MyTech Group

MYTECH GROUP BERHAD

Registration No.: 198401001418 (113939-U)

ANNUAL REPORT 2026

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CORPORATE **INFORMATION**

BOARD OF DIRECTORS

Tan Sri Dato' Cheng Joo Teik
Executive Chairman
(re-designated as Executive Chairman on 18.09.2025)

Dato' Douglas Cheng Heng Lee
Executive Director

Wong Kok Kin
Executive Director
(resigned as Alternate Director to Dato' Douglas Cheng Heng Lee on 27.08.2025 & appointed as Executive Director on 27.08.2025)

Datuk Dr. Ng Bee Ken
Non-Independent Non-Executive Director

Lai Yin San
Independent Non-Executive Director
(appointed on 30.06.2026)

Yeo Huey Yieng
Independent Non-Executive Director
(appointed on 30.06.2026)

Dato' Lim Kim Huat
Executive Chairman
(retired on 27.08.2025)

Elisa Tan Mun-E
Independent Non-Executive Director
(resigned on 30.06.2026)

Eng Szi Lok
Independent Non-Executive Director
(resigned on 30.06.2026)

AUDIT COMMITTEE

Lai Yin San (Chairlady)
Independent Non-Executive Director
(appointed on 30.06.2026)

Datuk Dr. Ng Bee Ken
Non-Independent Non-Executive Director

Yeo Huey Yieng
Independent Non-Executive Director
(appointed on 30.06.2026)

Eng Szi Lok (Chairlady)
Independent Non-Executive Director
(resigned on 30.06.2026)

Elisa Tan Mun-E
Independent Non-Executive Director
(resigned on 30.06.2026)

NOMINATION COMMITTEE

Lai Yin San (Chairlady)
Independent Non-Executive Director
(appointed on 30.06.2026)

Datuk Dr. Ng Bee Ken
Non-Independent Non-Executive Director

Yeo Huey Yieng
Independent Non-Executive Director
(appointed on 30.06.2026)

Eng Szi Lok (Chairlady)
Independent Non-Executive Director
(resigned on 30.06.2026)

Elisa Tan Mun-E
Independent Non-Executive Director
(resigned on 30.06.2026)

REMUNERATION COMMITTEE

Lai Yin San (Chairlady)
Independent Non-Executive Director
(appointed on 30.06.2026)

Datuk Dr. Ng Bee Ken
Non-Independent Non-Executive Director

Yeo Huey Yieng
Independent Non-Executive Director
(appointed on 30.06.2026)

Eng Szi Lok (Chairlady)
Independent Non-Executive Director
(resigned on 30.06.2026)

Elisa Tan Mun-E
Independent Non-Executive Director
(resigned on 30.06.2026)

COMPANY SECRETARIES

Lim Seck Wah
MAICSA 0799845
SSM PC No. 202008000054

Tang Chi Hoe (Kevin)
MAICSA 7045754
SSM PC No. 202008002054

REGISTERED OFFICE

Level 15-2, Bangunan Faber Imperial Court,
Jalan Sultan Ismail,
50250 Kuala Lumpur.
Tel : 03-2692 4271
Fax : 03-2732 5388
Email : mega-info@megacorp.com.my

SHARE REGISTRAR

Mega Corporate Services Sdn. Bhd.
Registration No. 198901010682 (187984-H)
Level 15-2, Bangunan Faber Imperial Court, Jalan Sultan Ismail,
50250 Kuala Lumpur.
Tel : 03-2692 4271
Fax : 03-2732 5388
Email : mega-sharereg@megacorp.com.my

BUSINESS ADDRESS

Level 9 Block K, Solaris Mont Kiara,
No. 2 Jalan Solaris,
50480 Kuala Lumpur.
Tel : 03-6209 9000
Fax : 03-6209 9099
Email : enquiry@mytechgroup.com.my

EXTERNAL AUDITORS

Messrs Grant Thornton Malaysia PLT
(201906003682 & LLP0022494-LCA)
Chartered Accountants (AF 0737)
Level 11, Sheraton Imperial Court
Jalan Sultan Ismail
50250 Kuala Lumpur
Tel : 03-2692 4022
Fax : 03-2691 5229

PRINCIPAL BANKERS

CIMB Islamic Bank Berhad
Maybank Islamic Berhad
Public Bank Berhad
RHB Asset Management Sdn Bhd
AHAM Asset Management Bhd

STOCK EXCHANGE LISTING

Main Market of Bursa Malaysia Securities Berhad
Stock Name : MYTECH
Stock Code : 7692

NOTICE OF **ANNUAL GENERAL MEETING**

NOTICE IS HEREBY GIVEN THAT the Forty-Second Annual General Meeting ("**AGM**") of the Company will be held at Dewan Berjaya, Bukit Kiara Equestrian & Country Resort, Jalan Bukit Kiara, Off Jalan Damansara, 60000 Kuala Lumpur on Thursday, 27 August 2026 at 12.00 noon or at any adjournment thereof, for the following purposes: -

AGENDA

ORDINARY BUSINESS

1. To table the Audited Financial Statements for the financial year ended 31 March 2026 together with the Reports of the Directors and Auditors thereon.

2. To approve the payment of Directors' allowances and benefits up to RM380,000.00 from this AGM until the next AGM. **Ordinary Resolution 1**

3. To re-elect the following Directors retiring by rotation pursuant to the Company's Constitution:

   a) Datuk Dr. Ng Bee Ken (Article 86) **Ordinary Resolution 2**
   b) Mr. Wong Kok Kin (Article 92) **Ordinary Resolution 3**
   c) Ms. Lai Yin San (Article 92) **Ordinary Resolution 4**
   d) Ms. Yeo Huey Yieng (Article 92) **Ordinary Resolution 5**

4. To re-appoint Messrs Grant Thornton Malaysia PLT as Auditors of the Company until the conclusion of the next Annual General Meeting and to authorise the Directors to fix their remuneration. **Ordinary Resolution 6**

SPECIAL BUSINESS

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

5. **AUTHORITY TO ISSUE SHARES AND WAIVER OF PRE-EMPTIVE RIGHTS** **Ordinary Resolution 7**

   "THAT pursuant to Sections 75 and 76 of the Companies Act 2016 ("the Act") and subject to the approvals from the relevant governmental and/or regulatory authorities, the Directors be and are hereby empowered to issue shares in the Company from time to time and upon such terms and conditions and for such purposes and to such persons as the Directors may, in their absolute discretion, deem fit provided that the aggregate number of shares to be issued does not exceed 10% of the total number of issued shares of the Company at the time of submission to the authority AND THAT the Directors be and are also hereby empowered to obtain the approval from Bursa Malaysia Securities Berhad for the listing of and quotation for the additional shares so issued AND THAT such authority shall continue in force until the conclusion of the next Annual General Meeting of the Company.

