably. After initial recognition, property, plant and equipment are stated at cost less any accumulated depreciation and impairment losses.
- (b) The Group assessed whether there were any indicators of impairment during the financial year. In doing this, management considered the current environment and performance of the Cash Generating Units ("CGUs"). Management considered the losses generated in certain operating subsidiaries in the current financial year as impairment indicators. These subsidiaries collectively held RM58,368,084 (2024: RM35,564,270) as the carrying amount of property, plant and equipment as at the end of the reporting period.

Value-in-use is determined by discounting future cash flows over one (1) or twenty (20) years period (2024: five (5) or twenty (20) years period) which is based on the remaining useful life of the property, plant and equipment of the CGU. Future cash flows are based on business plans, which is the best estimate of future performance. The ability to achieve the business plan targets is a key assumption in determining the recoverable amount for each CGU.

There remains a risk that the ability to achieve these business plans of the management may be adversely affected due to unforeseen changes in the respective economies in which the CGUs operate.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

(b) (Continued)

Value-in-use was determined by discounting the future cash flows generated from the continuing use of the CGUs and management's assessment of future trends based on the following key assumptions:

	EPCC		Concession		Telecommunication structure services	
	2025	2024	2025	2025	2024	
	%	%	%	%	%	
Revenue growth rates	613.9	27.2	(1.3)	11.9	5.8	
Gross profit margin	5.6	8.9	76.9	84.0	86.4	
Pre-tax discount rates	9.2	9.2	11.4	13.6	15.1	

The following describes each key assumption on which the Directors have used in the cash flow projections for the purpose of impairment testing of goodwill:

- (i) Revenue growth rates - Based on the average annual revenue growth rates obtained from financial budgets approved by management.
- (ii) Gross profit margin - Based on the average forecasted margin for project/business.
- (iii) Pre-tax discount rates - Based on the industry weighted average cost of capital. The discount rate used is pre-tax and reflects specific risks relating to the relevant segments.

Based on the above assumptions, no impairment was required as the recoverable amounts were higher than their carrying amounts.

The values assigned to the key assumptions represent management's assessment of future trends in the industry and are based on external and internal sources. The management is not aware of any reasonably possible change in above key assumptions that would cause the carrying amounts of the CGU to materially exceed their recoverable amounts.

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

Buildings	2%
Plant and machinery	10 - 20%
Furniture, fittings and office equipment	15 - 33 $\frac{1}{3}$ %
Motor vehicles	20%
Telecommunication structure	5%

Freehold land is not depreciated but is subject to impairment test if there is indication of impairment.

Capital work-in-progress consist of buildings, plant and machinery and telecommunication structure under construction/ installation for intended use as production facilities. Assets under construction are not depreciated until they are completed and ready for their intended use.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

(d) During the financial year, the Group made the following cash payments to purchase property, plant and equipment:

	Group	
	2025	2024
	RM	RM
Purchase of property, plant and equipment	30,216,530	24,247,446
Unsettled and remained as other payables	(27,520)	(193,625)
Financed under lease arrangements	-	(1,741,000)
	<u>30,189,010</u>	<u>22,312,821</u>

(e) Carrying amounts of assets charged as securities to licensed banks for bank borrowings granted to the Group as disclosed in Note 19 to the financial statements are as follows:

	Group	
	2025	2024
	RM	RM
Freehold land and buildings	<u>4,076,863</u>	<u>4,432,736</u>

The cost and carrying amounts of the freehold land is not segregated from the buildings as required details is not available and unreasonable.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

#### The Group as a lessee

#### Right-of-use assets

Group	Long term leasehold		Leasehold buildings	Plant and machinery	Motor vehicles	Total
	Land on long-term lease	land, factory and buildings				
Cost	RM	RM	RM	RM	RM	RM
At 1 January 2024	11,094,906	7,767,467	17,913,829	5,380,686	402,234	42,559,122
Additions	10,773,195	-	5,323,043	3,110,900	238,018	19,445,156
Disposal	-	(2,376,580)	(324,766)	-	-	(2,701,346)
Disposal of a subsidiary	-	(1,696,279)	-	-	-	(1,696,279)
As at 31 December 2024/ 1 January 2025	21,868,101	3,694,608	22,912,106	8,491,586	640,252	57,606,653
Additions	9,806,507	-	1,753,159	318,001	149,342	12,027,009
At 31 December 2025	31,674,608	3,694,608	24,665,265	8,809,587	789,594	69,633,662
<b>Accumulated depreciation</b>						
Balance as at 1 January 2024	4,112,623	1,416,937	5,991,293	1,469,137	186,606	13,176,596
Charge for the financial year	223,733	202,788	2,282,044	620,803	113,820	3,443,188
Disposal	-	(1,121,430)	(213,325)	-	-	(1,334,755)
Disposal of a subsidiary	-	(112,652)	-	-	-	(112,652)
Balance as at 31 December 2024/ 1 January 2025	4,336,356	385,643	8,060,012	2,089,940	300,426	15,172,377
Charge for the financial year	1,916,238	45,037	2,041,869	885,242	143,069	5,031,455
Balance as at 31 December 2025	6,252,594	430,680	10,101,881	2,975,182	443,495	20,203,832
<b>Net carrying amount</b>						
Balance as at 31 December 2025	25,422,014	3,263,928	14,563,384	5,834,405	346,099	49,429,830
Balance as at 31 December 2024	17,531,745	3,308,965	14,852,094	6,401,646	339,826	42,434,276

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (CONTINUED)

#### The Group as a lessee (Continued)

#### Lease liabilities

	Group	
	2025	2024
	RM	RM
Balance as at 1 January	19,073,613	3,197,246
Additions	11,288,009	19,693,656
Lease payments	(6,879,319)	(4,365,278)
Interest expense	1,636,951	547,989
	<u>25,119,254</u>	<u>19,073,613</u>
Balance as at 31 December		
Represented by:		
Current liabilities	4,485,910	4,751,410
Non-current liabilities	20,633,344	14,322,203
	<u>25,119,254</u>	<u>19,073,613</u>
Lease liabilities owing to financial institutions	3,784,137	5,629,449
Lease liabilities owing to non-financial institutions	21,335,117	13,444,164
	<u>25,119,254</u>	<u>19,073,613</u>

(a) The Group has a number of long-term leasehold land and buildings. In addition, the Group leases a number of plant and machinery and motor vehicles which comprise of only fixed payments over the lease terms.

(b) 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 remeasurement of the lease liabilities.

(c) 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 terms of right-of-use assets are as follows:

Land on long-term lease	Over period of the lease up to 66 years
Long term leasehold land, factory and buildings	57 - 98 years
Leasehold buildings	2%
Plant and machinery	10 - 20%
Motor vehicles	20%

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (CONTINUED)

#### The Group as a lessee (Continued)

- (d) Carrying amounts of leased assets of the Group charged as securities to licensed banks for banking facilities granted to the Group as disclosed in Note 19 to the financial statements are as follows:

	Group	
	2025	2024
	RM	RM
Land on long-term lease	6,544,364	3,051,792
Leasehold buildings	13,774,914	8,251,014
Long term leasehold land, factory and buildings	1,870,787	1,915,824
	<u>22,190,065</u>	<u>13,218,630</u>

- (e) The Group has certain leases of assets with lease term of 12 months or less and low-value of leases of RM20,000 and below. The Group applies the 'short-term lease' and 'lease of low-value assets' exemptions for these leases.

- (f) During the financial year, the Group made the following cash payments to purchase right-of-use assets:

	Group	
	2025	2024
	RM	RM
Additions of right-of-use assets	12,027,009	19,445,156
Financed under lease arrangements	(11,288,009)	(17,952,656)
Cash payments on purchase of right-of-use assets	<u>739,000</u>	<u>1,492,500</u>

- (g) The following are amounts recognised in profit or loss:

	Group	
	2025	2024
	RM	RM
Depreciation charge of right-of-use assets (included in cost of sales and administrative expenses)	5,031,455	3,443,188
Interest expense on lease liabilities (included in finance costs)	1,636,951	547,989
Expense relating to short-term leases and leases of low-value assets (included in administrative expenses)	8,150,671	8,962,444
Gain on disposal of right-of-use assets (included in administrative expenses)	-	(2,832,836)
	<u>14,819,077</u>	<u>10,120,785</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (CONTINUED)

#### The Group as a lessee (Continued)

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

	Group	
	2025	2024
	RM	RM
Included in net cash from operating activities:		
Payments relating to short-term leases and low-value assets	8,150,671	8,962,444
Included in net cash from investing activities:		
Additions of right-of-use assets	739,000	1,492,500
Included in net cash from financing activities:		
Payments of lease liabilities	<u>6,497,523</u>	<u>4,127,801</u>
Total cash outflows for leases	<u>15,387,194</u>	<u>14,582,745</u>

(i) Management exercises significant judgement in determining the incremental borrowing rates whenever the implicit rates of interest in a lease are not readily determinable as well as the lease terms. The incremental borrowing rates used are based on prevailing market borrowing rates over similar lease terms, of similar value as the right-of-use asset in a similar economic environment. Lease terms are based on management expectations driven by prevailing market conditions and past experience in exercising similar renewal and termination options.

(j) The Group assessed whether there were any indicators of impairment during the financial year. In doing this, management considered the current environment and performance of the Cash Generating Units ("CGUs"). Management considered the losses generated in certain operating subsidiaries in the current financial year as impairment indicators. These subsidiaries collectively held RM18,928,306 (2024: RM13,205,901) as the carrying amount of right-of-use assets as at the end of the reporting period.

Value-in-use is determined by discounting future cash flows over one (1) or twenty (20) years (2024: twenty (20) years period) which is based on the remaining useful life of the right-of-use assets of the CGU. Future cash flows are based on business plans, which is the best estimate of future performance. The ability to achieve the business plan targets is a key assumption in determining the recoverable amount for each CGU.

There remains a risk that the ability to achieve these business plans of the management may be adversely affected due to unforeseen changes in the respective economies in which the CGUs operate.

Value-in-use was determined by discounting the future cash flows generated from the continuing use of the CGUs and management's assessment of future trends based on the key assumptions as disclosed in Note 5(b) to the financial statements. No impairment was required as the recoverable amounts were higher than their carrying amounts.

The values assigned to the key assumptions represent management's assessment of future trends in the industry and are based on external and internal sources. The management is not aware of any reasonably possible change in above key assumptions that would cause the carrying amounts of the CGU to materially exceed their recoverable amounts.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (CONTINUED)

#### The Group as a lessor

The Group has entered into operating leases on its buildings and land on long term leases with 1 year lease term. Rental income recognised by the Group is RM273,600 (2024: RM259,600).

### 7. INTANGIBLE ASSET

Group	Computer software/ Total RM
<b>Cost</b>	
As 1 January 2024	-
Addition	<u>107,330</u>
As 31 December 2024/31 December 2025	<u>107,330</u>
<b>Accumulated amortisation</b>	
As at 1 January 2024	-
Charge for the financial year	<u>(2,981)</u>
As at 31 December 2024	(2,981)
Charge for the financial year	<u>(35,777)</u>
As at 31 December 2025	<u>(38,758)</u>
<b>Accumulated impairment losses</b>	
As at 1 January 2024/31 December 2024	-
Charge for the financial year	<u>(68,572)</u>
As at 31 December 2025	<u>(68,572)</u>
<b>Net carrying amount</b>	
As at 31 December 2025	<u>-</u>
As at 31 December 2024	<u>104,349</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 7. INTANGIBLE ASSET (CONTINUED)

- (a) Acquired computer software is capitalised on the basis of the costs incurred to acquire and bring to use the specific software.
- (b) Amortisation is calculated to write off the cost of the assets to their residual values on a straight-line basis over their estimated useful lives. The principal amortisation periods are as follows:

Computer software	3 years
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The residual values, useful lives and amortisation methods are reviewed at the end of each reporting period.

- (c) The Group assessed whether there were any indicators of impairment during the financial year. In doing this, management considered the current environment and performance of the CGU. Management identified losses generated by the operating subsidiary, from which the intangible asset arose, as impairment indicators. The intangible asset was fully impaired during the financial year, and an impairment loss of RM68,572 (2024: RM Nil) was recognised as its intangible asset is no longer in use due to the completion of existing project.
- (d) During the financial year, the Group made the following cash payments to purchase intangible asset:

	Group	
	2025	2024
	RM	RM
Cash payments on purchase of intangible asset	-	107,330

### 8. INVESTMENTS IN SUBSIDIARIES

	Company	
	2025	2024
	RM	RM
Unquoted shares in Malaysia, at cost	<u>316,974,587</u>	<u>315,454,712</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 8. INVESTMENTS IN SUBSIDIARIES (CONTINUED)

The details of the subsidiaries are as follows:

Name of companies	Principal place of business/ Country of incorporation	Effective ownership and voting interest		Principal activities
		2025 %	2024 %	
<b>Direct subsidiaries of the Company</b>				
Rohas-Euco Industries Bhd. ["REI"]	Malaysia	100	100	Design and fabrication of steel structure for high tension transmission towers, microwave towers and substations structures, manufacture of pressed steel sectional water tank panels and provision of other fabrication and installation works
RG Transmission Sdn. Bhd. ["RGT"]	Malaysia	100	100	Business of activities of holding companies and any other related activities
Global Tower Corporation Pty. Ltd. ["GTC"] ^	Cambodia	75	75	Provision of telecommunication tower leasing services
<b>Subsidiaries of REI</b>				
Galvanising Engineering and Services Sdn. Bhd. ["GES"]	Malaysia	100	100	Operation of a hot-dip galvanising plant
RT Telecom Sdn. Bhd. ["RTT"]	Malaysia	100	100	General contractor, network and information technology service activities and telecommunication service activities
RBC Water Sdn. Bhd. ["RBC"]	Malaysia	100	100	Contractor in the implementation of potable and water treatment projects
Hydro Haven Sdn. Bhd. ["HH"]	Malaysia	100	100	Investment holding
REI International (HK) Ltd. ["REIHK"] #	Hong Kong	100	100	Investment holding and provision of management services
Rohas Sediabena Builders Consortium Sdn. Bhd. ["RSBC"]	Malaysia	70	70	Design, supply, fabrication and installation of steel structures, construction activities and other general contract works and other related activities
REI OOE Consortium Sdn. Bhd. ["ROC"]	Malaysia	51	51	Engineering services and construction for water and wastewater treatment sectors and pipeline construction and other related activities

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 8. INVESTMENTS IN SUBSIDIARIES (CONTINUED)

The details of the subsidiaries are as follows: (continued)

Name of companies	Principal place of business/ Country of incorporation	Effective ownership and voting interest		Principal activities
		2025 %	2024 %	
<b>Subsidiary of RGT</b>				
HG Power Transmission Sdn. Bhd. ["HGPT"] *	Malaysia	87	87	Contractor for installing electrical transmission lines
<b>Subsidiary of REIHK</b>				
PT REI Abadi Indonesia ["PTRAI"] #	Republic of Indonesia	99	99	Investment holding and provision of management services
<b>Held through HH</b>				
PT REI Abadi Indonesia ["PTRAI"] #	Republic of Indonesia	1	1	Investment holding and provision of management services
<b>Subsidiary of PTRAI</b>				
PT Century Abadi Perkasa ["PTCAP"] #	Republic of Indonesia	55	55	Development and operation of hydro power plant
<b>Subsidiaries of HGPT</b>				
HG Power Transmission (PNG) Ltd. ["PNG"] #	Papua New Guinea	100	100	Contractor for installing electrical transmission lines and provision of other related services

# Not audited by BDO PLT and its member firms

^ Audited by BDO member firms

\* In the previous financial year, the Company disposed of its entire equity interest in HGPT to RGT, a wholly owned subsidiary of the Company. HGPT ceased to be a direct subsidiary of the Company and became an indirect subsidiary through RGT.

(a) Investments in subsidiaries, which are eliminated on consolidation, are stated in the separate financial statements of the Company at cost less impairment losses, if any. On disposal of such investments, the difference between net disposal proceeds and their carrying amounts is included in profit or loss.

All components of non-controlling interests shall be initially measured at fair value on the acquisition date, unless another measurement basis is required by MFRS. The choice of the measurement basis is made on a combination-by-combination basis. Subsequent to initial recognition, the carrying amount of the non-controlling interests is the amount of those interests at initial recognition plus the non-controlling interests' share of subsequent changes in equity.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 8. INVESTMENTS IN SUBSIDIARIES (CONTINUED)

- (b) Management reviews the investments in subsidiaries for impairment when there is an indication of impairment. The carrying amount of the cost of investment in a subsidiary, with indications of impairment, amounted to RM12,344,679 (2024: RM10,824,804) as at the end of the reporting period and the subsidiary is included within telecommunication structure services segment.

Recoverable amounts of the investments in subsidiaries are assessed by reference to the fair value less cost to sell of the underlying assets or the value-in-use of the respective subsidiaries. Value-in-use is the net present value of the projected future cash flows derived from business operations of the respective subsidiaries discounted at an appropriate pre-tax discount rate. This discounted cash flows method involves the use of estimated future results and a set of assumptions to support their income and cash flows. Significant judgements and estimates were used to determine the key assumptions applied to the cash flow projections, which includes the growth rates and the appropriate pre-tax discount rates used for each of the subsidiary. Impairment losses are made when the carrying amount of the investments in subsidiaries exceed its recoverable amount.

Value-in-use was determined by discounting the future cash flows generated from the continuing use of the CGUs and management's assessment of future trends based on the key assumptions as disclosed in Note 12(c) to the financial statements. No impairment was required as the recoverable amounts were higher than their carrying amounts.

The values assigned to the key assumptions represent management's assessment of future trends in the industry and are based on external and internal sources. The management is not aware of any reasonably possible change in above key assumptions that would cause the carrying amounts of the CGU to materially exceed their recoverable amounts.

- (c) On 20 November 2025, GTC increased its paid-up share capital from 400,000 ordinary shares to 500,000 ordinary shares. The Company subscribed to 75,000 of these new shares at the price of approximately RM20.27 per share via capitalisation of advances to GTC amounting to RM1,519,875, thereby maintaining its ownership at 75%.
- (d) In the previous financial year, on 23 January 2024, the Company incorporated RGT, a company incorporated in Malaysia. The Company subscribed for 1,000 ordinary shares at the price of RM1.00 per share via capitalisation of advances to RGT amounting to RM1,000, representing 100% of the issued share capital of RGT.
- (e) In the previous financial year, on 30 January 2024, REI, a wholly-owned subsidiary of the Company incorporated RSBC, a company incorporated in Malaysia. REI subscribed for 700,000 ordinary shares at the price of RM1.00 per share for a total cash consideration of RM700,000, representing 70% of the issued share capital of RSBC.
- (f) In the previous financial year, on 11 July 2024, GTC increased its paid-up share capital from 1,000 ordinary shares to 400,000 ordinary shares. The Company subscribed to 299,250 of these new shares at the price of approximately RM21.60 per share via capitalisation of advances to GTC amounting to RM6,462,304, thereby maintaining its ownership at 75%.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 8. INVESTMENTS IN SUBSIDIARIES (CONTINUED)

- (g) In the previous financial year, on 12 September 2024, HGPT had disposed off its entire equity interest comprising 1,500,000 ordinary shares in IAC for a cash consideration of RM8,149,000.

The disposal of IAC had the following effects on the financial position and financial performance of the Group for the year ended 31 December 2024:

	<b>Group RM</b>
Property, plant and equipment	22,087
Right-of-use assets	1,583,627
Inventories	4,315,416
Other receivables	10,227
Current tax assets	22,253
Cash and bank balances	<u>90</u>
Total identifiable assets	5,953,700
Trade and other payables	<u>(8,200)</u>
Net assets	5,945,500
Net proceeds from disposal	<u>(8,149,000)</u>
Gain on disposal	<u>2,203,500</u>

The effects of the disposal of IAC on cash flow were as follows:

	<b>Group RM</b>
<b>Cash inflow on disposal:</b>	
Total purchase consideration	8,149,000
Less: Cash consideration receivable	<u>(1,011,499)</u>
Consideration settled in cash and cash equivalents	7,137,501
Less: Cash and cash equivalents of a subsidiary disposed	<u>(90)</u>
Net cash inflow on disposal	<u>7,137,411</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 8. INVESTMENTS IN SUBSIDIARIES (CONTINUED)

- (h) In the previous financial year, on 20 September 2024, RBC, a wholly-owned subsidiary of REI, increased its paid-up share capital from RM1,519,000 to RM20,000,000 by allotment of 18,481,000 ordinary shares at the price of RM1.00 per share. REI subscribed for the ordinary shares via capitalisation of advances to RBC amounting to RM18,481,000.
- (i) In the previous financial year, on 26 September 2024, the Company entered into a share sale agreement with RGT whereby the Company will sell its 5,673,694 shares in HGPT to RGT for a total consideration of RM104,628,908, which represented the Company's total investment in HGPT. The consideration is settled through an allotment of 104,628,908 shares of RM1.00 each in RGT to the Company.
- (j) In the previous financial year, on 16 October 2024, REI, a wholly-owned subsidiary of the Company incorporated ROC, a company incorporated in Malaysia. REI subscribed for 510,000 ordinary shares at the price of RM1.00 per share via capitalisation of advances from REI amounting to RM510,000, representing 51% of the issued share capital of ROC.
- (k) Subsidiaries of the Group that have material non-controlling interests ('NCI') are as follows:

2025	HGPT	GTC	PTCAP	RSBC	ROC	Total
Percentage of ownership interest and voting interest (%)	13%	25%	45%	30%	49%	
Carrying amount of NCI (RM)	11,470,756	(387,881)	14,355,108	2,659,635	350,035	28,447,653
(Loss)/Profit allocated to NCI (RM)	(134,862)	(658,193)	(1,120,665)	1,703,210	(151,260)	(361,770)
Total comprehensive (loss)/income allocated to NCI (RM)	(211,215)	(605,128)	(2,609,991)	1,703,210	(151,260)	(1,874,384)
Dividends paid to NCI	-	-	(1,057,770)	-	-	(1,057,770)
2024	HGPT	GTC	PTCAP	RSBC	ROC	Total
Percentage of ownership interest and voting interest (%)	13%	25%	45%	30%	49%	
Carrying amount of NCI (RM)	11,681,971	(289,377)	18,022,868	956,425	501,295	30,873,182
(Loss)/Profit allocated to NCI (RM)	(1,079,475)	(1,099,740)	1,144,147	656,425	11,295	(367,348)
Total comprehensive (loss)/income allocated to NCI (RM)	(1,188,026)	(999,223)	102,407	656,425	11,295	(1,417,122)

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 8. INVESTMENTS IN SUBSIDIARIES (CONTINUED)

- (l) Summarised financial information before intra-group elimination of the subsidiaries that have material NCI as at the end of each reporting period are as follows:

2025	HGPT RM	GTC RM	PTCAP RM	RSBC RM	ROC RM	Total RM
<b>Assets and liabilities</b>						
Non-current assets	5,765,173	77,062,979	70,647,044	319,018	41,719	153,835,933
Current assets	139,137,819	12,808,962	12,670,145	66,125,464	12,045,857	242,788,247
Non-current liabilities	(459,037)	(59,309,252)	(45,961,721)	(19,407)	(21,305)	(105,770,722)
Current liabilities	(59,594,355)	(31,743,236)	(7,913,927)	(57,559,620)	(11,351,918)	(168,163,056)
Net assets/(liabilities)	<u>84,849,600</u>	<u>(1,180,547)</u>	<u>29,441,541</u>	<u>8,865,455</u>	<u>714,353</u>	<u>122,690,402</u>
<b>Results</b>						
Revenue	66,698,518	12,974,749	9,641,234	110,490,226	10,732,236	210,536,963
(Loss)/Profit for the financial year	(1,024,788)	(2,632,777)	(2,490,367)	5,677,374	(308,698)	(779,256)
Total comprehensive (loss)/profit for the financial year	<u>(1,605,001)</u>	<u>(2,420,501)</u>	<u>(5,799,981)</u>	<u>5,677,374</u>	<u>(308,698)</u>	<u>(4,456,807)</u>
Net cash flows from/(used in) operating activities	26,868,829	(3,139,531)	7,453,486	(12,687,492)	(7,503,943)	10,991,349
Net cash flows from/(used in) investing activities	135,706	(28,387,212)	(3,873)	(38,246)	3,565,301	(24,728,324)
Net cash flows (used in)/from financing activities	(5,658,833)	30,348,852	(11,704,635)	11,752,051	4,535,759	29,273,194
Net increase/(decrease) in cash and cash equivalents	<u>21,345,702</u>	<u>(1,177,891)</u>	<u>(4,255,022)</u>	<u>(973,687)</u>	<u>597,117</u>	<u>15,536,219</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 8. INVESTMENTS IN SUBSIDIARIES (CONTINUED)

(l) Summarised financial information before intra-group elimination of the subsidiaries that have material NCI as at the end of each reporting period are as follows: (Continued)

2024	HGPT RM	GTC RM	PTCAP RM	RSBC RM	ROC RM	Total RM
<b>Assets and liabilities</b>						
Non-current assets	6,676,204	32,923,890	85,146,818	311,484	2	125,058,398
Current assets	142,625,500	12,044,968	20,774,485	63,145,355	2,014,737	240,605,045
Non-current liabilities	(256,283)	(4,032,502)	(58,313,601)	(147,910)	-	(62,750,296)
Current liabilities	(62,590,817)	(41,722,902)	(8,892,983)	(60,120,847)	(991,688)	(174,319,237)
Net assets/(liabilities)	86,454,604	(786,546)	38,714,719	3,188,082	1,023,051	128,593,910
<b>Results</b>						
Revenue	103,557,384	7,147,870	16,946,373	49,216,803	859,422	177,727,852
(Loss)/Profit for the financial year	(8,202,691)	(4,398,960)	2,542,549	2,188,082	23,051	(7,847,969)
Total comprehensive (loss)/profit for the financial year	(9,027,533)	(3,996,895)	227,570	2,188,082	23,051	(10,585,725)
Net cash flows (used in)/from operating activities	(7,299,493)	5,061,001	8,049,856	2,299,507	89,837	8,200,708
Net cash flows from/(used in) investing activities	7,224,875	(8,433,328)	(695,303)	85,443	(2)	(1,818,315)
Net cash flows (used in)/from financing activities	(9,659,320)	4,170,207	(7,923,408)	11,205,019	1,000,000	(1,207,502)
Net (decrease)/increase in cash and cash equivalents	(9,733,938)	797,880	(568,855)	13,589,969	1,089,835	5,174,891

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 9. INVESTMENT IN AN ASSOCIATE

	Group	
	2025	2024
	RM	RM
Unquoted shares outside Malaysia, at cost	-	47,373,184
Share of post-acquisition profit, net of tax	-	9,062,146
	-	<u>56,435,330</u>

Details of the associate are as follows:

Name of companies	Principal place of business	Effective ownership and voting interest		Principal activity
		2025	2024	
		%	%	
<b>Held through RBC</b>				
Phu My Vinh Construction and Investment Corporation ["PMV"] #	Socialist Republic of Vietnam	-	30	Operator of water treatment plants

# Not audited by BDO PLT.

- (a) Investment in an associate is measured at cost less impairment losses in the separate financial statements of the Company and accounted for using equity method in the consolidated financial statements.
- (b) Summarised financial information of the associate is as follows:

2025	PMV RM
<b>Share of results of the Group for the financial year ended 31 December 2025</b>	
Share of profit of the Group	1,956,135
Share of other comprehensive income of the Group	<u>-</u>
Share of total comprehensive income of the Group	<u>1,956,135</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 9. INVESTMENT IN AN ASSOCIATE (CONTINUED)

(b) Summarised financial information of the associate is as follows: (Continued)

#### 2024

##### Assets and liabilities

Non-current assets	178,691,964
Current assets	14,949,290
Non-current liabilities	(89,957,377)
Current liabilities	<u>(14,424,236)</u>
Net assets	<u>89,259,641</u>

##### Results

Revenue	38,135,347
Profit/Total comprehensive income for the financial year	<u>8,488,787</u>

##### As at 31 December 2024

Group's share of net assets	26,777,892
Goodwill	27,725,095
Unadjusted foreign translation differences	<u>1,932,343</u>
Carrying amount in the statements of financial position	<u>56,435,330</u>

##### Share of results of the Group for the financial year ended 31 December 2024

Share of profit of the Group	2,546,636
Share of other comprehensive income of the Group	<u>-</u>
Share of total comprehensive income of the Group	<u>2,546,636</u>

- (c) On 28 April 2025, RBC Water Sdn. Bhd. ("RBC"), a wholly owned subsidiary of the Group, entered into a conditional share sales agreement with Korea Water Resources Corporation ("Purchaser") for the disposal by RBC to the Purchaser of RBC's entire 30% equity interest in Phu My Vinh Construction and Investment Corporation for a cash consideration of VND500.82 billion (equivalent to RM82,013,300) ("Disposal"), resulting in a gain of RM23,621,835 from the disposal of equity interest in an associate.