   AND THAT pursuant to Section 85 of the Act to be read together with Article 3 of the Company's Constitution, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company to be offered new Company shares ranking equally to the existing issued Company shares arising from any issuance of the new Company shares pursuant to Sections 75 and 76 of the Act."

NOTICE OF ANNUAL GENERAL MEETING
(Cont'd)

6. To transact any other business of which due notice shall have been given in accordance with the Companies Act 2016 and the Company's Constitution.

BY ORDER OF THE BOARD

LIM SECK WAH (MAICSA 0799845 & SSM PC No. 202008000054)
TANG CHI HOE (KEVIN) (MAICSA 7045754 & SSM PC No. 202008002054)
Company Secretaries

Dated this 29 July 2026
Kuala Lumpur

Notes:

1. Only a depositor whose name appears on the Record of Depositors as at **20 August 2026** shall be entitled to attend the said meeting or appoint proxies to attend, speak and vote on his/her behalf.

2. A proxy may but need not be a member of the Company. A member may appoint up to two (2) proxies to attend and vote at the same meeting. Where a member appoints two (2) proxies, the appointment shall be invalid unless he/she specifies the proportions of his/her holdings to be represented by each proxy in a poll.

3. Where a member is an authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991, it may appoint at least one (1) proxy but not more than two (2) proxies in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.

4. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorized nominee may appoint in respect of each omnibus account it holds.

5. The instrument appointing a proxy, in the case of an individual, shall be signed by the appointer or by his attorney duly authorised in writing, and in the case of a corporation, shall be executed under its Common Seal or under the hand of an officer or attorney of the corporation duly authorised.

6. The Form of Proxy shall be deposited at the Registered Office of the Company at **Level 15-2, Bangunan Faber Imperial Court, Jalan Sultan Ismail, 50250 Kuala Lumpur** or email to **mega-sharereg@megacorp.com.my** not less than forty-eight (48) hours before the time set for holding the meeting or any adjournment thereof.

   You also have the option to submit the proxy appointment electronically at **https://www.equiti.my/**. For further information on the electronic lodgement of Form of Proxy, kindly refer to the annexure of the Administrative Notes.

7. All resolutions set out in this Notice of Annual General Meeting will be put to vote by way of poll pursuant to the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

8. **Personal Data Privacy**
   By submitting the duly executed proxy form, a member and his/her proxy consent to the Company (and/or its agents/services providers) collecting, using and disclosing the personal data therein in accordance with the Personal Data Protection Act 2010 for this meeting and any adjournment thereof.

NOTICE OF ANNUAL GENERAL MEETING
(Cont'd)

Explanatory Notes:

1. Ordinary Resolution 7 - Authority to Issue Shares and Waiver of Pre-emptive Rights

   The proposed Ordinary Resolution 7, if passed, will empower the Directors to issue shares up to 10% of the total number of issued shares of the Company at any one time during the validity of the authority granted for such purposes as they may consider being in the best interest of the Company. This authority, unless revoked or varied at a general meeting, will expire at the next Annual General Meeting ("AGM") of the Company.

   The general mandate sought to grant authority to Directors to issue shares is a renewal of the mandate that was approved by the shareholders at the last AGM held on 27 August 2025.

   The renewal of the general mandate is to provide flexibility to the Company to issue new shares without the need to convene a separate general meeting to obtain shareholders' approval so as to avoid incurring additional cost and time. The purpose of this general mandate is for possible fund-raising exercises including but not limited to further placement of shares for purpose of funding current and/or future investment projects, working capital and/or acquisitions.

   The previous mandate granted by the shareholders had not been utilised and hence no proceed was raised therefrom.

   The waiver of pre-emptive rights pursuant to Section 85 of the Act will allow the Directors of the Company to issue new shares of the Company which rank equally with the existing issued shares of the Company, to any person without having to offer new shares to all existing shareholders of the Company prior to issuance of new shares in the Company under the mandate.

MANAGEMENT **DISCUSSION AND ANALYSIS**

OVERVIEW

MyTech Group Berhad ("MyTech") is principally engaged in investment holding, provision of management services and rental of properties. The principal activities of its subsidiaries include manufacturing of precision springs and provision of financing services.

GROUP PERFORMANCE REVIEW

Malaysia's economy is projected to grow 4.0%–4.5% in 2026, supported by robust domestic demand, strategic investments, and fiscal prudence under the Ekonomi MADANI framework.

GDP Growth and Economic Drivers

Malaysia's GDP is forecasted to expand between **4.0% and 4.5% in 2026**, slightly lower than the 2025 growth of 4.0%–4.8%, reflecting global economic uncertainties and geopolitical risks. Key growth drivers include:

- **Domestic demand:** Strong household spending and rising consumer confidence.
- **Services sector:** Boosted by tourism, retail trade, and business services, particularly under the Visit Malaysia 2026 campaign.
- **Manufacturing sector:** Growth fueled by semiconductor demand, digital economy expansion, and adoption of artificial intelligence.
- **High-value industries:** RM1.5 billion allocated to support sectors such as AI, renewable energy, and technology-driven manufacturing.

Fiscal Policy and Budget

The **Federal Budget 2026** totals **RM419.2 billion**, with RM338.2 billion for operating expenditure and RM81.0 billion for development expenditure. Key fiscal measures include:

- **Deficit target:** Reduced to **3.5% of GDP**, reflecting a balance between growth support and fiscal discipline.
- **Revenue projections:** Total revenue expected to rise to **RM343.0–343.1 billion**, driven by stronger tax collections, including direct taxes (RM187.4 billion) and indirect taxes (RM83 billion), offsetting lower petroleum-related revenue.
- **Expenditure priorities:** Civil servant salaries, pensions, debt servicing, public universities, hospitals, and state transfers, especially to Sabah and Sarawak.
- **Tax incentives:** Support for AI training, venture capital, tourism refurbishment, and high-value industries, including 100% tax exemption on incremental income from inbound tour packages.

Debt and Fiscal Sustainability

The **Federal Government debt** is projected at **65.8% of GDP in 2026**, gradually easing to 60% by 2030 in line with the Thirteenth Malaysia Plan (13MP) targets. Debt service charges are expected to account for **17% of total revenue**, slightly above the statutory limit, highlighting the need for prudent spending and fiscal risk management.

Strategic Initiatives

Guided by the **Ekonomi MADANI framework**, the government aims to:

- **Raise the ceiling**: Enhance national potential through investments in high-growth sectors like renewable energy, and technology.
- **Raise the floor:** Improve living standards, social mobility, and equitable opportunities for all Malaysians.
- **Public investment:** Multi-year projects totaling hundreds of billions in approved investments, with a focus on infrastructure, technology, and human capital development

Summary

Malaysia's 2026 economic outlook reflects a resilient and balanced approach, combining moderate GDP growth, strategic investments in high-value sectors, fiscal prudence, and social equity measures. The government's policies aim to sustain domestic demand, strengthen fiscal resilience, and position Malaysia at the forefront of technological and industrial development while improving the quality of life for its citizens

(Source: Economic Outlook 2026, Ministry of Finance of Malaysia)

Overview and outlook of the manufacturing industry in Malaysia

Malaysia's manufacturing sector is expected to grow steadily in 2026, supported by resilient domestic demand, strong E&E performance, and favorable investment and policy conditions.