The above Disposal has been completed as at 16 September 2025.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 9. INVESTMENT IN AN ASSOCIATE (CONTINUED)

(c) (Continued)

The effects of the disposal of PMV were as follows:

2025	Group RM
<b>Gain on disposal:</b>	
Total sale consideration	82,013,300
Cost of investment in PMV	<u>(58,391,465)</u>
Gain on disposal of shares in an associate	<u>23,621,835</u>

### 10. OTHER INVESTMENTS

	Group	
	2025	2024
	RM	RM
<b>Fair value through profit or loss</b>		
Quoted investments, at fair value		
- within Malaysia	<u>150,653</u>	169,254

- (a) Quoted shares in Malaysia are categorised as Level 1 in fair value hierarchy. Fair value of quoted shares is determined by reference to exchange quoted market prices at the end of the reporting period.
- (b) Sensitivity analysis for other investments is not disclosed as it is immaterial to the Group.
- (c) There were no transfer between levels in the fair value hierarchy during the financial year.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 11. DEFERRED TAX ASSETS/(LIABILITIES)

	Note	Group	
		2025 RM	2024 RM
At 1 January		4,510,897	7,207,199
Recognised in profit or loss (Note 26)			
- current year		373,661	(3,205,033)
- (under)/over provision in prior years		(1,056,171)	508,731
	26	(682,510)	(2,696,302)
Exchange differences		(66,211)	-
		<u>(748,721)</u>	<u>(2,696,302)</u>
At 31 December		<u>3,762,176</u>	<u>4,510,897</u>
Presented after appropriate offsetting:			
Deferred tax assets		3,922,561	4,510,897
Deferred tax liabilities		(160,385)	-
		<u>3,762,176</u>	<u>4,510,897</u>

(a) The components and movement of deferred tax assets and deferred tax liabilities prior to offsetting are as follows:

#### Deferred tax assets

Group	Property, plant and equipment/ Right-of-use assets RM	Unabsorbed capital allowances and tax losses RM	Accumulated impairment losses RM	Provisions RM	Others RM	Total RM
At 1 January 2024	(1,821,000)	5,193,077	541,000	2,337,122	957,000	7,207,199
Recognised in profit and loss	(160,064)	(3,599,715)	181,132	1,730,440	(848,095)	(2,696,302)
At 31 December 2024	(1,981,064)	1,593,362	722,132	4,067,562	108,905	4,510,897
Recognised in profit and loss	325,923	(134,753)	61,545	(853,387)	78,547	(522,125)
Exchange difference	-	-	-	-	(66,211)	(66,211)
At 31 December 2025	<u>(1,655,141)</u>	<u>1,458,609</u>	<u>783,677</u>	<u>3,214,175</u>	<u>121,241</u>	<u>3,922,561</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 11. DEFERRED TAX ASSETS/(LIABILITIES) (CONTINUED)

(a) (Continued)

Deferred tax liabilities

Group	Property, plant and equipment/ Right-of-use assets RM	Unabsorbed capital allowances and tax losses RM	Accumulated impairment losses RM	Provisions RM	Others RM	Total RM
At 1 January 2024/31 December 2024	-	-	-	-	-	-
Recognised in profit and loss	(1,221,002)	908,297	429	215,420	(63,529)	(160,385)
At 31 December 2025	(1,221,002)	908,297	429	215,420	(63,529)	(160,385)

(b) 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 subsidiaries can utilise the benefits therefrom.

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Unabsorbed capital allowances	132,603	116,005	-	-
Unabsorbed tax losses	13,957,118	4,300,590	119,459	-
Other temporary differences	695,534	409,057	-	-
	<b>14,785,255</b>	<b>4,825,652</b>	<b>119,459</b>	<b>-</b>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 11. DEFERRED TAX ASSETS/(LIABILITIES) (CONTINUED)

(b) (Continued)

Unabsorbed tax losses' expiry dates (at gross) for which no deferred tax assets recognised are as follow:

	Group		Company	
	2025	2024	2025	2024
	RM	RM	RM	RM
<u>Expiry date</u>				
Year of assessment 2028	842,310	842,310	-	-
Year of assessment 2029	739,200	739,200	-	-
Year of assessment 2030	515,680	515,680	-	-
Year of assessment 2031	453,167	453,167	-	-
Year of assessment 2032	252,959	252,959	-	-
Year of assessment 2033	63,853	63,853	-	-
Year of assessment 2034	1,433,421	1,433,421	-	-
Year of assessment 2035	9,656,528	-	119,459	-
	<b>13,957,118</b>	4,300,590	<b>119,459</b>	-

The Group is within the scope of the Organisation for Economic Co-Operation and Development ('OECD') Pillar Two model rules and the Group applies the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes. In December 2023, Malaysia enacted the Pillar Two legislation and implemented a Multinational Top-up Tax ('MTT') and a Domestic Top-up Tax ('DTT'), effective from 1 January 2025.

Under the legislation, the Group is liable to pay a top-up tax for the difference between the Pillar Two effective tax rate for each jurisdiction and the 15% minimum rate. The implementation of the Pillar Two legislation does not have a material impact on the Group or its effective tax rate.

In Malaysia, effective from 1 January 2022, any unused tax losses from 2019 shall be deductible for a maximum period of ten consecutive years of assessment immediately following that year of assessment. Any amount not deducted at the end of the ten-year assessment period shall be disregarded.

### 12. GOODWILL ON CONSOLIDATON

	Group	
	2025	2024
	RM	RM
At beginning/At end of the financial year	<b>13,216,398</b>	13,216,398

(a) Goodwill is initially measured at cost. Subsequent to initial recognition, goodwill is measured at cost less accumulated share losses, if any.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 12. GOODWILL ON CONSOLIDATION (CONTINUED)

- (b) Goodwill has been allocated to the CGUs of the Group that has been identified according to business segments as follows:

	Group	
	2025	2024
	RM	RM
Engineering, Procurement, Construction and Commissioning ("EPCC")	7,544,540	7,544,540
Telecommunication structure services	5,671,858	5,671,858
	<b>13,216,398</b>	<b>13,216,398</b>

- (c) For the purpose of impairment testing, goodwill is allocated from the acquisition date, to each of the CGU of the Group that are expected to benefit from the synergies of the combination.

Goodwill is tested for impairment on an annual basis by comparing the carrying amount with the recoverable amount. The Directors are of the opinion that since all CGUs are held on a long-term basis, the value-in-use would best reflect their recoverable amount. Value-in-use is determined by discounting future cash flows over five (5) years period. Future cash flows are based on business plans, which is the best estimate of future performance. The ability to achieve the business plan targets is a key assumption in determining the recoverable amount for each CGU.

There remains a risk that the ability to achieve these business plans of the management may be adversely affected due to unforeseen changes in the respective economies in which the CGUs operate.

Value-in-use was determined by discounting the future cash flows generated from the continuing use of the CGUs and management's assessment of future trends based on the following key assumptions:

	EPCC		Telecommunication structure services	
	2025	2024	2025	2024
	%	%	%	%
Revenue growth rates	108.6	27.2	12.8	23.3
Gross profit margin	9.8	8.9	83.6	85.3
Pre-tax discount rates	9.2	9.2	13.6	15.1
Terminal growth rate	Nil	Nil	Nil	Nil

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 12. GOODWILL ON CONSOLIDATION (CONTINUED)

(c) (Continued)

The following describes each key assumption on which the Directors have used in the cash flow projections for the purpose of impairment testing of goodwill:

- (i) Revenue growth rates - Based on the average annual revenue growth rate obtained from financial budgets approved by management.
- (ii) Gross profit margin - Based on the average forecasted margin for project/business.
- (iii) Pre-tax discount rates - Based on the industry weighted average cost of capital. The discount rate used is pre-tax and reflects specific risks relating to the relevant segments.

Based on the above assumptions, no impairment was required as the recoverable amounts were higher than their carrying amounts.

The values assigned to the key assumptions represent management's assessment of future trends in the industry and are based on external and internal sources. The management is not aware of any reasonably possible change in above key assumptions that would cause the carrying amounts of the CGU to materially exceed their recoverable amounts.

### 13. TRADE AND OTHER RECEIVABLES

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Non-current</b>					
<b>Other receivables</b>					
Subsidiaries	(e)	-	-	30,566,589	29,429,361
Deposits		2,163,328	-	-	-
		2,163,328	-	30,566,589	29,429,361
<b>Current</b>					
<b>Trade receivables</b>					
Third parties	(b)	53,518,271	70,091,066	-	-
Retention sums	(d)	48,796,830	49,747,885	-	-
Related party	(b)	828	87,067	-	-
		102,315,929	119,926,018	-	-
Less: Impairment losses					
- Third parties		(4,851,305)	(17,451,390)	-	-
- Retention sums		(393,570)	(393,570)	-	-
		(5,244,875)	(17,844,960)	-	-
		97,071,054	102,081,058	-	-

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 13. TRADE AND OTHER RECEIVABLES (CONTINUED)

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Other receivables</b>					
Third parties		8,651,285	8,358,438	-	-
Subsidiaries	(e)	-	-	11,721	4,900
Deposits		7,697,752	12,955,842	51,000	51,000
Value-added tax receivable		191,548	186,664	-	-
Goods and services tax receivable		30,974	35,415	-	-
		<b>16,571,559</b>	<b>21,536,359</b>	<b>62,721</b>	<b>55,900</b>
Less: Impairment losses					
- Third parties		(7,719)	(6,141)	-	-
- Deposits		(6,121,255)	(6,701,291)	-	-
		<b>(6,128,974)</b>	<b>(6,707,432)</b>	<b>-</b>	<b>-</b>
		<b>10,442,585</b>	<b>14,828,927</b>	<b>62,721</b>	<b>55,900</b>
<b>Total receivables</b>		<b>109,676,967</b>	<b>116,909,985</b>	<b>62,721</b>	<b>55,900</b>
Prepayments		25,964,822	12,079,627	183,043	17,990
<b>Total trade and other receivables (current)</b>		<b>133,478,461</b>	<b>128,989,612</b>	<b>245,764</b>	<b>73,890</b>
<b>Total trade and other receivables (non-current and current)</b>		<b>135,641,789</b>	<b>128,989,612</b>	<b>30,812,353</b>	<b>29,503,251</b>

- (a) Total trade and other receivables excluding prepayments are classified as financial assets and measured at amortised cost.
- (b) Trade receivables and a related party are non-interest bearing and the normal trade credit terms granted by the Group are 15 to 180 days (2024: 14 to 180 days). They are recognised at their original invoice amounts, which represent their fair values on initial recognition.
- (c) Trade receivables balance of the Group pledged as collateral for banking facilities granted to a subsidiary is RM722,508 (2024: RM2,347,207).
- (d) Retention sums are unsecured, interest-free and due upon the expiry of the defect liability period stated in the respective construction contracts. The defect liability periods range from 12 to 24 months (2024: 12 months).

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 13. TRADE AND OTHER RECEIVABLES (CONTINUED)

- (e) Amounts due from subsidiaries of the Company represent unsecured cash advances which are receivable on demand except for advances of RM30,566,589 (2024: RM29,429,361) which are subject to interest rates of 7.00% (2024: 7.00%) per annum and not receivable within next twelve (12) months.
- (f) Recognition and measurement of impairment losses

The Group applies the simplified approach to measure expected credit loss ("ECL"). This entails recognising a lifetime expected loss allowance for all trade receivables that do not contain a significant financing component.

Expected credit losses are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive. The estimate of expected cash shortfall shall reflect the cash flows expected from collateral and other credit enhancements that are part of the contractual terms. The shortfall is then discounted at an approximation to the asset's original effective interest rate of the asset.

The Group uses an allowance matrix to measure the expected credit loss of trade receivables from individual customers based on grouping of customers sharing the same credit risk characteristics and past due days. Expected loss rates are calculated using the roll rate method. The expected loss rates are based on the Group's historical credit losses experience over the five (5) years period prior to the period end.

In measuring the expected credit losses on trade receivables, the probability of non-payment by the trade receivables is adjusted by forward-looking information (gross domestic product ("GDP") and base lending rate) and multiplied by the amount of the expected loss arising from default to determine the lifetime expected credit loss for the trade receivables. For trade receivables, which are reported net, such impairments are recorded in a separate impairment account with the loss being recognised in the statements of profit or loss and other comprehensive income. On confirmation that the trade receivable would not be collectable, the gross carrying value of the asset would be written off against the associated impairment.

Impairment for other financial assets is recognised based on the general approach within MFRS 9 using the forward-looking expected credit loss model. The methodology used to determine the amount of the impairment is based on whether there has been a significant increase in credit risk since initial recognition of the other financial assets. The Group defined significant increase in credit risk based on operating performance of the receivables, payment trends and past due information. For those in which the credit risk has not increased significantly since initial recognition of the other financial assets, twelve-month expected credit losses along with gross interest income are recognised. For those in which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognised. At the end of the reporting period, the Group assesses whether there has been a significant increase in credit risk for other financial assets by comparing the risk for default occurring over the expected life with the risk of default since initial recognition. For those that are determined to be credit impaired, lifetime expected credit losses along with interest income on a net basis are recognised.

The probability of non-payment by other financial assets is adjusted by forward-looking information and multiplied by the amount of the expected loss arising from default to determine the twelve-month or lifetime expected credit loss for the other financial assets.

The carrying amount of the financial asset is reduced through the use of an allowance for impairment loss account and the amount of impairment loss is recognised in profit or loss. When a financial asset becomes uncollectible, it is written off against the allowance for impairment loss account.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 13. TRADE AND OTHER RECEIVABLES (CONTINUED)

(f) Recognition and measurement of impairment losses (Continued)

Lifetime expected loss provision for trade receivables of the Group are as follows:

Group	Gross carrying amount RM	Lifetime ECL RM	Net carrying amount RM
<b>2025</b>			
<b>Collective assessment</b>			
Not past due	80,552,098	(1,262)	80,550,836
Past due			
1 to 30 days	9,675,037	(20,022)	9,655,015
31 to 60 days	1,327,555	(28,267)	1,299,288
Over 60 days	5,683,906	(117,991)	5,565,915
	<b>16,686,498</b>	<b>(166,280)</b>	<b>16,520,218</b>
<b>Individual assessment</b>	<b>97,238,596</b>	<b>(167,542)</b>	<b>97,071,054</b>
	<b>5,077,333</b>	<b>(5,077,333)</b>	<b>-</b>
	<b>102,315,929</b>	<b>(5,244,875)</b>	<b>97,071,054</b>
<b>2024</b>			
<b>Collective assessment</b>			
Not past due	77,802,429	(11,692)	77,790,737
Past due			
1 to 30 days	7,171,613	(58,642)	7,112,971
31 to 60 days	3,951,627	(27,297)	3,924,330
Over 60 days	3,532,450	(131,218)	3,401,232
	<b>14,655,690</b>	<b>(217,157)</b>	<b>14,438,533</b>
<b>Individual assessment</b>	<b>92,458,119</b>	<b>(228,849)</b>	<b>92,229,270</b>
	<b>27,467,899</b>	<b>(17,616,111)</b>	<b>9,851,788</b>
	<b>119,926,018</b>	<b>(17,844,960)</b>	<b>102,081,058</b>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 13. TRADE AND OTHER RECEIVABLES (CONTINUED)

(g) The movements of accumulated impairment losses of trade and other receivables are as follows:

	Group		
	2025 RM	2024 RM	
<b>Trade receivables</b>			
At 1 January	17,844,960	2,828,706	
Charge for the financial year	2,168,745	15,522,596	
Reversal of impairment losses	(14,768,830)	(377,770)	
Disposal of a subsidiary	-	(128,572)	
At 31 December	<u>5,244,875</u>	<u>17,844,960</u>	
Individually impaired	5,077,333	17,616,111	
Collectively impaired	<u>167,542</u>	<u>228,849</u>	
Total	<u>5,244,875</u>	<u>17,844,960</u>	
	Group		
	12-month ECL RM	Lifetime ECL RM	Total RM
<b>Other receivables</b>			
At 1 January 2025	168,732	6,538,700	6,707,432
Charge for the financial year	-	12,477	12,477
Reversal of impairment losses	-	(10,378)	(10,378)
Written off during the financial year	-	(580,557)	(580,557)
<b>At 31 December 2025</b>	<u>168,732</u>	<u>5,960,242</u>	<u>6,128,974</u>
At 1 January 2024	166,828	9,928,218	10,095,046
Charge for the financial year	3,080	-	3,080
Reversal of impairment losses	(1,176)	(136,152)	(137,328)
Written off during the financial year	-	(3,253,366)	(3,253,366)
At 31 December 2024	<u>168,732</u>	<u>6,538,700</u>	<u>6,707,432</u>

(h) Included in prepayments are deposits to suppliers for the purchase of inventories amounted to RM50,921 (2024: RM8,699,328).