Overall Growth and Economic Context

Malaysia's manufacturing sector is projected to maintain steady growth of around **3% in 2026**, with the Industrial Production Index (IPI) forecasted at **4.1%**, up from 3.6% in 2025, reflecting continued expansion in both domestic- and export-oriented industries (RHB Investment Bank). The broader economy is expected to grow between **4% and 4.5%**, slightly moderating from 2025 levels, supported by stable household spending, investment, and government initiatives.

(Source: Economic Outlook 2026, Ministry of Finance of Malaysia)

Overview and outlook of the loan market in Malaysia

The loan market in Malaysia is expected to experience a range of growth rates and conditions in 2026. Here's a summary of the outlook:

- **Loan Growth:** Projected loan growth for the banking sector in 2026 is estimated to be between 5% to 6%, driven by the non-household(business) segment. Consumer loans are expected to remain stable, supported by resilient household spending.
- **Stability:** The overall loan growth is anticipated to stabilize at 4.5% to 5%, with household loans likely being the main growth driver.
- **SME Demand:** The SME credit appetite is expected to be robust, with loan growth projected to hold within a similar band of 4.8% - 5.3%.
- **Government Support:** The government plans to provide RM50 billion in loans and guarantees to support local businesses, reflecting a commitment to empowering entrepreneurs and small businesses. These insights suggest a positive outlook for the loan market in Malaysia, with a focus on growth, stability and government support for various segments of the economy.

(Source: Economic Outlook 2026, Ministry of Finance of Malaysia)

In view of above economic climate, the Group registered higher revenue of RM15.330 million for the financial year ended 31 March 2026 ("FY2026"), as compared to RM14.153 million in the financial year ended 31 March 2025 ("FY2025") indicated Group revenue growth of 8%.

The Group achieved higher pre-tax profit of RM5.719 million, as opposed to pre-tax profit of RM3.595 million in FY2025 indicated growth of 59%.

MANAGEMENT DISCUSSION AND ANALYSIS
(Cont'd)

BUSINESS OPERATIONS REVIEW

a) MANUFACTURING SEGMENT

Overview

Wire Master Spring Sdn Bhd ("WMS") is a leading and established metal wire spring manufacturer located in Bukit Minyak, Penang with over 30 years of precision wire capabilities. By constantly improving the quality and new approach to work simplification for our customers, it has increased the range of wire spring components of various shapes and sizes. The Company is ISO 9001 and ISO 14001 certified.

Performance Review

The manufacturing division achieved revenue of RM12.972 million for FY2026, as compared to RM12.331 million in FY2025 resulted revenue growth of 5%. This resulted pre-tax profit increased from RM3.381 million in FY2025 to RM4.735 million in FY2026 with indicated pre-tax profit growth of 40%.

For the financial year ended 31 March 2026, the manufacturing division has higher sales turnover mainly contributed by continuous higher re-order sales value.

Business Strategy and Future Prospects

In order for WMS to strengthen its position in the market, it will manage its sustainability initiatives in managing environment, social and governance(ESG) in business operations.

For year 2026, we have successfully sustained revenue growth and pre-tax profit growth with greater utilization rate of the production lines, reducing material and energy consumption, upgrading safety and quality conditions of the production lines. We have made continuous improvements on all processes wherever applicable with reasonable cost in order to generate greater profit.

WMS maintained highest level of robust relationship with its customers and suppliers to ensure supply chain resilience and minimize business disruptions in its unwavering focus on delivering quality products.

b) FINANCIAL SERVICES SEGMENT

GW Premium Capital Sdn Bhd ("GWP"), was incorporated in 1993. It is principally engaged in the business of financing via its moneylending activity and insurance agency.

Performance Review

For financial year ended 31 March 2026, GWP generated revenue was RM1.890 million compared to preceding year revenue of RM1.354 million that was an increase of 1.4 times.

The Profit after Tax after eliminated intercompany unwinding discount on amount due to holding company was RM1.234 million compared to preceding year ended 31 March 2025 was RM0.590 million that was an increase of 2.1 times.

Business Strategy and Future Prospects

GWP will provide more competitive financial assistance offer to increase its interests revenue and its profit to deliver outstanding value to our shareholders.

MANAGEMENT DISCUSSION AND ANALYSIS
(Cont'd)

LOOKING FORWARD / STRATEGIC DIRECTION

Our future focus for the manufacturing segment will be to leverage on export markets and to invest in versatile equipment and machineries to expand our market share.

As for Credit Financing segment, we will further grow our corporate loans market with caution supported by strong credit assessment to further strengthen our position in the Credit Financing market.

The Group is vigorously seeking profitable business ventures with calculated risk.

The Board is always vigilant when comes to any investment to safeguard and enhance shareholders value and future growth.

OUR GRATITUTE AND APPRECIATION

To our Board members, we would like to express our heartfelt gratitude for their unwavering dedication, insights and guidance in shaping the Group's direction.

To our shareholders, staff, customers, suppliers, business associates and bankers, we wish to express our deep appreciation for their continued support and confidence in the Group. Their commitment has been integral to our success.

To our management team, we thanked you all for your dedication and commitment in your work to deliver our Group to greater achievement in the future.

PROFILE OF **DIRECTORS**

TAN SRI DATO' CHENG JOO TEIK
Executive Chairman

Nationality Gender 80 Age

Tan Sri Dato' Cheng Joo Teik was appointed to the Board of Directors ("the Board") on 6 December 2006. Tan Sri Dato' Cheng was subsequently re-designated as Executive Chairman of the Company on 18 September 2025.

Tan Sri Dato' Cheng has extensive experience in the commercial and service industry, including a remarkable career in a national airline as well as in the hospitality. In addition for his historical track record, he was also involved in the management of hotels and restaurants both locally and internationally, where he played a key role in implementing internal control and risk management procedures to enhance operational efficiency and governance.

Tan Sri Dato' Cheng is an active member of civil society, as he constantly and continuously supports various philanthropic and charitable organizations and has contributed extensively to fund raising and welfare activities to aid vulnerable communities.

Tan Sri Dato' Cheng does not hold any directorship in other public company or listed corporation.

DATO' DOUGLAS CHENG HENG LEE
Executive Director

Nationality Gender 50 Age

Dato' Douglas was appointed to the Board on 16 July 2021.