(i) Currency exposure profile of trade and other receivables are disclosed in Note 32(d) to the financial statements.

(j) Information on financial risks of trade and other receivables are disclosed in Note 32 to the financial statements.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 14. CONTRACT ASSETS/(LIABILITIES)

	Note	Group	
		2025 RM	2024 RM
<b>Non-current</b>			
<b>Contract assets:</b>			
- Contract asset from a customer on concession agreement	(a)	<u>66,268,107</u>	81,639,501
<b>Current</b>			
<b>Contract assets:</b>			
- Contract asset from a customer on concession agreement	(a)	5,314,353	5,514,108
- Construction contracts	(b)	43,776,263	60,663,415
- Contract costs	(c)	<u>645,014</u>	561,615
		<u>49,735,630</u>	66,739,138
		<u>116,003,737</u>	148,378,639
<b>Contract liabilities:</b>			
- Construction contracts	(b)	(13,915,171)	(2,713,730)
- Customers deposits	(d)	<u>(3,467,825)</u>	(5,799,776)
		<u>(17,382,996)</u>	(8,513,506)

(a) Contract asset from a customer on concession agreement

The amount, being the financial asset arising from the above concession agreement represents the fair value of the consideration receivable for the construction services delivered during the stage of construction. It carries interest at a rate of 9.92% (2024: 9.92%) per annum and repayable in the form of availability charge upon fulfilment of the terms and conditions in the concession agreement.

(b) Construction contracts

Contract assets primarily relate to the rights to consideration for work completed on construction contracts but not yet billed as at the reporting date.

Contract liabilities consist of advance billings in excess of revenue recognised, typically resulting from the timing differences in revenue recognition and the milestone billings. The milestone billings are structured and/or negotiated with customers to reflect the physical completion of the contracts.

(c) Contract costs

Contract costs relate to the cost generate or enhance resources of the Group that will be used in satisfying performance obligation in the future.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 14. CONTRACT ASSETS/(LIABILITIES) (CONTINUED)

(d) Customers deposits

Customers deposits relate to deposits made by customers for the construction projects which are partially performed or have yet to be performed by the Group as at the reporting date. The Group applies the practical expedient in MFRS 15 on not disclosing the aggregate amount of the revenue expected to be recognised in the future as the performance obligation is part of a contract that has an original expected duration of less than one year.

(e) Recognition and measurement of impairment losses

The Group applies the simplified approach to measure expected credit loss ("ECL") for all contract assets which is disclosed in Note 13(f) to the financial statements. No ECL is recognised arising from contract assets as it is negligible.

(f) Contract value yet to be recognised as revenue

Revenue expected to be recognised in the future relating to performance obligations that are unsatisfied (or partially unsatisfied) of the Group is RM349,320,190 (2024: RM200,110,885). The Company expects to recognise this revenue over the next 12 to 24 months (2024: 12 to 24 months).

(g) Significant changes to the contract assets and contract liabilities balance during the financial year are as follows:

	Group	
	2025	2024
	RM	RM
Contract liabilities at the beginning of the year recognised as revenue	5,824,449	26,215,129

### 15. INVENTORIES

	Group	
	2025	2024
	RM	RM
<b>At cost</b>		
Raw materials	38,749,385	48,457,796
Work-in-progress	2,910,476	3,785,656
Finished goods	10,141,965	24,235,926
Accessories and consumables	7,759,211	8,587,861
	<u>59,561,037</u>	<u>85,067,239</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 15. INVENTORIES (CONTINUED)

	Group	
	2025	2024
	RM	RM
<b>At net realisable value:</b>		
Raw materials	2,057,621	2,516,324
Finished goods	646,680	427,207
Accessories and consumables	1,318,922	1,389,445
	<u>4,023,223</u>	<u>4,332,976</u>
Total	<u>63,584,260</u>	<u>89,400,215</u>
<b>Recognised in profit or loss:</b>		
Inventories recognised as cost of sales	53,619,194	73,905,341
Inventories written down	10,620	6,741,968
Reversal of inventories written down	<u>(1,797,689)</u>	<u>(456,153)</u>

- (a) Inventories are stated at the lower of cost and net realisable value.
- (b) Cost of raw materials is determined using weighted average method and finished goods include direct materials, direct labour and an appropriate proportion of manufacturing overheads. Cost includes the original purchase price plus direct cost of bringing these inventories to their present condition and location.
- (c) Inventories are written down to net realisable value when events or changes in circumstances indicate that the carrying amounts may not be recoverable. Management exercised significant judgements and made significant estimates in writing down inventories to their net realisable values, which involved management specifically analysing ageing and specifications of inventories to evaluate the adequacy of write down for obsolete or slow moving inventories. Where expectations differ from the original estimates, the differences would impact the carrying amount of inventories.

Net realisable value represents estimated selling price in the ordinary course of business less estimated selling and distribution costs and all other estimated costs to completion.

### 16. CASH AND CASH EQUIVALENTS

	Group		Company	
	2025	2024	2025	2024
	RM	RM	RM	RM
Cash at hand and banks	85,930,362	60,741,423	811,910	801,102
Deposits with financial institutions	36,225,248	29,985,325	-	-
Deposits with fund management corporations	19,769,748	164,031	108,771	105,261
	<u>141,925,358</u>	<u>90,890,779</u>	<u>920,681</u>	<u>906,363</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 16. CASH AND CASH EQUIVALENTS (CONTINUED)

- (a) Cash at hand and banks and deposits with financial institutions are classified as financial assets measured at amortised cost.
- (b) Deposits with fund management corporations of the Group and of the Company represent money market deposits and are classified as fair value through profit or loss, and subsequently remeasured to fair value with changes in fair value being recognised in profit or loss.

The fair value is categorised as Level 1 in the fair value hierarchy which derived from quoted prices (unadjusted) in active markets for identical assets. There is no transfer between levels in the hierarchy during the financial year.

- (c) The Group's deposits with financial institutions amounting to RM23,082,410 (2024: RM23,495,320) are pledged to the banks to secure the banking facilities granted to the subsidiaries.

Cash and bank balances pledged as securities for banking facilities granted to the Group and to the Company are RM27,049,218 (2024: RM30,675,059) and RM106,500 (2024: RM106,500) respectively. These are as disclosed in Note 19 to the financial statements.

- (d) Deposits with financial institutions of the Group have an average maturity period ranging from 31 to 186 days (2024: 31 to 186 days).
- (e) 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	
	2025 RM	2024 RM	2025 RM	2024 RM
As reported in statements of financial position	<b>141,925,358</b>	90,890,779	<b>920,681</b>	906,363
Less: Deposits with financial institutions and bank balances pledged	<b>(50,131,628)</b>	(54,170,379)	<b>(106,500)</b>	(106,500)
Less: Deposits with financial institutions with maturity of more than 3 months	<b>(6,490,005)</b>	(6,490,005)	-	-
As reported in statements of cash flows	<b>85,303,725</b>	30,230,395	<b>814,181</b>	799,863

- (f) No expected credit losses were recognised arising from the cash at banks and deposits with financial institutions because of the probability of default by these financial institutions were negligible.
- (g) Currency exposure profile of cash and bank balances, deposits and placements are disclosed in Note 32(d) to the financial statements.
- (h) Information on financial risks of cash and bank balances, deposits and placements are disclosed in Note 32 to the financial statements.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 17. SHARE CAPITAL

	Group and Company			
	2025		2024	
	Number of shares	RM	Number of shares	RM
<b>Issued and fully paid ordinary shares with no par value:</b>				
At 1 January/31 December	<u>472,657,651</u>	<u>299,484,409</u>	<u>472,657,651</u>	<u>299,484,409</u>

The owners of the Company are entitled to receive dividends as and when declared by the Company and are entitled to one (1) vote per ordinary share at meetings of the Company. All ordinary shares rank pari passu with regard to the residual assets of the Company.

### 18. OTHER RESERVES

	Group	
	2025	2024
	RM	RM
<b>Non-distributable</b>		
Reserve upon consolidation	<b>(104,798,778)</b>	(104,798,778)
Exchange translation reserve	<b>(6,419,994)</b>	(4,584,879)
	<u><b>(111,218,772)</b></u>	<u>(109,383,657)</u>

(a) Reserve upon consolidation

Reserve upon consolidation represents the capital reserve arising from the consolidation of subsidiaries, where the Group's share of net assets exceeds the share capital at the time of acquisition or restructuring. It also includes reserves arising from group reorganisation under common control and other capital transactions within the Group.

(b) Exchange translation reserve

Exchange 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. It is also used to record the exchange differences arising from monetary items which form part of the net investment in foreign operations of the Group, whereby the monetary item is denominated in either the functional currency of the reporting entity or the foreign operations.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 19. BORROWINGS

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Non-current</b>				
<b>Secured:</b>				
Term loans	79,266,161	53,814,208	2,625,000	4,125,000
<b>Unsecured:</b>				
Term loans	-	9,730,643	-	-
	<b>79,266,161</b>	<b>63,544,851</b>	<b>2,625,000</b>	<b>4,125,000</b>
<b>Current</b>				
<b>Secured:</b>				
Term loans	13,004,246	10,980,089	1,500,000	1,500,000
Revolving credit	-	16,061,310	-	-
Trust receipts	-	1,588,780	-	-
Bankers' acceptances	5,985,575	6,232,810	-	-
<b>Unsecured:</b>				
Term loans	6,293,964	440,693	-	-
Bankers' acceptances	24,616,528	25,637,240	-	-
Revolving credit	-	8,052,136	-	5,000,000
	<b>49,900,313</b>	<b>68,993,058</b>	<b>1,500,000</b>	<b>6,500,000</b>
<b>Total borrowings</b>				
Term loans	98,564,371	74,965,633	4,125,000	5,625,000
Revolving credit	-	24,113,446	-	5,000,000
Trust receipts	-	1,588,780	-	-
Bankers' acceptances	30,602,103	31,870,050	-	-
	<b>129,166,474</b>	<b>132,537,909</b>	<b>4,125,000</b>	<b>10,625,000</b>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 19. BORROWINGS (CONTINUED)

- (a) Borrowings are classified as financial liabilities measured at amortised cost.
- (b) Secured borrowings of the Group are secured by the following:
  - (i) First party legal charge over certain properties of the Group as disclosed in Notes 5 and 6 to the financial statements;
  - (ii) Corporate guarantee by the Company and a subsidiary;
  - (iii) Certain cash and bank balances and deposits with financial institutions of the Group as disclosed in Note 16 to the financial statements;
  - (iv) First ranking legal charge on the machine, equipment and all others above the project land related to the project PLTM Lawe Sikap;
  - (v) Assignment of proceeds in favour of Financiers in relation to the Power Purchase Agreement (“PPA”) including receivables, any amendments, supplements, extension or variation there to PPA;
  - (vi) A first ranking charge over all the stockholders of a subsidiary;
  - (vii) Assignment over all rights, interest and benefit of a subsidiary of all takaful/insurance(s) in relation to the project PLTM Lawe Sikap;
  - (viii) Assignment over all rights, interest and benefit of a subsidiary of all performance/advance payment bond(s), guarantee(s), liquidated damage(s) and warranty(ies) in favor of the project PLTM Lawe Sikap;
  - (ix) Legal Deed of Assignment over the Power Plant and Machineries financed by PT Sarana Multi Infrastruktur;
  - (x) Charge over the subsidiary’s Designated Accounts and the credit Balance therein;
  - (xi) Irrevocable Letter of Undertaking by the Company, stated that the Company will be responsible for, include without limitation to cover cost overrun, cash deficiency, obligations to the PT Sarana Multi Infrastruktur during financing tenure;
  - (xii) Certain trade receivables balance as disclosed in Note 13 to the financial statements; and
  - (xiii) Assignment of contract proceeds in favour of the Financier in relation to the RTS Link Project.
- (c) Secured borrowings of the Company are secured by the following:
  - (i) Corporate guarantee by a subsidiary; and
  - (ii) Certain cash and bank balances of the Company as disclosed in Note 16 to the financial statements.
- (d) Currency exposure profiles of borrowings are disclosed in Note 32(d) to the financial statements.
- (e) Information on financial risks of borrowings is disclosed in Note 32 to the financial statements.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 20. RETIREMENT BENEFITS

	Group	
	2025	2024
	RM	RM
Balance as at 1 January	4,151,671	3,765,872
Current service costs	337,549	302,486
Net interests	163,867	175,265
Remeasurements effect recognised in other comprehensive income	395,060	60,048
Benefit paid	(337,000)	(152,000)
Balance as at 31 December	4,711,147	4,151,671

(a) The defined benefit plan provided by the Group to all eligible Malaysian employees on a discretionary lump sum payment basis upon their retirement with minimum of 10 years of service being attained. The defined benefit plan is unfunded, as benefits may be payable directly by the Group to the active participants subject to final approval of the Board of Directors being obtained.

(b) The plan exposes the Group to actuarial risks such as interest rate risk and inflation risk as explained below:

#### Interest rate risk

The present value of the defined benefit liability is calculated using a discount rate determined by reference to market yields of high quality corporate bonds. The estimated term of the bonds is consistent with the estimated term of the defined benefit obligation. A decrease in market yield on high quality corporate bonds will increase the Group's defined benefit liability.

#### Inflation risk

A significant proportion of the defined benefit liability is linked to inflation. An increase in the inflation rate will increase the Group's liability.

(c) Actuarial assumptions

The cost of providing post-employment benefits is calculated by an independent actuary and the latest actuarial valuation of the plan was carried out in 2025. The actuarial valuation was carried out using the following key assumptions:

	Group	
	2025	2024
Discount rate	4.0%	4.6%
Salary increment rate	-	-
Mortality rate	Malaysia Assured Life Table 2011-2015 (M1115)	Malaysia Assured Life Table 2011-2015 (M1115)
Disability rate	10% of Mortality	10% of Mortality
Resignation rate	Average 10% per annum across age 20 to 60 years old	Average 11% per annum across age 20 to 60 years old
Normal retirement age	60 years old	60 years old

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 20. RETIREMENT BENEFITS (CONTINUED)

(c) Actuarial assumptions (Continued)

The sensitivity analysis below has been determined based on reasonably possible changes of the respective assumptions discount rate occurring at the end of the reporting period, while all other assumptions remained constant.