Dato' Douglas is an advocate and solicitor. He is a graduate of the University of Melbourne, where he attained a Bachelor of Commerce and Law.

He was a former Managing Director of MyTech Group Berhad, a position he held until 6 December 2006. He had previously served as a fund manager to an asset management company, which is part of a local banking group.

Dato' Douglas also serves as a director in several companies, which operates across diverse industries including property management and F&B, as well as a regional chain of franchised sport venues.

In addition to the director positions held above, Dato' Douglas is also active in the F&B and lifestyle entertainment segments. He is a key player behind Malaysia's largest integrated lifestyle entertainment hub.

Dato' Douglas does not hold any directorship in other public company or listed corporation.

PROFILE OF DIRECTORS
(Cont'd)

DATUK DR. NG BEE KEN
Non-Independent Non-Executive Director

Nationality Gender 72 Age

Datuk Dr. Ng Bee Ken was appointed to the Board on 22 June 2009. He is a member of the Audit Committee, Nomination Committee and Remuneration Committee.

Datuk Dr. Ng holds a Bachelor of Law (Honours) from University of Wales, Cardiff, Wales and a Master of Laws from King's College, University of London. He is also a Barrister-at-Law of Lincoln's Inn, London, an Advocate & Solicitor of the High Court of Malaya and a certified mediator. He is presently the managing partner of the law firm Azri, Lee Swee Seng & Co.

He also holds Doctor of Divinity from Millennium International University in conjunction with Asia Pacific Seminary, Master of Science (Corporate Communication) from Universiti Putra Malaysia and is an Associate of the Association of Costs and Executive Accountants, England.

Datuk Dr. Ng is currently an Independent Non-Executive Director of Yong Tai Berhad.

WONG KOK KIN
Executive Director

Nationality Gender 34 Age

Mr. Wong resigned as Alternate Director to Dato' Douglas Cheng Heng Lee on 27 August 2025 and was subsequently appointed as Executive Director on the same date.

Mr. Wong graduated from Sunway University, Malaysia with a qualification in Association of Chartered Certified Accountants (ACCA).

Since 2021, Mr. Wong has been with Daman Group, where he oversees business operations across the F&B, real estate, automotive and distribution sectors.

Prior to joining Daman Group, Mr. Wong was with PricewaterhouseCoopers (PwC) Singapore, where he managed audit engagements for multinational corporations. Earlier in his career, he served with KPMG Malaysia, where he gained experience in audit, financial reporting, governance and risk management.

Mr. Wong does not hold any directorship in other public company or listed corporation.

PROFILE OF DIRECTORS
(Cont'd)

LAI YIN SAN
Independent Non-Executive Director

Nationality Gender 34 Age

Ms. Lai Yin San was appointed to the Board on 30 June 2026 as an Independent Non-Executive Director. She is the Chairlady of the Audit Committee, Remuneration Committee and Nomination Committee.

Ms. Lai graduated from Tunku Abdul Rahman University College with Advanced Diploma in Accounting and Finance. She holds Bachelor of Arts (Honours) in Accounting and Finance from Sheffield Hallam University, United Kingdom. She is also a member of the Association of Chartered Certified Accountants (ACCA).

Her career commenced at Ernst & Young Malaysia from January 2015 to 2019. She joined KSK Group Berhad as Assistant Finance Manager from June 2019 to February 2022. Subsequently, she joined Capital A Berhad as Senior Manager, Group Finance and was promoted as Head of Finance in May 2025.

Ms. Lai does not hold any directorship in other public company or listed corporation.

YEO HUEY YIENG (GRACE)
Independent Non-Executive Director

Nationality Gender 35 Age

Ms. Grace Yeo was appointed to the Board on 30 June 2026 as an Independent Non-Executive Director. She is the member of the Audit Committee, Remuneration Committee and Nomination Committee.

Ms. Grace Yeo holds a Bachelor of Business and Commerce from Monash University, Australia. She is a Certified Practising Accountant (CPA Australia) and a Chartered Member of the Malaysian Institute of Accountants (MIA).

She started her career as a Management Consulting Analyst with Accenture from April 2013 to December 2013. She subsequently joined KPMG Malaysia from January 2014 to March 2020, with her last position as Audit Manager. She then joined Mazars Singapore as an Audit Manager from July 2020 to October 2021. In October 2021, she joined Computacenter Malaysia as a Finance Manager, where she oversees finance operations with regional responsibilities across the Asia-Pacific (APAC) region.

She does not hold any directorship in other public company or listed corporation.

Notes to the Directors' Profile:

1. Save as disclosed above, Tan Sri Dato' Cheng Joo Teik and Dato' Douglas Cheng Heng Lee are father and son, both are substantial shareholders of the Company.
2. None of the Directors of the Company have family relationships with any other Directors and/or major shareholders of the Company.
3. None of the Directors have been charged on any convictions of offences within the past 5 years other than traffic offences, if any, and has not been imposed of any public sanction or penalty by the relevant regulatory bodies during the financial year.
4. The Group has entered into recurrent related party transactions with a party in which the Directors of the Company, namely, Tan Sri Dato' Cheng Joo Teik and Dato' Douglas Cheng Heng Lee have deemed indirect substantial financial interest as disclosed in note 22 of Financial Statements section of this Annual Report.
5. Save for the abovementioned disclosure, none of the other Directors have conflict of interest with the Company.
6. The details of Directors' attendance of Board Meetings during the financial year ended 31 March 2026 are disclosed in the Corporate Governance Overview Statement of this Annual Report.

PROFILE OF **KEY SENIOR MANAGEMENT**

TAN SRI DATO' CHENG JOO TEIK
Executive Chairman

Nationality Gender **80** Age

Kindly refer to the Directors' Profile on page 10 of the Annual Report.

DATO' DOUGLAS CHENG HENG LEE
Executive Director

Nationality Gender **50** Age

Kindly refer to the Directors' Profile on page 10 of the Annual Report.

WONG KOK KIN
Executive Director

Nationality Gender **34** Age

Kindly refer to the Directors' Profile on page 11 of the Annual Report.

FOO TOON CHAI
Managing Director (Subsidiary)

Nationality Gender **56** Age

Mr. Foo Toon Chai started his career in MyTech Group in 1992. In 2003, he was promoted to Deputy General Manager and subsequently to General Manager of the manufacturing division in 2005 before assuming the current position of Executive Director of a subsidiary in 2017. He was subsequently promoted to Managing Director of the subsidiary.

Mr. Foo holds an Advanced Diploma in Marketing from University of Abertay Dundee, Scotland.

He also holds a Master of Business Administration from Southern Pacific University.

Mr. Foo has more than 20 years of experience in the senior management of manufacturing industry.

None of the above Key Senior Management has any:

- directorships in the public companies and public listed companies.
- Save as disclosed at the Directors' Profile on the family relationship between Tan Sri Dato' Cheng Joo Teik and Dato' Douglas Cheng Heng Lee, none of other Key Senior Management has family relationship with any Directors and/or major shareholders of the Company.
- personal interest or conflict of interest with the Company.
- conviction for offences within the past five (5) years other than traffic offences (if any).
- public sanctions or penalties imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

AUDIT **COMMITTEE REPORT**

The Board of Directors of MYTECH GROUP BERHAD (“Board”) is pleased to present the Audit Committee Report for the financial year ended 31 March 2026.

COMPOSITION AND MEETINGS

Composition

The Audit Committee consist of two (2) Independent Directors and one (1) Non-Independent Non-Executive Director. The Chairman of the Audit Committee is an Independent Director and was elected among the members of the Audit Committee. There is no alternate director appointed as member of Audit Committee.

Ms. Lai Yin San was appointed as Chairlady of Audit Committee on 30 June 2026, following the resignation of Ms. Eng Szi Lok. She is a member of the Association of Chartered Certified Accountants (ACCA).

Ms. Yeo Huey Yieng also appointed as a member of the Audit Committee on 30 June 2026 to fill the vacancy arising from the resignation of Ms. Elisa Tan Mun-E. Ms Yeo is a member of Certified Practising Accountants, Australia and a member of Malaysian Institute of Accountants (MIA).

In line with the Malaysian Code on Corporate Governance, the Chairman of Audit Committee is not the Chairman of the Board and the Chairman of the Board is not a member of the Audit Committee.

As at the date of this Annual Report, the Audit Committee comprises three (3) Directors as follows:

No.	Audit Committee	
1.	Ms. Lai Yin San (Chairperson) (appointed on 30 June 2026)	- Independent Non-Executive Director
2.	Datuk Dr. Ng Bee Ken	- Non-Independent Non-Executive Director
3.	Ms. Yeo Huey Yieng (appointed on 30 June 2026)	- Independent Non-Executive Director

The Audit Committee members possess a wide range of necessary skills to discharge their duties and are financially literate and have sufficient understanding of the company’s business and operation.

Meetings

The Audit Committee met five (5) times during the financial year ended 31 March 2026 and the details of attendance of the Audit Committee are as follows:

Name of Audit Committee	Attendance
Eng Szi Lok (Chairperson) (resigned on 30 June 2026)	5/5
Datuk Dr. Ng Bee Ken	4/5
Elisa Tan Mun-E (resigned on 30 June 2026)	5/5
Lai Yin San (Chairperson) (appointed on 30 June 2026)	Not Applicable
Yeo Huey Yieng (appointed on 30 June 2026)	Not Applicable

* Ms. Lai Yin San and Ms. Yeo Huey Yieng was appointed on 30 June 2026, subsequent to the financial year ended 31 March 2026.

Details of the members of the Audit Committee are contained in the Profile of Directors set out in this Annual Report.

AUDIT COMMITTEE REPORT
(Cont'd)

TERMS OF REFERENCE

The terms of reference of the Audit Committee is made publicly available on the Company's website at http://www.mytechgroup.com.my.

SUMMARY OF WORKS OF THE AUDIT COMMITTEE

In accordance with the terms of reference of the Audit Committee, the following activities were undertaken by the Audit Committee during the financial year ended 31 March 2026, including the deliberation on and review of:

(a) the unaudited quarterly financial statements of the Group to ensure that they are in compliance with the requirements of relevant authorities, prior to submission to the Board for their approval and release of the Group's results to Bursa Securities.

(b) the annual audited financial statements of the Group and of the Company prior to submission to the Board of Directors for consideration and approval.

(c) the External Auditors' report in relation to audit and accounting issues arising from the audit; matters arising from the audit of the Group in meetings with the External Auditors without the presence of the executive Board members and management.

(d) the internal audit plan, the internal audit and follow up audit report and the recommendations arising from the reviews conducted by the outsourced internal auditor.

(e) the related party transactions that may have arisen within the Company or Group.

(f) the nature and extend of any conflict of interest or potential conflict of interest within the Group, and the measures taken to resolve, eliminate, or mitigate such conflicts, if any.

(g) to assess the independence and capability of External Auditors and their audit fees, before the recommendation to the Board of Directors for approval.

CONFLICT OF INTEREST

During the financial year under review, the Audit Committee has not received any report from the Directors or Key Senior Management relating to conflict of interest or potential conflict of interest situations that they have with the Group.

PERFORMANCE OF AUDIT COMMITEE

The Nomination Committee has assessed and evaluated the performance of the Audit Committee and its members for the financial year ended 31 March 2026. Based on the outcome of the assessment, the Nomination Committee was satisfied with the performance of the Audit Committee and its members and concluded that the Audit Committee have effectively discharged their functions, duties and responsibilities in accordance with the Terms of Reference of the Audit Committee.

AUDIT COMMITTEE REPORT
(Cont'd)

INTERNAL AUDIT FUNCTION

During the financial year ended 31 March 2026, the Group's internal audit function was outsourced to an independent professional firm to review and improve its existing internal control process and to assist in identifying and managing the Group's risks and the control procedures to manage those risks.

During the financial year under review, the Internal Auditors carried out an independent internal audit review on the Production and Quality Control Management of the subsidiary, Wire Master Spring Sdn. Bhd., based on the approved internal audit plan to assess the adequacy and effectiveness of internal controls within the Group.

The total audit fee incurred for the internal audit service for the financial year was RM16,000.

Further information on the internal audit function and its activities is set out in the Statement on Risk Management and Internal Control in this Annual Report.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT**

The Board of Directors ("**Board**") of MyTech Group Berhad ("**MyTech**" or "**the Company**") is committed to instill corporate conscience through excellence in Corporate Governance ("**CG**") standards at all times. This includes accountability and transparency which is observed throughout MyTech and its subsidiaries ("**the Group**"). The Board continuously uphold its duties and responsibilities to protect and enhance shareholders value and the financial performance of the Group. The Board is pleased to report on how the Company and the Group have applied the principles set out in the Malaysian Code on Corporate Governance ("**MCCG**") and the Main Market Listing Requirements ("**MMLR**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**").

BOARD LEADERSHIP AND EFFECTIVENESS

1.1 Composition of the Board

The Board currently comprises of six (6) members; three (3) Executive Directors (including the Executive Chairman), two (2) Independent Non-Executive Directors, one (1) Non-Independent Non-Executive Director. The details of the Company Directors are contained in the Profile of Directors set out in this Annual Report.

The Board composition is in line with the MMLR of Bursa Securities, with at least two (2) or one-third (1/3) of the Board comprising Independent Directors. In the event of any vacancy in the Board, resulting in non-compliance of the above, the Company must fill the vacancy within three (3) months.