	Group			
	2025		2024	
	Increase 100 basis point	Decrease 100 basis point	Increase 100 basis point	Decrease 100 basis point
Effect on the defined benefits obligations	<b>(361,651)</b>	<b>361,651</b>	(326,123)	326,123

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation because it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated. In presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating the defined benefit obligation liability recognised in the statements of financial position.

(d) Defined benefit plan expenses

Amounts recognised in profit or loss related to the Group's defined benefit plan are as follows:

	Group	
	2025 RM	2024 RM
Current service costs	<b>337,549</b>	302,486
Net interests	<b>163,867</b>	175,265
Total expenses recognised in profit or loss	<b>501,416</b>	477,751

Amounts recognised in other comprehensive income related to the Group's defined benefit plan are as follows:

	Group	
	2025 RM	2024 RM
Effect of experience adjustments/Total expense recognised in other comprehensive income	<b>395,060</b>	60,048

The net expense summarised above were included within items that will not be reclassified subsequently to profit or loss.

(e) Other information on the defined benefit plan

The weighted average duration of the benefit obligation is 37 years (2024: 36 years). The Group did not expect to make any benefit payment in the next financial year.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 21. TRADE AND OTHER PAYABLES

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Trade payables</b>					
Third parties		16,547,758	45,866,993	-	-
Related parties		-	1,936,903	-	-
Retention sums		12,943,583	14,187,273	-	-
	(b)	29,491,341	61,991,169	-	-
<b>Other payables</b>					
Third parties		16,945,777	15,417,612	55,010	1,775
Subsidiaries	(c)	-	-	39,292,911	28,350,917
Deposits received from customers		9,501,586	20,020,140	-	-
Accruals		30,228,815	31,994,609	910,071	241,203
Deposits received		59,400	2,500	-	-
Goods and services tax payable		-	144,400	-	-
		56,735,578	67,579,261	40,257,992	28,593,895
		86,226,919	129,570,430	40,257,992	28,593,895

(a) Trade and other payables are classified as financial liabilities measured at amortised cost.

(b) The normal trade credit terms granted to the Group ranged from 7 to 90 days (2024: 7 to 90 days) from date of invoice. These amounts are non-interest bearing.

Retention sums are unsecured, interest-free and due upon the expiry of the defect liability period stated in the respective construction contracts. The defect liability periods range from 12 to 24 months (2024: 12 months).

(c) Amounts due to subsidiaries of the Company represent unsecured and interest-free cash advances which are repayable on demand except for an amount of RM39,266,318 (2024: RM28,350,053) which is subjected to interest rate at 7% (2024: 7%) per annum.

(d) Currency exposure profiles of trade and other payables are disclosed in Note 32(d) to the financial statements.

(e) Information on financial risks of trade and other payables are disclosed in Note 32 to the financial statements.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 22. REVENUE

	Group	
	2025	2024
	RM	RM
<u>Primary geographical markets</u>		
Malaysia	269,134,748	295,143,849
Bangladesh	4,905,058	12,981,060
Cambodia	12,974,749	7,147,870
Indonesia	1,495,091	7,408,314
Nepal	5,005,898	5,566,364
	<b>293,515,544</b>	<b>328,247,457</b>
<u>Revenue from contract with customers</u>		
Sales of fabrication of towers	83,717,282	102,871,045
EPCC	192,577,384	202,635,815
Concession income	1,495,091	7,408,313
Telecommunication structure services	12,974,749	7,147,871
Others	2,751,038	8,184,413
	<b>293,515,544</b>	<b>328,247,457</b>
<u>Timing and recognition</u>		
At a point in time	86,468,320	111,055,458
Over time	207,047,224	217,191,999
	<b>293,515,544</b>	<b>328,247,457</b>

(a) Sales of fabrication

Revenue relating to sale of goods is recognised net of sales returns and discount upon the transfer of control of the goods to the customers. Revenue is not recognised to the extent where there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods.

There is no right of return and warranty provided to the customers on the sale of goods rendered.

There is no significant financing component in the revenue arising from sale of goods rendered as the sales are made on the normal credit terms not exceeding twelve months.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 22. REVENUE (CONTINUED)

(b) EPCC

The Group recognises revenue from construction of EPCC over time if it creates an asset with no alternative use to the Group and has an enforceable right to payment for performance completed to date. Revenue is recognised over the period of the contract by reference to the progress towards complete satisfaction of that performance obligation. The progress towards complete satisfaction of the performance obligation is measured based on the Group's effort or inputs to the satisfaction of the performance obligation (e.g. by reference to the contract costs incurred to date as a percentage of the estimated total contract costs of the contract, i.e. the stage of completion).

(c) Concession income

Under the concession arrangement, the Group is engaged to construct the infrastructure project and provide asset management services, which are separate performance obligations. The fair value of revenue, which is based on fixed price under the agreement have been allocated based on relative standalone selling price of the consideration for each of separate performance obligation. The Group recognised construction revenue over time as the project being constructed has no alternative use to the Group and it has an enforceable right to the payment for the performance completed to date.

(d) Telecommunication structure services

Under the service arrangement, the Group is engaged to provide access to telecommunication infrastructure, including tower space and related support services. This represents a distinct performance obligation as the customer obtains the benefit of the access and services throughout the contract term. The consideration is based on fixed monthly charges stipulated in the agreement. The Group recognises revenue over time as the customer simultaneously receives and consumes the benefits of the services rendered. The performance obligation is satisfied continuously over the lease period, and the Group has a right to payment for services provided to date.

(e) Others

Revenue in respect of rendering of galvanising services is recognised at point in time when the services have been rendered to the customers. There is no right of return and warranty provided to the customers on the services rendered. The performance obligation is satisfied upon delivering of products and customer acceptance.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 23. FINANCE INCOME

	Group		Company	
	2025	2024	2025	2024
	RM	RM	RM	RM
Interest income arising from:				
- Cash at banks	496,271	456,855	37	1,725
- Deposits with financial institutions	2,149,407	739,784	-	-
- Deposits with fund management corporation	141,417	58,770	3,510	3,189
- Contract with a customer on concession arrangement	8,146,143	9,538,060	-	-
- Subsidiaries	-	-	2,428,484	3,249,028
	<b>10,933,238</b>	<b>10,793,469</b>	<b>2,432,031</b>	<b>3,253,942</b>

Interest income is recognised as on a time proportion basis that reflects the effective yield on assets.

### 24. FINANCE COSTS

	Group		Company	
	2025	2024	2025	2024
	RM	RM	RM	RM
Interest expense:				
- Bank overdraft	153,121	20,655	-	-
- Trust receipts	-	184,414	-	-
- Bankers' acceptance	1,597,630	2,211,975	-	-
- Bank guarantees	1,489,538	3,192,867	-	-
- Lease liabilities	1,636,951	547,989	-	-
- Term loans	6,699,381	6,552,111	266,506	361,856
- Revolving credit	690,398	1,203,372	184,374	242,577
- Subsidiaries	-	-	2,324,013	2,506,856
- Others	465,055	484,189	-	-
	<b>12,732,074</b>	<b>14,397,572</b>	<b>2,774,893</b>	<b>3,111,289</b>

Finance costs are recognised on a time proportion basis that reflects the effective yield on liabilities.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 25. PROFIT/(LOSS) BEFORE TAX

Other than those disclosed elsewhere in the financial statements, profit/(loss) before tax is arrived at:

	Group		Company	
	2025	2024	2025	2024
	RM	RM	RM	RM
After charging:				
Auditors' remuneration:				
- Charge for the financial year	339,650	313,000	83,000	78,000
- Member firm of BDO PLT	38,605	-	-	-
- Other auditors	113,166	94,790	-	-
- Other services	4,000	4,000	4,000	4,000
Bad debts written off	15,121,035	99,996	-	-
Inventories written down	10,620	6,741,968	-	-
Net loss on foreign exchange:				
- Realised	182,853	766,921	-	-
- Unrealised	8,190,600	9,835,736	-	-
Expenses relating to short-term leases and low-value assets	8,150,671	8,962,444	-	-
Property, plant and equipment written off	-	202,964	-	-
Fair value loss on other investments	18,601	20,562	-	-
Impairment losses on:				
- Receivables	2,181,222	15,525,676	-	-
- Property, plant and equipment	47,831	-	-	-
- Intangible asset	68,572	-	-	-
And crediting:				
Gain on disposals of property, plant and equipment	115,664	256,117	-	-
Gain on disposals of right-of-use assets	-	2,832,836	-	-
Gain on disposal of a subsidiary	-	2,203,500	-	-
Gain on disposal of shares in an associate	23,621,835	-	-	-
Reversal of inventories written down	1,797,689	456,153	-	-
Bad debt recovered	10,484	-	-	-
Reversal of impairment losses on receivables	14,779,208	515,098	-	-
Dividend income:				
- Quoted shares in Malaysia	3,218	3,040	-	-

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 26. TAX EXPENSE

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Current tax:				
- current year	3,977,417	4,703,582	-	194,880
- under/(over) provision in prior financial years	277,830	(121,575)	47,731	38,897
- foreign income tax	7,841,073	-	-	-
	<b>12,096,320</b>	<b>4,582,007</b>	<b>47,731</b>	<b>233,777</b>
Deferred tax: (Note 11)				
- current year	(373,661)	3,205,033	-	-
- under/(over) provision in prior financial years	1,056,171	(508,731)	-	-
	<b>682,510</b>	<b>2,696,302</b>	<b>-</b>	<b>-</b>
	<b>12,778,830</b>	<b>7,278,309</b>	<b>47,731</b>	<b>233,777</b>

- (a) The Malaysian income tax is calculated at the statutory tax rate of 24% (2024: 24%) of the estimated taxable profit/(loss) for the fiscal year.
- (b) The numerical reconciliation between the tax expense and the product of accounting profit/(loss) multiplied by the applicable tax rates of the Group and of the Company is as follows:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Profit/(Loss) before tax	<b>15,493,711</b>	1,840,713	<b>(2,198,589)</b>	(1,075,729)
Tax at Malaysian statutory tax rate of 24% (2024: 24%)	<b>3,718,491</b>	441,771	<b>(527,661)</b>	(258,175)
Tax effects in respect of:				
Non-taxable income	<b>(1,187,653)</b>	(2,487,912)	<b>(390,165)</b>	(323,761)
Non-allowable expenses	<b>6,523,686</b>	9,705,823	<b>889,156</b>	776,816
Movement of deferred tax assets not recognised	<b>2,390,305</b>	248,933	<b>28,670</b>	-
	<b>11,444,829</b>	7,908,615	<b>-</b>	194,880
Under/(Over) provision in prior years				
- income tax	<b>277,830</b>	(121,575)	<b>47,731</b>	38,897
- deferred tax	<b>1,056,171</b>	(508,731)	<b>-</b>	-
	<b>12,778,830</b>	<b>7,278,309</b>	<b>47,731</b>	<b>233,777</b>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 27. EARNINGS/(LOSS) PER SHARE

#### (a) Basic

Basic earnings/(loss) per ordinary share for the financial year is calculated by dividing the profit/(loss) for the financial year attributable to equity holders of the Company by the weighted average number of ordinary shares outstanding during the financial year.

	Group	
	2025	2024
	RM	RM
Profit/(Loss) attributable to equity holders of the parent (RM)	<u>3,076,651</u>	<u>(5,070,248)</u>
Weighted average number of ordinary shares in issue	<u>472,657,651</u>	<u>472,657,651</u>
Basic earnings/(loss) per ordinary share (sen)	<u>0.65</u>	<u>(1.07)</u>

#### (b) Diluted

Diluted earnings/(loss) per ordinary share equals basic earnings/(loss) per ordinary share as there are no dilutive potential ordinary shares.

### 28. EMPLOYEE BENEFITS

	Group		Company	
	2025	2024	2025	2024
	RM	RM	RM	RM
Salaries, wages and other emoluments	<b>41,924,613</b>	37,057,521	<b>244,750</b>	229,900
Defined contribution plan	<b>3,652,523</b>	3,064,019	-	-
Retirement benefits	<b>533,001</b>	509,344	-	-
Fees	<b>297,868</b>	251,380	<b>236,016</b>	234,264
	<u><b>46,408,005</b></u>	<u>40,882,264</u>	<u><b>480,766</b></u>	<u>464,164</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 28. EMPLOYEE BENEFITS (CONTINUED)

Included in the employee benefits expenses is the Directors' remuneration as below:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Executive Directors:</b>				
Salaries and other emoluments	1,099,577	1,032,539	-	-
Defined contribution plan	55,362	57,741	-	-
Fees	61,852	17,116	-	-
Total executive Directors' remuneration (excluding benefits-in-kind)	1,216,791	1,107,396	-	-
Benefits-in-kind	35,810	28,450	-	-
	1,252,601	1,135,846	-	-
<b>Non-executive Directors:</b>				
Salaries and other emoluments	244,750	229,900	244,750	229,900
Fees	236,016	234,264	236,016	234,264
Total non-executive Directors' remuneration	480,766	464,164	480,766	464,164
<b>Total</b>	<b>1,733,367</b>	<b>1,600,010</b>	<b>480,766</b>	<b>464,164</b>

### 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.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 29. RELATED PARTY DISCLOSURES (CONTINUED)

(b) Significant related party transactions

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:

	2025	2024
	RM	RM
<b>Group</b>		
Related parties:		
- sales	(90,197)	(169,407)
- purchases	-	7,854,825
- rental income	(240,000)	(226,000)
- rental expenses	-	1,246,849
	<hr/>	<hr/>
<b>Company</b>		
Subsidiaries:		
- interest income	(2,428,484)	(3,249,028)
- interest expense	2,324,013	2,506,856
	<hr/>	<hr/>

(c) Related party balances

Outstanding balances arising from related party transactions as at the reporting date are disclosed in Notes 13 and 21 to the financial statements respectively.

(d) Compensation of key management personnel

Key management personnel is defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group and of the Company either directly or indirectly and entity that provides key management personnel services to the Group and to the Company.

Key management personnel includes all the Directors of the Group and of the Company and certain members of senior management of the Group and of the Company.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 29. RELATED PARTY DISCLOSURES (CONTINUED)

(d) Compensation of key management personnel (Continued)

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Directors:</b>				
Salaries and other emoluments	<b>1,344,327</b>	1,262,439	<b>244,750</b>	229,900
Defined contribution plan	<b>55,362</b>	57,741	-	-
Fees	<b>297,868</b>	251,380	<b>236,016</b>	234,264
<hr/>				
Total Directors' remuneration (excluding benefits-in-kind)	<b>1,697,557</b>	1,571,560	-	-
Benefits-in-kind	<b>35,810</b>	28,450	-	-
<hr/>				
	<b>1,733,367</b>	1,600,010	<b>480,766</b>	464,164
<hr/>				
<b>Other key management personnel:</b>				
Salaries and other emoluments	<b>5,488,083</b>	2,350,357	-	-
Defined contribution plan	<b>380,464</b>	279,481	-	-
<hr/>				
Total key management personnel's remuneration (excluding benefits-in-kind)	<b>5,868,547</b>	2,629,838	-	-
Benefits-in-kind	<b>7,200</b>	-	-	-
<hr/>				
	<b>5,875,747</b>	2,629,838	-	464,164
<hr/>				
	<b>7,609,114</b>	4,229,848	<b>480,766</b>	464,164

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 30. OPERATING SEGMENT

For management purposes, the Group is organised into three business units based on their products and services, which comprises the following:

<b>Business segments</b>	<b>Business activities</b>
Fabrication of towers - Power transmission - Telecommunication	Design and fabrication of power transmission towers and telecommunication towers.
Engineering, Procurement, Construction and Commissioning ("EPCC")	Mechanical and electrical engineering, procurement, erection/construction of power transmission towers and telecommunication towers, and water treatment, water supply and sewerage treatment plants.
Concession	Construction, operation and maintenance of infrastructure facilities under concession basis (i.e. mini-hydro power plant).
Telecommunication structure services	Provision of telecommunication tower leasing services
Investment holding	Investment holding
Others	Operation of a hot-dip galvanising plant

The Group has aggregated certain operating segments to form a reportable segment due to the similar nature and operational characteristics of the products.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss which, in certain respects as explained in the table below, is measured differently from operating profit or loss in the consolidated financial statements.