The Board comprises of highly respectable and professional persons and represent a diverse background of knowledge, expertise and experience. With their combined experiences and knowledge, they provide sound advice and judgment for the benefit of the Company and its shareholders. The mixed skills and experience are vital for the successful performance of the Company.

The Executive Directors are responsible for implementing the policies and decisions of the Board and overseeing the operations of the Group. The Non-Executive Directors play a pivotal role in ensuring that the strategies proposed by the executive management are for the benefits of the stakeholders and bring forth a balanced, unbiased and independent judgment on all aspects of the Group's strategies and performance.

All Board members participated actively at all Board meetings, including the Independent Non-Executive Directors and Non-Independent Non-Executive Director on any proposal brought up by the Management. There is no individual or small group of individuals dominate the Board's decision.

1.2 Board Responsibilities

1.2.1 Functions of the Board and Management

The Board is responsible for formulating and reviewing the strategic plans and key policies of the Company, and charting the course of the Group's business operations whilst providing effective oversight of Management's performance and resources in place, risk assessment and controls over business operations to meet the Company's goals and objective.

The Board dedicates and confers some of its authorities and discretion to the Chairman, Executive Directors, Management and Board Committees comprising of both Independent Non-Executive Directors and Non-Independent Non-Executive Director. The Chairman is not a member of Audit Committee, Nomination Committee and Remuneration Committee.

There is a clear division of responsibilities between the Chairman and the Executive Directors. The Chairman sets vision and mission, strategic planning at the Board level, whilst the Executive Directors, are responsible for the implementation of the Group's mission, strategy and policies laid down and execute the decision-making.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

1.2 Board Responsibilities (cont'd)

1.2.1 Functions of the Board and Management (cont'd)

The Chairman is responsible for the Group's future business and strategy plan, setting goal to achieve the mission and vision. He provides leadership and governance of the Board, ensuring its effectiveness and assumes the formal role as the leader in chairing all Board meetings and shareholders' meetings. He leads the Board in overseeing Management and principally ensures that the Board fulfills its obligations and as required under the relevant legislations.

Some of the specific responsibilities of the Chairman include:

i) Manage Board meetings and boardroom dynamics by promoting the culture of openness and debate where Directors are encouraged to provide their views;
ii) Work closely with the Executive Directors to ensure provision of accurate, timely and clear information to facilitate the Board to perform effectively, able to make informed decisions and to monitor the effective implementation of the Board's decisions;
iii) Set business strategy and direction;
iv) To provide his view and decision objectively;
v) Ensure meetings of the shareholders are conducted in an open and proper manner with appropriate opportunity for them to ask questions; and
vi) As Group's official spokesperson.

The duties of Executive Directors include implementation of decisions and policies approved by Board and the daily operational matters. The business issues and decisions are reserved and subject to the Board. The Board oversees and manages the Group's day-to-day business, and make strategic decisions.

The role of Management is to support the Executive Directors to implement and execute the running of the general operations and financial business of the Company, in accordance with the dedicated authority from the Board.

The Board Committees are made up of the Audit Committee ("**AC**"), Nomination Committee ("**NC**") and Remuneration Committee ("**RC**"); and are entrusted with specific responsibilities to oversee the Group's affairs, with authority to act on behalf of the Board in accordance with their respective Terms of Reference. The Chairman of the relevant Board Committees also reports to the Board on key issues deliberated by the Board Committees at their respective meetings.

In general, the Non-Executive Directors are independent from Management. Their roles are to give a check and balance judgement, to constructively challenge Management and monitor the success of Management in delivering the approved targets and business plans within the risk appetite set by the Board. They have direct access to the Management at all levels, and they engage with the external and internal auditors to address matters concerning Management and oversight of the Company's business and operations.

BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

1.2 Board Responsibilities (cont'd)

1.2.1 Functions of the Board and Management (cont'd)

The following matters reserved for the Board's approval (including changes to any such matters) except where they are expressly dedicated to a Committee of the Board:

(A) Strategy and Management

1. Responsibility for the overall strategic direction and strategic plans for, and the overall management of the Group.

2. Approval of the Group's long-term objectives and sustainability strategy.

3. Approval of the annual operating and capital expenditure budgets and any material changes thereto.

4. Review of performance in the light of the Group's strategy, objectives, business plans, borrowings from financial institution, budgets and ensuring that any necessary corrective action is taken.

5. Oversight of the Group's operations ensuring:

   (a) competent and prudent management
   (b) sound planning
   (c) adequate system of internal control
   (d) adequate accounting and other records
   (e) compliance with statutory and regulatory obligations

6. Expansion of the Group's activities into new business or geographical areas.

7. Decision to cease the non-sustainable business.

8. Any matters materially affecting the Group's overall reputation, including its brand and values.

(B) Structure and Capital

Changes relating to Group's capital structure including:

1. Share split, capital reduction, issuance of unsecured securities
2. New share issues (except pursuant to approved option scheme)
3. Establishment of employees' share and/or performance option scheme(s)

(C) Financial Reporting and Controls

1. Approval of the announcements of the interim and final results.
2. Approval of MyTech's audited financial statement and annual report.
3. Approval of any significant changes in accounting policies or practices.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

1.2 Board Responsibilities (cont'd)

1.2.1 Functions of the Board and Management (cont'd)

(D) Investment

Approval of major investment proposal, such as expansion of the Group's activities into new business, acquisitions, disposals and other contractual commitments entered into by the Group (not in the ordinary course of business).

(E) Communication

1. Approval of resolutions and corresponding documentation to be put forward to shareholders at a general meeting.
2. Approval of all circulars, prospectuses and listing particulars.

(F) Board Membership and Other Appointments

1. Following recommendations from the Nomination Committee, changes to the structure, size and composition of the Board (including appointment, re-designation, resignation and removal).

2. Establishment of Board committees, membership and terms of reference.

3. Review the continuation in office of directors at the end of their term of office, when they are due for retirement by rotation and consider recommendation of Nomination Committee on the continuation of office of directors.

4. Appointment or removal of Company Secretary.

5. Appointment, reappointment or removal of External Auditors and determination of their remuneration, upon recommendation from the Audit Committee.

(G) Remuneration

Review and approve the remuneration package for the Executive Directors upon recommendation from Remuneration Committee.

(H) Internal Controls and Governance

1. Review of the Group's internal controls and risk management, including the effectiveness of the system of internal controls, and consider significant risk issues referred to it.

2. Review of the Group's compliance with the Code on Corporate Governance.

3. Approve prosecution, defence and settlement of major litigation involving more than 10% of the Group's latest audited net profit or otherwise material to the interests of the Group.

4. Review of the performance of the Board, Board Committees and individual Directors.

BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

1.2 Board Responsibilities (cont'd)

1.2.2 Roles and Responsibilities in Discharging Fiduciary and Leadership Functions

The Board has discharged its responsibilities in the best interests of the Company. The following are among the key responsibilities of the Board:

(a) Reviewing and Adopting the Company's Strategic Plans

The Board has in place a strategy planning process, whereby the Executive Director presents and proposes to the Board the Management's business plans for the ensuing year for the Board's review and approval. The Board will deliberate both Management's and its own perspectives, and challenge the Management's views and assumptions to ensure the best outcome.