Transfer prices between operating segments are on an arm's length basis in a manner similar to transactions with third parties.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 30. OPERATING SEGMENT (CONTINUED)

#### Business segments

Group	Power		Telecom-		Telecom-		Investment		Group		Total
	transmission	Telecom-	structure	services	holding	Others	adjustments	RM	RM		
2025	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM
— Fabrication of towers —											
Revenue											
External revenue	79,922,866	3,794,416	192,576,881	1,495,091	12,974,749	-	2,751,541	-	293,515,544	-	-
Inter-segment revenue	(a) 20,406,228	-	1,675,033	-	-	-	13,762,761	(35,844,022)	-	-	-
Total revenue	100,329,094	3,794,416	194,251,914	1,495,091	12,974,749	-	16,514,302	(35,844,022)	293,515,544	-	-
<b>Results</b>											
Finance costs	(1,384,648)	-	(4,687,815)	(4,554,616)	(5,797,305)	(2,980,724)	(228,045)	6,901,079	(12,732,074)	-	-
Finance income	4,758,990	-	2,373,211	8,268,243	675	2,432,031	1,167	(6,901,079)	10,933,238	-	-
Depreciation of intangible asset	-	-	(35,777)	-	-	-	-	-	(35,777)	-	-
Depreciation of property, plant and equipment	(2,531,821)	-	(397,897)	(14,796)	(2,407,795)	-	(580,043)	-	(5,932,352)	-	-
Depreciation of right-of-use assets	(2,423,798)	-	(687,712)	-	(1,693,115)	-	(226,830)	-	(5,031,455)	-	-
Other non-cash income/(expenses)	(b) 1,068,274	-	29,962,452	(4,733,778)	(1,865,918)	-	(172,291)	(10,081,022)	14,177,717	-	-
Share of an associate's result	-	-	-	-	-	-	-	1,956,135	1,956,135	-	-
Tax expense	(1,923,435)	(72,744)	(11,318,323)	820,623	(139,480)	(47,731)	(97,740)	-	(12,778,830)	-	-
Segment results	(c) (935,244)	-	21,066,132	(8,353,719)	3,163,853	(1,713,257)	348,098	(11,018,281)	2,557,582	-	-
<b>Assets</b>											
Segment assets	(d) 254,471,128	-	268,630,754	81,481,042	89,871,941	456,317,591	21,041,220	(582,432,406)	589,381,270	-	-
Included in segment assets are:											
- Additions to non-current assets other than financial instruments, investment in an associate and deferred tax assets	(e) 637,439	-	1,263,735	-	38,193,712	-	2,148,653	-	42,243,539	-	-
Segment liabilities	(f) 19,547,447	-	111,936,370	22,333,546	25,903,247	43,663,366	4,672,058	(119,734,972)	108,321,062	-	-

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 30. OPERATING SEGMENT (CONTINUED)

#### Business segments (Continued)

Group	Fabrication of towers —		Power		Telecom-		Telecom-		Investment		Group		Total
	Note	RM	transmission	Telecom-	EPCC	Concession	structure	services	holding	Others	adjustments	RM	
2024		RM	RM	munication	RM	RM	RM	RM	RM	RM	RM	RM	RM
Revenue													
External revenue		90,031,732	12,839,313	202,635,815	7,408,313	7,147,870	-	8,184,414	-	-	-	-	328,247,457
Inter-segment revenue	(a)	4,198,586	613,828	35,495,995	-	-	-	19,041,071	-	(59,349,480)	-	-	-
Total revenue		94,230,318	13,453,141	238,131,810	7,408,313	7,147,870	-	27,225,485	-	(59,349,480)	-	-	328,247,457
<b>Results</b>													
Finance costs		(2,614,705)	-	(7,974,825)	(6,274,415)	(3,011,857)	(3,278,652)	(265,057)	(68)	(467,101)	-	-	(14,397,572)
Finance income		5,880,986	-	930,367	9,721,474	832	3,250,754	995	-	(220,477)	-	-	10,793,469
Depreciation of intangible asset		-	-	(2,981)	-	-	-	-	-	-	-	-	(2,981)
Depreciation of property, plant and equipment		(2,254,122)	-	(375,084)	(16,384)	(1,208,053)	(68)	(467,101)	-	-	-	-	(4,320,812)
Depreciation of right-of-use assets		(2,618,309)	-	(604,402)	-	-	-	(220,477)	-	-	-	-	(3,443,188)
Other non-cash expenses	(b)	(7,503,941)	-	(13,919,466)	(3,958,255)	(1,088,954)	-	(167,293)	-	(2,546,636)	-	-	(26,637,909)
Share of an associate's result		-	-	-	-	-	-	-	-	-	2,546,636	-	2,546,636
Tax expense		(584,570)	(83,458)	(5,874,349)	(430,899)	(70,908)	(233,777)	(348)	-	-	-	-	(7,278,309)
Segment results	(c)	9,472,755	-	(486,340)	(2,852,864)	(1,387,935)	(1,299,538)	1,011,708	(8,837,915)	(4,380,129)	-	-	(4,380,129)
<b>Assets</b>													
Segment assets	(d)	275,928,353	-	298,866,070	105,324,469	44,968,858	453,571,278	17,525,669	(577,513,945)	618,670,752	-	-	618,670,752
Included in segment assets are:													
- Investment in an associate		-	-	56,435,330	-	-	-	-	-	-	-	-	56,435,330
- Additions to non-current assets other than financial instruments, investment in an associate and deferred tax assets	(e)	11,419,789	-	1,629,787	695,303	26,339,843	-	3,715,210	-	-	-	-	43,799,932
Segment liabilities	(f)	22,946,276	-	165,746,372	22,297,598	23,758,737	32,074,960	2,233,457	(126,821,793)	142,235,607	-	-	142,235,607

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 30. OPERATING SEGMENT (CONTINUED)

#### Business segments (Continued)

Notes to the nature of adjustments and eliminations to arrive at amounts reported in the consolidated financial statements:

- (a) Inter-segment revenues are eliminated on consolidation.
- (b) Other major non-cash income/(expenses) consist of the following items as presented in the respective notes to the financial statements:

	Group	
	2025	2024
	RM	RM
Impairment losses on receivables	(2,181,222)	(15,525,676)
Impairment losses on property, plant and equipment	(47,831)	-
Impairment losses on intangible asset	(68,572)	-
Reversal of impairment losses on receivables	14,779,208	515,098
Bad debts written off	(15,121,035)	(99,996)
Dividend income	3,218	3,040
Gain on disposal of a subsidiary	-	2,203,500
Net gain on disposals of property, plant and equipment	115,664	256,117
Gain on disposal of shares in an associate	23,621,835	-
Net unrealised loss on foreign exchange	(8,190,600)	(9,835,736)
Fair value loss on other investments	(18,601)	(20,562)
Gain on disposals of right-of-use assets	-	2,832,836
Provision for retirement benefits	(501,416)	(477,751)
Inventories written down	(10,620)	(6,741,968)
Reversal of inventories written down	1,797,689	456,153
Property, plant and equipment written off	-	(202,964)
	<u>14,177,717</u>	<u>(26,637,909)</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 30. OPERATING SEGMENT (CONTINUED)

#### Business segments (Continued)

Notes to the nature of adjustments and eliminations to arrive at amounts reported in the consolidated financial statements:  
(continued)

- (c) The following items are added/(deducted from) to segment profit/(loss) to arrive at profit/(loss) after tax presented in the consolidated statement of profit or loss and other comprehensive income:

	Group	
	2025	2024
	RM	RM
Segment profit/(loss)	2,557,582	(4,380,129)
Finance income	10,933,238	10,793,469
Finance costs	(12,732,074)	(14,397,572)
Share of an associate's result	1,956,135	2,546,636
Profit/(Loss) after tax	<u>2,714,881</u>	<u>(5,437,596)</u>

- (d) The following items are added to segment assets to arrive at total assets reported in the consolidated statement of financial position:

	Group	
	2025	2024
	RM	RM
Segment assets	589,381,270	618,670,752
Goodwill on consolidation	13,216,398	13,216,398
Deferred tax assets	3,922,561	4,510,897
Tax recoverable	8,839,169	11,476,950
	<u>615,359,398</u>	<u>647,874,997</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 30. OPERATING SEGMENT (CONTINUED)

#### Business segments (Continued)

Notes to the nature of adjustments and eliminations to arrive at amounts reported in the consolidated financial statements:  
(continued)

- (e) Additions to non-current assets other than financial instruments, investment in an associate and deferred tax assets consist of:

	Group	
	2025	2024
	RM	RM
Property, plant and equipment	30,216,530	24,247,446
Right-of-use assets	12,027,009	19,445,156
Intangible asset	-	107,330
	<b>42,243,539</b>	<b>43,799,932</b>

- (f) The following items are added to segment liabilities to arrive at total liabilities reported in the consolidated statement of financial position:

	Group	
	2025	2024
	RM	RM
Segment liabilities	108,321,062	142,235,607
Lease liabilities	25,119,254	19,073,613
Borrowings	129,166,474	132,537,909
Deferred tax liabilities	160,385	-
Tax payable	2,000,620	1,857,212
	<b>264,767,795</b>	<b>295,704,341</b>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 30. OPERATING SEGMENT (CONTINUED)

#### Business segments (Continued)

#### Major Customers

The following are major customers with revenue equal or more than 10 percent of the Group's revenue:

Group	RM	%	Operating Segment
<b>2025</b>			
Customer A	110,490,226	38	EPCC
Customer B	<u>44,383,009</u>	15	EPCC
<b>2024</b>			
Customer A	<u>85,009,960</u>	26	EPCC

#### Geographical Information

Revenue and non-current assets information based on the geographical location of the customers and assets respectively are as follows:

	Group			
	2025		2024	
	Revenue RM	Non-current assets RM	Revenue RM	Non-current assets RM
Malaysia*	269,134,748	30,256,562	295,143,849	71,013,411
Bangladesh	4,905,058	231,896	12,981,060	231,896
Cambodia	12,974,749	56,027,308	7,147,870	43,697,085
Indonesia	1,495,091	2,340,775	7,408,314	2,680,929
Nepal	5,005,898	-	5,566,364	-
Vietnam	-	56,435,330	-	56,435,330
	<u>293,515,544</u>	<u>145,291,871</u>	<u>328,247,457</u>	<u>174,058,651</u>

The amount of non-current assets consists of property, plant and equipment, right-of-use assets, intangible asset, investment in an associate and goodwill on consolidation.

\* The Company's home country.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 31. CAPITAL COMMITMENT

	Group	
	2025	2024
	RM	RM
In respect of purchase of property, plant and equipment		
Authorised and contracted for:	<b>1,202,507</b>	1,753,908

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Overall financial risk management objective of the Group is to ensure that the Group creates value for its shareholders. The Group focuses on unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Group.

Financial risk management is carried out through risk reviews, internal control systems and adherence to the financial risk management policies of the Group.

The main risk arising from the financial instruments of the Group are credit risk, liquidity risk, interest rate risk and foreign currency risk. Management reviews and agrees policies for managing each of these risks and these are summarised below:

(a) Credit risk

Trade and other receivables, contract assets and cash and bank balances, deposits and placements may give rise to credit risk, which requires the loss to be recognised if a counter party failed to perform as contracted. It is the policy of the Group to monitor the financial standing of these counter parties on an ongoing basis to ensure that the Group is exposed to minimal credit risk.

Primary exposure of the Group to credit risk arises through its trade receivables. The trading terms of the Group with its customers are mainly on credit. The credit period granted by the Group ranged from 15 to 180 days (2024: 14 to 180 days). Each customer has a maximum credit limit and the Group seeks to maintain strict control over its outstanding receivables to minimise credit risk. Overdue balances are reviewed regularly by senior management.

Exposure to credit risk

**Financial assets**

At the end of the reporting period, the maximum exposures to credit risk of the Group and of the Company are represented by the carrying amounts of each class of financial assets recognised in the statements of financial position.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

#### Exposure to credit risk (Continued)

##### (a) Credit risk (Continued)

#### Financial guarantees

At the end of the reporting period, the Directors are of the view that the chances of the third parties and financial institutions to call upon the guarantees are remote. The financial guarantees have not been recognised since the fair value was not material.

Maturity profile of financial guarantee contracts and bank guarantees of the Group and of the Company as at the end of each reporting period based on contractual undiscounted repayment obligations is repayable upon any default by the Group and the Company on contractual obligations.

The maximum exposure of the Group and of the Company to credit risk in relation to the financial guarantees given amounted to RM147,968,918 (2024: RM101,124,367) and RM66,682,383 (2024: RM39,514,023) respectively as at the end of the reporting period.

#### Credit risk concentration profile

The Group is not exposed to any significant credit risk exposure to any single counterparty other than the following:

Group	2025		2024	
	RM	%	RM	%
<b>Trade receivables</b>				
<b>Malaysia</b>				
Top 2 (2024: 1) customers	<u>38,194,984</u>	<u>37</u>	<u>13,212,423</u>	<u>11</u>
<b>Bangladesh</b>				
Top 1 (2024: 1) customer	<u>28,699,588</u>	<u>28</u>	<u>58,494,433</u>	<u>49</u>
<b>Contract assets</b>				
<b>Malaysia</b>				
Top 1 (2024: 1) customer	<u>25,532,111</u>	<u>22</u>	<u>38,955,371</u>	<u>26</u>
<b>Indonesia</b>				
Top 1 (2024: 1) customer	<u>71,582,460</u>	<u>62</u>	<u>87,153,609</u>	<u>59</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Liquidity risk

It is the policy of the Group to ensure continuity in servicing its cash obligations in the future by way of measuring and forecasting its cash commitments, monitoring and maintaining a level of cash and cash equivalents deemed adequate for the operations of the Group.

The table below summarises the maturity profile of the liabilities of the Group and of the Company at the end of the reporting period based on contractual undiscounted repayment obligations.

Group	On demand	One to five	More than	Total
	or within one year	years	five years	
	RM	RM	RM	RM
<b>2025</b>				
<b>Financial liabilities</b>				
Borrowings	50,244,254	79,653,178	-	129,897,432
Lease liabilities	5,951,611	13,381,096	15,231,539	34,564,246
Trade and other payables	86,226,919	-	-	86,226,919
Total undiscounted financial liabilities	<u>142,422,784</u>	<u>93,034,274</u>	<u>15,231,539</u>	<u>250,688,597</u>
Financial guarantees	<u>147,968,918</u>	-	-	<u>147,968,918</u>
<b>2024</b>				
<b>Financial liabilities</b>				
Borrowings	69,465,147	64,225,914	-	133,691,061
Lease liabilities	5,809,477	12,359,409	23,836,470	42,005,356
Trade and other payables	129,570,430	-	-	129,570,430
Total undiscounted financial liabilities	<u>204,845,054</u>	<u>76,585,323</u>	<u>23,836,470</u>	<u>305,266,847</u>
Financial guarantees	<u>101,124,367</u>	-	-	<u>101,124,367</u>

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

#### (b) Liquidity risk (Continued)

The table below summarises the maturity profile of the liabilities of the Group and of the Company at the end of the reporting period based on contractual undiscounted repayment obligations. (continued)

Company	On demand or within one year RM	One to five years RM	More than five years RM	Total RM
<b>2025</b>				
<b>Financial liabilities</b>				
Borrowings	1,696,976	2,755,079	-	4,452,055
Trade and other payables	43,006,634	-	-	43,006,634
Total undiscounted financial liabilities	44,703,610	2,755,079	-	47,458,689
Financial guarantees	66,682,383	-	-	66,682,383
<b>2024</b>				
<b>Financial liabilities</b>				
Borrowings	6,786,173	4,452,055	-	11,238,228
Trade and other payables	30,578,399	-	-	30,578,399
Total undiscounted financial liabilities	37,364,572	4,452,055	-	41,816,627
Financial guarantees	39,514,023	-	-	39,514,023

#### (c) Interest rate risk

Interest rate risk is caused by changes in market interest rate resulting in fluctuation in fair value or future cash flow of financial instruments of the Group and of the Company. The Group's and the Company's interest rate management objective is to manage interest expenses consistent with maintaining an acceptable level of exposure to interest rate fluctuation.

The Group's and the Company's placement in fixed rate deposits and their fixed rate borrowings are not exposed to a risk of change in their fair value due to changes in interest rates. The Group's and the Company's borrowings at variable interest rates are exposed to the risk of change in cash flow due to changes in interest rate. Investment in equity securities and short-term receivables and payables are not significantly exposed to interest rate risk.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(c) Interest rate risk (Continued)

The following tables set out the carrying amounts, the weighted average effective interest rates ("WAEIR") of the Group's and of the Company's financial instruments as at the reporting date and the periods in which they reprice or mature, whichever is earlier:

Group 2025	WAEIR %	Within 1 year RM	2 - 5 years RM	More than 5 years RM	Total RM
<b>Financial asset</b>					
<u>Fixed rate:</u>					
Deposits with financial institutions	2.14	36,225,248	-	-	36,225,248
<b>Financial liabilities</b>					
<u>Fixed rate:</u>					
Lease liabilities	7.02	4,485,910	7,080,132	13,553,212	25,119,254
Bankers' acceptances	4.22	30,602,103	-	-	30,602,103
<u>Floating rate:</u>					
Term loans	5.32	19,298,210	79,266,161	-	98,564,371
<b>2024</b>					
<b>Financial asset</b>					
<u>Fixed rate:</u>					
Deposits with financial institutions	1.92	29,985,325	-	-	29,985,325
<b>Financial liabilities</b>					
<u>Fixed rate:</u>					
Lease liabilities	6.61	4,751,410	8,786,435	5,535,768	19,073,613
Bankers' acceptances	4.84	31,870,050	-	-	31,870,050
Trust receipts	8.07	1,588,780	-	-	1,588,780
<u>Floating rate:</u>					
Term loans	5.32	11,420,782	63,544,851	-	74,965,633
Revolving credit	5.05	24,113,446	-	-	24,113,446

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(c) Interest rate risk (Continued)

The following tables set out the carrying amounts, the weighted average effective interest rates ("WAEIR") of the Group's and of the Company's financial instruments as at the reporting date and the periods in which they reprice or mature, whichever is earlier: (Continued)

Company 2025	WAEIR %	Within 1 year RM	2 - 5 years RM	More than 5 years RM	Total RM
<b>Financial asset</b>					
<u>Fixed rate:</u>					
Other receivables	7.00	-	30,566,589	-	30,566,589
<b>Financial liabilities</b>					
<u>Fixed rate:</u>					
Other payable	7.00	39,266,318	-	-	39,266,318
<u>Floating rate:</u>					
Term loan	5.68	1,500,000	2,625,000	-	4,125,000
<b>2024</b>					
<b>Financial asset</b>					
<u>Fixed rate:</u>					
Other receivables	7.00	-	29,429,361	-	29,429,361
<b>Financial liabilities</b>					
<u>Fixed rate:</u>					
Other payable	7.00	28,350,053	-	-	28,350,053
<u>Floating rate:</u>					
Term loan	5.73	1,500,000	4,125,000	-	5,625,000
Revolving credit	4.87	5,000,000	-	-	5,000,000

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(c) Interest rate risk (Continued)

Sensitivity analysis for fixed rate instruments

Sensitivity analysis for fixed rate instruments at the end of the reporting period is not presented as fixed rate instruments are not affected by changes in interest rates.

Cash flows sensitivity analysis for floating rate instruments

	Group		Company	
	2025	2024	2025	2024
	RM	RM	RM	RM
<b>Floating rate instruments</b>				
<u>Financial liability</u>				
Borrowings	<b>98,564,371</b>	99,079,079	<b>4,125,000</b>	10,625,000
Net financial liability	<b>98,564,371</b>	99,079,079	<b>4,125,000</b>	10,625,000

The following illustrates the sensitivity of profit/(loss) after tax and equity to a reasonably possible change in interest rates of +/- 25 (2024: +/-25) basis points ("bp"). These changes are considered to be reasonably possible based on observation of current market conditions. The calculations are based on a change in the average market interest rate for each period, and the financial instruments held at each reporting date that are sensitive to changes in interest rates. All other variables are held constant.

	Effect on profit/(loss) after tax and equity			
	Increase/(Decrease)			
	Group		Company	
	+0.25%	-0.25%	+0.25%	-0.25%
	RM	RM	RM	RM
2025	<b>(187,272)</b>	<b>187,272</b>	<b>(7,838)</b>	<b>7,838</b>
2024	<b>(188,250)</b>	<b>188,250</b>	<b>(20,188)</b>	<b>20,188</b>

(d) Foreign currency risk

The Group and the Company are expected to be exposed to foreign currency risk as a result of their normal operating activities, where the currency denomination differs from the local currency, Ringgit Malaysia ("RM"). The Group's and the Company's policy is to keep the foreign exchange exposure to an acceptable level.

The Group and the Company are exposed to transactional currency risk primarily through sales and costs of sales that are denominated in a currency other than the functional currency to which they related. The currency giving rise to this risk is primarily United States Dollar ("USD"), Indonesian Rupiah ("IDR"), Indian rupee ("INR"), Euro ("EUR"), Papua New Guinean Kina ("PGK"), Vietnamese Dong ("VND"), Nepalese Rupee ("NPR") and Bangladeshi Taka ("BDT").

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Foreign currency risk (Continued)

The net unhedged financial assets and financial liabilities of the Group and of the Company that is not denominated in the functional currency other than those disclosed in the notes above, are as follows:

Financial assets and liabilities held in non-functional currency:

	Group	
	2025	2024
	RM	RM
<u>Trade and other receivables</u>		
USD	19,984,715	60,117,478
IDR	841,402	2,504,319
EUR	14,419,679	16,140,561
PGK	288,695	337,512
VND	191,548	186,664
NPR	1,493,144	233,638
BDT	10,570,525	11,948,014
<u>Cash and bank balances, deposits and placements</u>		
USD	56,126,959	17,500,801
IDR	1,004,291	1,508,952
EUR	5,117,769	5,025,478
PGK	35,112	41,291
VND	602,139	701,960
NPR	5,706	84,917
BDT	483,280	174,033
<u>Trade and other payables</u>		
USD	(11,988,575)	(27,228,156)
IDR	(292,329)	(837,426)
INR	-	(50,184)
PGK	(281,385)	(553,021)
NPR	(13,057,230)	-
BDT	(5,689,095)	-
<u>Borrowings</u>		
USD	(73,238,089)	(11,223,471)
IDR	(11,030,768)	(53,847,227)

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Foreign currency risk (Continued)

Financial assets and liabilities held in non-functional currency: (Continued)

	Group	
	2025	2024
	RM	RM
<u>Contract assets</u>		
USD	1,827,637	2,165,769
BDT	1,844,501	682,133
NPR	1,165,983	-
<u>Contract liabilities</u>		
USD	(1,844,921)	(1,103,390)
BDT	(152,060)	(1,500,042)
NPR	(117,232)	-
<u>Net exposure</u>		
USD	(9,132,274)	40,229,031
IDR	(9,477,404)	(50,671,383)
INR	-	(50,184)
EUR	19,537,448	21,166,039
PGK	42,422	(174,218)
VND	793,687	888,624
NPR	(10,509,629)	318,555
BDT	7,057,151	11,304,138

#### Foreign currency sensitivity analysis

The following table illustrates the sensitivity of profit/ (loss) after tax and equity with regards to the Group's and the Company's financial assets and financial liabilities and the RM/USD exchange rate, RM/IDR exchange rate, RM/INR exchange rate, RM/EUR exchange rate, RM/PGK exchange rate, RM/VND exchange rate, RM/NPR exchange rate and RM/BDT exchange rate, assuming all other things being equal.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 32. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Foreign currency risk (Continued)

#### Foreign currency sensitivity analysis (Continued)

If the RM had strengthened/weakened against the USD, IDR, INR, EUR, PGK, VND, NPR and BDT then the impact would be as follows:

	Effect on profit/(loss) after tax and equity Increase/(Decrease)	
	Group	
	2025 RM	2024 RM
<u>RM/USD</u>		
- Strengthened 2% (2024: 2%)	<b>(106,145)</b>	611,481
- Weakened 2% (2024: 2%)	<b>106,145</b>	(611,481)
<u>RM/IDR</u>		
- Strengthened 2% (2024: 2%)	<b>(143,840)</b>	(770,205)
- Weakened 2% (2024: 2%)	<b>143,840</b>	770,205
<u>RM/INR</u>		
- Strengthened 2% (2024: 2%)	-	(763)
- Weakened 2% (2024: 2%)	-	763
<u>RM/EUR</u>		
- Strengthened 2% (2024: 2%)	<b>296,969</b>	321,724
- Weakened 2% (2024: 2%)	<b>(296,969)</b>	(321,724)
<u>RM/PGK</u>		
- Strengthened 2% (2024: 2%)	<b>645</b>	(2,648)
- Weakened 2% (2024: 2%)	<b>(645)</b>	2,648
<u>RM/VND</u>		
- Strengthened 2% (2024: 2%)	<b>12,064</b>	13,507
- Weakened 2% (2024: 2%)	<b>(12,064)</b>	(13,507)
<u>RM/NPR</u>		
- Strengthened 2% (2024: 2%)	<b>(159,746)</b>	4,842
- Weakened 2% (2024: 2%)	<b>159,746</b>	(4,842)
<u>RM/BDT</u>		
- Strengthened 2% (2024: 2%)	<b>107,269</b>	171,823
- Weakened 2% (2024: 2%)	<b>(107,269)</b>	(171,823)

Exposures to foreign exchange rates vary during the year depending on the volume of overseas transactions. Nonetheless, the analysis above is considered to be representative of the Group's and the Company's exposure to currency risk.

## Notes to the Financial Statements

31 December 2025 (Cont'd)

### 33. CAPITAL MANAGEMENT

The Group's and the Company's objective when managing capital are to safeguard the Group's and the Company's ability to continue as a going concern and to maintain an optimal capital structure so as to maximise shareholder value. The Group's and Company's policy is to maintain an adequate capital base so as to maintain investor, creditor and market confidence and to sustain future business developments. The Group and the Company fund their operations and growth through a mix of equity and debts. This includes the maintenance of adequate lines of credit and assessing the need to raise additional equity when required.

In the management of capital risk, management takes into consideration the net debt equity ratio as well as the Group's and the Company's working capital requirement. The net debt equity ratio is calculated as net debts divided by total capital. Net debts are calculated as total liabilities less total tax payable, deferred tax liabilities and cash and bank balances, deposits and placements. Total capital comprises share capital and reserves attributable to equity holders of the Group and of the Company.

	Group		Company	
	2025	2024	2025	2024
	RM	RM	RM	RM
Net debts	<b>120,681,432</b>	202,956,350	<b>43,462,311</b>	38,312,532
Total equity attributable to owners of the parent	<b>322,143,950</b>	321,297,474	<b>304,483,808</b>	306,730,128
Total debts against equity ratio	<b>0.37</b>	0.63	<b>0.14</b>	0.12

There were no changes in the Group's and the Company's approach to capital management during the financial year.

### 34. SIGNIFICANT EVENT DURING THE FINANCIAL YEAR

On 28 April 2025, RBC Water Sdn. Bhd. ("RBC"), a wholly owned subsidiary of the Group, entered into a conditional share sales agreement with Korea Water Resources Corporation ("Purchaser") for the disposal by RBC to the Purchaser of RBC's entire 30% equity interest in Phu My Vinh Construction and Investment Corporation for a cash consideration of VND500.82 billion (equivalent to RM82,013,300) ("Disposal"), resulting in a gain of RM23,621,835 from the disposal of equity interest in an associate.

The above Disposal has been completed on 16 September 2025.

### 35. SIGNIFICANT EVENT SUBSEQUENT TO THE END OF THE REPORTING PERIOD

Ongoing geopolitical tensions in the Middle East have contributed to elevated energy prices, intermittent global supply chain disruptions, and increased volatility in global currency movements. These factors may, if prolonged, place indirect pressure on input costs and consumer sentiment.

The geopolitical situation in the Middle East remains uncertain, and as at the date of this report, the Group has not experienced any material adverse impact on its operations or financial position arising directly from these developments. Nevertheless, the Group will continue to monitor developments and assess the potential operational and financial implications of the conflict.

# Disclosure of Financial Data for Shariah Screening

Pursuant to Paragraph 9.25A and Paragraph 9.41(b) of the Main Market Listing Requirements (“MMLR”), below are the financial data that are relevant for the purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group’s business activities and interest-based financial position.