(b) Overseeing the Conduct of the Company's Business

Executive Directors are responsible for the day-to-day management of the business and operations of the Group in respect of both its regulatory and commercial functions. They are supported by the Management.

The Management's performance, under the leadership of the Executive Director, is assessed by the Board through monitoring of the success in delivering the approved targets and business plans against the performance of the Group.

(c) Identifying Principal Risks and Ensuring the Implementation of Appropriate Internal Controls and Mitigation Measures

The AC, with the assistance from the internal audit, advises the Board to beef up the internal control system through a check and balance and highlighted on the high risk register faced by the Group and the adequacy of risk monitoring and control throughout the organisation. The AC reviews the action plan implemented and makes relevant recommendations to the Board to manage risks and improve the internal control system.

(d) Succession Planning

The Board has entrusted the NC and RC with the responsibilities to review candidates for the Board and key management positions and to determine remuneration packages for these appointments, as well as to formulate nomination, selection, remuneration and succession policies for the Group.

(e) Overseeing the Development and Implementation of a Shareholder Communications Policy for the Company

The Company strongly believes that effective and timely communication is essential in maintaining good relations with the shareholders, investors and investment community.

In addition to the above, shareholders and investors can make inquiries about investor relations matters with designated management personnel directly responsible for investor relations matters via dedicated e-mail addresses available at the corporate website.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

1.2 Board Responsibilities (cont'd)

1.2.2 Roles and Responsibilities in Discharging Fiduciary And Leadership Functions (cont'd)

(f) Reviewing the Adequacy and Integrity of Management Information and Internal Control System of the Company

The Board is ultimately responsible for the adequacy and integrity of the Company's internal control system. Details pertaining to the Company's internal control system and the reviews of its effectiveness are set out in the Statement on Risk Management and Internal Control of this Annual Report.

1.3 Company Secretaries

The Company Secretaries are qualified officers and meets the provision in Companies Act, 2016. The Directors have unrestricted access to the advice and services of the Company Secretaries to enable them to discharge their duties effectively. The Board is regularly updated and apprised by the Company Secretaries on relevant regulatory requirements, codes or new statutes issued from time to time, issued by the regulatory authorities. The Company Secretaries are MAICSA member, experienced and competent on statutory and regulatory requirements.

The Company Secretaries' roles are to:

a) Support the Board and Board Committees;
b) Update and advise the Board and its Committees on the Companies Act 2016, Company's Constitution, corporate governance and compliance with MMLR;
c) Maintenance of statutory records;
d) Serve notice to Directors and principal officers reminding them on trading in the Company's shares, during closed period in accordance with the MMLR;
e) Ensure the quarterly financial results and all other relevant announcements are released to Bursa Securities on a timely basis;
f) Play an important role in the annual general meeting and extraordinary general meetings in ensuring that the due processes and proceedings are in place and properly managed. During the meeting, the Company Secretaries will assist the Chairman and the Board in the conduct of the meetings and ensure the minutes are properly recorded, particularly questions and issues raised by the shareholders; and
g) Attend all Board and Board Committee meetings and ensure that all meetings are properly convened, accurate and proper records of the proceedings, and resolutions passed are taken and maintained in the statutory register of the Company.

The Company Secretaries also work closely with the Management to ensure that there are timely and appropriate information flows within and to the Board and Board Committees. The Company Secretaries also facilitate the communication of key decisions and policies between the Board, Board Committees and the Senior Management.

BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

1.4 Supply of Information

The Board is supplied with timely information in the form and of a quality appropriate to enable it to discharge its duties. A structured agenda and comprehensive Board papers are circulated to all Directors at least three (3) days before meetings. Exceptions may be made for certain ad-hoc or urgent instances when Directors consent to shorter notice.

The Board recognizes that the decision-making process is highly contingent on the quality of information furnished. As such, all Directors have unrestricted access to any information pertaining to the Company and the Group. All the Directors are supplied with relevant information and reports on financial, operational, corporate, regulatory, business development and audit matters, by way of Board reports or upon specific requests, for decisions to be made on an informed basis and effective discharge of Board's responsibilities. Where necessary, the Board may seek independent professional advice and information in the furtherance of their duties at the Company's expenses, so as to ensure the Directors are able to make independent and informed decisions. Minutes of each Board and Board Committee meeting and circular resolutions of the Board are kept at the registered office and are accessible by any Director during office hours.

BOARD CHARTER

The Board has adopted a Board Charter which defines the roles and responsibilities of the Board, Board Committees, individual Directors and the Management. It also serves as a guide to Board members and senior management on the functions of the Board.

The Board Charter also defines the issues and decisions that are reserved for the Board. The Board Charter is available on the Company's corporate website at http://www.mytechgroup.com.my.

The Board Charter shall be reviewed regularly or where the need arises, and/or updated from time to time to reflect changes to the Board's practices and amendments to the relevant rules, requirements and regulations.

CODE OF CONDUCT AND ETHICS

The Board has established the Code of Conduct and Ethics for its Directors and employees.

The Code of Conduct and Ethics is available on the Company's corporate website at http://www.mytechgroup.com.my.

WHISTLEBLOWING POLICY

The Board has adopted the Whistleblowing Policy and the Whistleblowing Policy is available on the Company's corporate website at http://www.mytechgroup.com.my.

ANTI-BRIBERY & ANTI-CORRUPTION POLICY

The Group has adopted the Anti-Bribery & Anti-Corruption Policy and the said Policy was designed in line with the Government's commitments to tackling corruption, improving integrity and implementing good corporate governance pursuant to Section 17A of the Malaysian Anti-Corruption Commission (Amendment) Act 2018.

The Anti-Bribery & Anti-Corruption Policy is available on the Company's corporate website at http://www.mytechgroup.com.my.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

DIRECTOR'S FIT AND PROPER POLICY

In line with the MMLR, the Board has adopted a Directors' Fit and Proper Policy outlining criteria for the appointment and re-election of Company Directors.

The policy is available on the Company's corporate website at http://www.mytechgroup.com.my.

BOARD COMMITTEE

Nomination Committee ("NC")

The NC was established on 26 February 2004 and comprises two (2) Independent Non-Executive Directors and one (1) Non-Independent Non-Executive Director.