## (a) Group Total Income and Total Assets

	Group	
	2025	2024
	RM	RM
Revenue	293,515,544	328,247,457
Other income	16,700,151	3,310,315
Finance income	10,933,238	10,793,469
Share of profit of an equity-accounted associate	1,956,135	2,546,636
<b>Total Income</b>	<b>323,105,068</b>	<b>344,897,877</b>
<b>Total Assets</b>	<b>615,359,398</b>	<b>647,874,997</b>

## (b) Business Activities (Shariah Non-Compliant Activities)

	Group	
	2025	2024
	RM	RM
Finance income	680,936	783,214

## (c) Component of Financial Position

### (i) Cash Component

	Group	
	2025	2024
	RM	RM
<b>Islamic Account/Instruments:</b>		
- Cash and balance (Exclude cash in hand)	29,697,581	36,889,728
- Deposit with licensed bank	12,349,601	425,878
<b>Total Cash</b>	<b>42,047,182</b>	<b>37,315,606</b>
<b>Conventional Account/Instruments:</b>		
- Cash and balance (Exclude cash in hand)	58,132,253	30,452,933
- Deposit with licensed bank	41,745,923	23,122,240
<b>Total Cash</b>	<b>99,878,176</b>	<b>53,575,173</b>
<b>Total Cash Component</b>	<b>141,925,358</b>	<b>90,890,779</b>

## Disclosure of Financial Data for Shariah Screening (Cont'd)

Pursuant to Paragraph 9.25A and Paragraph 9.41(b) of the Main Market Listing Requirements ("MMLR"), below are the financial data that are relevant for the 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. (Continued)

### (c) Component of Financial Position (Cont'd)

#### (ii) Debt Component

	Group	
	2025	2024
	RM	RM
<b>Islamic Financing:</b>		
Current		
- Borrowings	37,383,293	32,483,640
Non-Current		
- Borrowings	<u>66,049,178</u>	<u>50,449,460</u>
<b>Total Borrowings</b>	<u>103,432,471</u>	<u>82,933,100</u>
<b>Conventional Financing:</b>		
Current		
-Borrowings	12,517,020	36,509,418
Non-Current		
-Borrowings	<u>13,216,983</u>	<u>13,095,391</u>
<b>Total Borrowings</b>	<u>25,734,003</u>	<u>49,604,809</u>
<b>Total Debt Component</b>	<u>129,166,474</u>	<u>132,537,909</u>

# Analysis of Shareholdings

As At 27 March 2026

Total number of issued shares : 472,657,651 ordinary shares

Voting rights : One vote per ordinary share

## DISTRIBUTION OF SHAREHOLDINGS

Size of Shareholdings	No. of Shareholders	% of Shareholders	Total Shareholdings	% of Shareholdings
less than 100 shares	35	1.11	867	0.00
100 to 1,000 shares	328	10.40	180,360	0.04
1,001 to 10,000 shares	1,451	46.01	7,705,415	1.63
10,001 to 100,000 shares	1,094	34.69	37,660,284	7.97
100,001 to less than 5% of issued shares	242	7.67	208,133,015	44.03
5% and above of issued shares	4	0.13	218,977,709	46.33
<b>Total</b>	<b>3,154</b>	<b>100.00</b>	<b>472,657,651</b>	<b>100.00</b>

## 30 LARGEST SECURITIES ACCOUNT HOLDERS AS PER RECORD OF DEPOSITORS

(Without aggregating the securities from different securities accounts belonging to the same Depositor)

No.	Name of Shareholders	No. of Shares	Percentage (%)
1	Public Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Nik Awang @ Wan Azmi Bin Wan Hamzah (E-KPG/JRL)	66,600,000	14.09
2	Nik Awang @ Wan Azmi Bin Wan Hamzah	62,604,741	13.25
3	Kenanga Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Nik Anida Binti Nik Manshor	50,000,000	10.58
4	Chan Liew Hoon	39,772,968	8.41
5	Kenanga Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Nik Awang @ Wan Azmi Bin Wan Hamzah	21,190,000	4.48
6	Sia Bun Chun	15,764,009	3.34
7	Public Nominees (Asing) Sdn Bhd Beneficiary: Pledged Securities Account for Sia Bun Chun	14,600,000	3.09
8	Nik Anida Binti Nik Manshor	10,000,000	2.12
9	Alliancegroup Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Shanmugam A/L Thoppalan	8,703,300	1.84
10	Gan Kim Huat	8,695,949	1.84

## Analysis of Shareholdings (Cont'd)

As At 27 March 2026

### 30 LARGEST SECURITIES ACCOUNT HOLDERS AS PER RECORD OF DEPOSITORS (CONT'D)

(Without aggregating the securities from different securities accounts belonging to the same Depositor)

No.	Name of Shareholders	No. of Shares	Percentage (%)
11	Graceful Assessment Sdn. Bhd.	8,035,000	1.70
12	CIMSEC Nominees (Tempatan) Sdn Bhd Beneficiary: CIMB for United Flagship Sdn Bhd (PB)	7,374,600	1.56
13	Alliancegroup Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Vanitha A/P Kaneson	6,780,400	1.43
14	Kenanga Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Mohammed Rashdan bin Mohd Yusof	4,538,900	0.96
15	Zenith Highlight Sdn Bhd	4,136,257	0.88
16	Public Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Wong Yee Hui	3,530,900	0.75
17	Maybank Nominees (Tempatan) Sdn Bhd Beneficiary: Inceif (IFM Kenanga-I)	2,708,600	0.57
18	Maybank Nominees (Tempatan) Sdn Bhd Beneficiary: Iclif (IFM Kenanga-I)	2,506,300	0.53
19	Quek Phaik Im	2,491,900	0.53
20	Public Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Heah Hong Chew (E-KPG)	2,179,400	0.46
21	Zenith Highlight Sdn Bhd	2,166,100	0.46
22	Pacific & Orient Insurance Co Berhad	1,900,000	0.40
23	RHB Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Ooi Keng Thye	1,842,000	0.39
24	Tan Jing Pho	1,666,800	0.35
25	CIMB Islamic Nominees (Tempatan) Sdn Bhd Beneficiary: CIMB Islamic Trustee Berhad – Kenanga Islamic Balanced Fund	1,656,500	0.35
26	Su Ming Keat	1,625,000	0.34
27	Maybank Nominees (Tempatan) Sdn Bhd Beneficiary: Medical Fund ESG (IFM Kenanga)	1,387,500	0.29
28	Kenanga Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Abdul Aziz bin Abu Bakar	1,320,300	0.28
29	Ooi Keng Thye	1,300,300	0.28
30	RHB Nominees (Tempatan) Sdn Bhd Beneficiary: Pledged Securities Account for Susy Ding	1,255,000	0.27

## Analysis of Shareholdings (Cont'd)

As At 27 March 2026

### SUBSTANTIAL SHAREHOLDERS AS PER THE REGISTER OF SUBSTANTIAL SHAREHOLDERS

Name of Substantial Shareholders	Direct Interest		Indirect Interest <sup>(1)</sup>	
	No. of Shares	%	No. of Shares	%
Tan Sri Nik Awang @ Wan Azmi Bin Wan Hamzah	<sup>(2)</sup> 150,394,741	31.82	<sup>(3)</sup> 60,000,000	12.69
Puan Sri Nik Anida Binti Nik Manshor	<sup>(3)</sup> 60,000,000	12.69	<sup>(2)</sup> 150,394,741	31.82
Chan Liew Hoon	39,772,968	8.41	<sup>(4)</sup> 30,364,009	6.42
Sia Bun Chun	<sup>(4)</sup> 30,364,009	6.42	39,772,968	8.41

#### Notes:

- (1) Deemed interested by virtue of shares held by his/her spouse.  
(2) Including shares held under Public Nominees (Tempatan) Sdn Bhd and Kenanga Nominees (Tempatan) Sdn Bhd.  
(3) Including shares held under Kenanga Nominees (Tempatan) Sdn Bhd.  
(4) Including shares held under Public Nominees (Asing) Sdn Bhd.

### DIRECTORS' SHAREHOLDINGS AS PER THE REGISTER OF DIRECTORS' SHAREHOLDINGS

Name	Direct Interest		Indirect Interest <sup>(1)</sup>	
	No. of Shares	%	No. of Shares	%
Sia Bun Chun	<sup>(2)</sup> 30,364,009	6.42	39,772,968	8.41
Dr. Ir. Jeyanthi Ramasamy	-	-	-	-
Shaharuddin Zainuddin	-	-	-	-
Kamarol Zaman Radzak	-	-	-	-
Wan Afzal-Aris Wan Azmi	-	-	-	-
Amylia Azlan	-	-	-	-

#### Notes:

- (1) Deemed interested by virtue of shares held by his spouse.  
(2) Including shares held under Public Nominees (Asing) Sdn Bhd.

### GROUP CHIEF EXECUTIVE OFFICER'S SHAREHOLDINGS

Name	Direct Interest		Indirect Interest	
	No. of Shares	%	No. of Shares	%
Amirul Azhar Bin Baharom	-	-	-	-

# List of Properties

No	Address	Description/ Existing Use	Land/ Built up Area (sq ft)	Year of acquisition	Tenure/Date of Expiry of Lease	Age of Building	Net Book Value @31/12/25	Date of Revaluation, if any
1	Lot 12-14, Kawasan Perindustrian Bentong, 28700 Bentong, Pahang	Factory and office	76,055 / 36,194	1989	66 years expiring on 08.04.2059	16 years	7,914,161	-
2	Lot 5D, Kawasan Perindustrian Bentong, 28700 Bentong, Pahang	Warehouse and store	224,029 / 71,005	2014	66 years expiring on 22.03.2053	33 years	2,736,414	-
3	Lot 11, Kawasan Perindustrian Bentong, 28700 Bentong, Pahang	Warehouse and store	335,700 / 36,000	2006	66 years expiring on 08.04.2059	32 years	1,944,377	-
4	Lot 5C, Kawasan Perindustrian Bentong, 28700 Bentong, Pahang	Vacant land	133,074 / N/A	2014	66 years expiring on 22.03.2053	N/A	959,337	-
5	Unit 3A33,3A35,3A37 & 3A39 Block A, Kelana Centre Point, Jalan SS7/19, 47301 Petaling Jaya	Office	6,297	2016	23.01.2094	N/A	1,840,667	-
6	Lot 18, Kawasan Perindustrian Bentong, 28700 Bentong, Pahang	Factory	219,909 / 38,182	1996	66 years expiring on 16.09.2053	21 years	1,693,591	-
7	Lot 20D, Kawasan Perindustrian Bentong, 28700 Bentong, Pahang	Factory, warehouse and office	130,680 / 45,200	1992	66 years expiring on 25.01.2060	29 years	1,383,406	-
8	Lot 10, Kawasan Perindustrian Bentong, 28700 Bentong, Pahang	Factory, warehouse and office	217,800 / 48,420	1988	66 years expiring on 22.03.2053	36 years	1,100,347	-
9	Jalan SS 3/60, Petaling Jaya	Workers housing	3,199	2012	Freehold	47 years (reg. April 1977)	1,155,413	-
10	No.113 Jalan SS5/1, Petaling Jaya	Store	1,646	2012	Freehold	32 years (reg. April 1993)	628,280	-
11	Southeast Aceh, Babussalam, Batu Mbulan	Power plant	2,274,985	2014-2017	50 years expiring in 2071	4 years	1,720,862	-

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**ROHAS TECNIC BERHAD**  
(Registration No. 199401016997 (302675-A))  
(Incorporated in Malaysia)

# Proxy Form

I/We,	NRIC No./Passport No. /Company No.	
	Contact number:	
Address:		

being a member/members of **ROHAS TECNIC BERHAD**, hereby appoint

Full Name	NRIC No./Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address			
Email address		Contact number:	

\*and/\*or failing him/her (\*delete as appropriate)

Full Name	NRIC No./Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address			
Email address		Contact number:	

or failing him/her/them, the Chairman of the Meeting as \*my/our proxy to vote for \*me/us on \*my/our behalf at the Thirty-Second ("32<sup>nd</sup>") Annual General Meeting of the Company to be held at Topas Room, Ground Floor, The Saujana Hotel Kuala Lumpur, Saujana Resort, Jalan Lapangan Terbang SAAS, 40150 Shah Alam, Selangor Darul Ehsan, Malaysia ("Meeting Venue") on Thursday, 11 June 2026 at 10:00 a.m. or any adjournment thereof and \*my/our proxy is to vote as indicated below: -

		RESOLUTION	**FOR	**AGAINST
<b>AGENDA :-</b>				
	Ordinary Resolutions			
1.	Re-election of Sia Bun Chun as Director	1		
2.	Re-election of Wan Afzal-Aris Wan Azmi as Director	2		
3.	Re-election of Amylia Azlan as Director	3		
4.	Approval of Directors' fees and benefits payable to the Non-Executive Directors of up to RM845,600.00 from the conclusion of this meeting until the conclusion of the next Annual General Meeting of the Company	4		
5.	Re-appoint BDO PLT as Auditors of the Company for the financial year ending 31 December 2026 and to authorise the Directors to fix their remuneration.	5		
6.	Authority for Directors to issue shares	6		
7.	Proposed Share Buy-Back Authority	7		

\*\* (Please indicate with an "X" in the space provided and to show how you wish your vote to be cast. If no specific direction as to voting is given, the proxy will vote or abstain at his/her discretion).

Dated on this \_\_\_\_\_ day of \_\_\_\_\_ 2026

CDS Account No.	
No. of shares held	

Signature(s) / Common Seal of Shareholder(s)

\* Strike out whichever is inapplicable

**Notes:**

- (1) In respect of deposited securities, only members whose names appear in the Record of Depositors on 3 June 2026 (General Meeting Record of Depositors) shall be eligible to attend and vote at this Annual General Meeting ("AGM" or "Meeting"), or appoint a proxy to attend and vote on his behalf. A proxy may but need not be a member of the Company.
- (2) A member who is an authorised nominee may appoint not more than two (2) proxies in respect of each securities account he holds with ordinary shares of the Company standing to the credit of the said securities account. A member other than an authorised nominee shall be entitled to appoint not more than two (2) proxies to attend and vote at the same meeting. For a member who is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("**omnibus account**"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account the member holds.
- (3) Where a member appoints more than one (1) proxy, the appointment shall be invalid unless the member specifies the proportions of the member's shareholding to be represented by each proxy.
- (4) The instrument appointing a proxy shall be in writing under the hand of the appointor or his attorney duly authorised in writing or if the appointor is a corporation either under Common Seal or under the hand of an officer or attorney duly authorised.
- (5) The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority shall be deposited at the office of the Share Registrar, Securities Services (Holdings) Sdn. Bhd. at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan not less than forty-eight (48) hours before the time for holding the Meeting or any adjournment thereof. All resolutions set out in this notice of meeting are to be voted by poll.

The Administrative Guide for the Conduct of a General Meeting is available for download at [rohastecnic.com](http://rohastecnic.com).

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AFFIX  
STAMP

**The Share Registrar**  
**ROHAS TECNIC BERHAD 199401016997 (302675-A)**

c/o **Securities Services (Holdings) Sdn. Bhd.**  
Level 7, Menara Milenium,  
Jalan Damanlela,  
Pusat Bandar Damansara,  
Damansara Heights,  
50490 Kuala Lumpur,  
Wilayah Persekutuan Kuala Lumpur

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**ROHAS TECNIC BERHAD 199401016997 (302675-A)**

15<sup>th</sup> Floor, East Wing, Rohas Tecnic, No. 9, Jalan P. Ramlee,  
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**rohastecnic.com**