The composition of NC and their attendance records of NC meeting is as follows:

Name	Position	Meeting Attendance
Eng Szi Lok *(Independent Non-Executive Director)* *(resigned on 30 June 2026)*	Chairlady	1/1
Datuk Dr. Ng Bee Ken *(Non-Independent Non-Executive Director)*	Member	1/1
Elisa Tan Mun-E *(Independent Non-Executive Director)* *(resigned on 30 June 2026)*	Member	1/1
Lai Yin San *(Independent Non-Executive Director)* *(appointed on 30 June 2026)*	Chairlady	Not Applicable
Yeo Huey Yieng *(Independent Non-Executive Director)* *(appointed on 30 June 2026)*	Member	Not Applicable

The Terms of Reference of NC are uploaded on the corporate website at http://www.mytechgroup.com.my.

The main duties of NC as follows:

1. Develop, Maintain and Review Criteria for Recruitment and Appointment

The NC is responsible for identifying and recommending suitable candidates for Board membership and also for assessing the performance of the Directors on an ongoing basis.

The Board will have the ultimate responsibility and final decision on the appointment. This process shall ensure that the Board membership accurately reflects the long-term strategic direction and needs of the Company while it determines the skills matrix needed to support the strategic direction and needs of the Company.

Management shall then engage broadly to develop a pool of interested potential candidates meeting the skills, expertise, personal qualities and diversity requirements for both the Board and the Committee appointments.

BOARD COMMITTEE (CONT'D)

Nomination Committee ("NC") (cont'd)

1. Develop, Maintain and Review Criteria for Recruitment and Appointment (cont'd)

The NC evaluates and matches the criteria of the candidate based on Fit & Proper Policy, include the balance mix of skills and diversity, including gender, where appropriate, and recommend to the Board for appointment.

Consideration will be given to those individuals possessing the identified skill, talent and experience.

The NC will contact those persons identified to determine the interest in serving the Company. This communication will ensure that prospective Board members have clarity regarding the nominating process as well as Director/ Board profiles, roles and responsibilities, expectations of time commitments and other information as required.

The Board is aware of the guidance to utilise independent sources to identify suitably qualified candidates.

According to the Constitution of the Company, all Directors are required to submit themselves for re-election at intervals of not more than three (3) years. The Constitution also state that one-third (1/3) of the Board members shall retire from office at the Annual General Meeting ("**AGM**") and shall be eligible for re-election at the same AGM.

Any person appointed as a Director, either to fill a casual vacancy or as an addition to the existing Directors shall hold office only until the conclusion of the next AGM, and shall be eligible for re-election but shall not be taken into account in determining the directors who are to retire by rotation at that meeting.

The Company shall then provide orientation and on-going education to the Board.

In making the selection, the Board is assisted by the NC to consider the following aspects and will not be limited to Directors' Fit and Proper Policy:

1. Probity, personal integrity and reputation – the person must have the personal qualities such as honesty, integrity, diligence and independence of mind and fairness.

2. Competence and capability – the person must have the necessary skills, ability and commitment to carry out the role.

2. Annual Assessment

The Board with assistance of NC, to review and evaluate the Board performance, Board composition, Directors' fit and proper criteria, performance and contribution of each Director and Board Committees on annual basis.

The NC will review performance and contribution of each member of Audit Committee and Audit Committee as a whole on an annual basis.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

BOARD COMMITTEE (CONT'D)

Nomination Committee ("NC") (cont'd)

2. Annual Assessment (cont'd)

The assessment of the Board is based on specific criteria, covering areas such as the Board structure, Board operations, roles and responsibilities of the Board and the Board Committees, and the Chairman's role and responsibilities.

For Individual (Self & Peer) Assessment, the assessment criteria include integrity and ethics, governance, strategic perspective, adding value, judgment and decision-making, teamwork, communication and commitment.

The NC reviews and assess annually the tenure of each Director, independence and re-election of Director. The review and assessment shall be based on fit and proper criteria, contingent on satisfactory evaluation of the Director's performance and contribution to the Board, and will not be limited to the Directors' Fit and Proper Policy.

The results of the assessment would form the basis of the NC's recommendation to the Board for the re-election of the Directors at the next AGM.

Upon recommendation by the NC, the Board has approved and recommended the re-election of Directors for the shareholders' approval at the forthcoming AGM.

3. Gender Diversity Policy

The Board acknowledges the recommendations of the MCCG on the establishment of a gender diversity policy.

Currently, the Board has two (2) female Directors, representing 33% of the total Board members. This is part of the Board's gender diversity that serves to bring value to the Board's discussions from different perspectives and approaches from gender diversity.

The Board has yet to formalise the gender diversity policy on senior management but will advocate non-discrimination of any form, whether based on age, race, religion or gender, throughout the group. This includes the selection of Board members and senior management. The Company believes in providing equal opportunity to candidates with merit.

The Board, through the NC will consider the female representation when a vacancy arises. However, the appointment of a new Board member and senior management will not be guided solely by gender but will take into account the skills, experience, expertise, character, time commitment, integrity and other qualities in meeting the needs of the Company.

Remuneration Committee ("RC")

The composition of RC and their attendance records of RC meeting is as follows:

Name	Position	Meeting Attendance
Eng Szi Lok *(Independent Non-Executive Director)* *(resigned on 30 June 2026)*	Chairlady	1/1
Datuk Dr. Ng Bee Ken *(Non-Independent Non-Executive Director)*	Member	1/1
Elisa Tan Mun-E *(Independent Non-Executive Director)* *(resigned on 30 June 2026)*	Member	1/1
Lai Yin San *(Independent Non-Executive Director)* *(appointed on 30 June 2026)*	Chairlady	Not Applicable
Yeo Huey Yieng *(Independent Non-Executive Director)* *(appointed on 30 June 2026)*	Member	Not Applicable

The Terms of Reference of RC are uploaded on the corporate website at http://www.mytechgroup.com.my.

The main duties and responsibilities of RC as follows:

1. **Remuneration Policies and Procedures**

   The RC and the Board ensure that the Company's remuneration policy remains supportive of the Company's corporate objectives and is aligned with the interest of shareholders, and that the remuneration packages of Directors and key Senior Management Officers are sufficiently attractive to attract and to retain persons of high calibre.

   The RC is responsible to recommend to the Board the remuneration framework for Directors necessary to attract, retain and motivate the Directors which are reflective of the Directors' experience and level of responsibilities.

   It is the ultimate responsibility of the entire Board to approve the remuneration of the Executive Directors and none of the Executive Directors participate in any way in determining their individual remuneration. The remuneration and entitlements of the Non-Executive Directors is a matter of the Board of Directors as a whole, with individual Directors abstaining from decisions in respect of their remuneration.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

BOARD COMMITTEE (CONT'D)

Remuneration Committee ("RC") (cont'd)

1. Remuneration Policies and Procedures (cont'd)

Details of the Directors' remunerations, fees and benefits payable to the Directors for the financial year ended 31 March 2026 are as follows:

MYTECH	Salary (RM)	Bonus (RM)	Fee (RM)	Allowance (RM)	Benefit-in-kind (RM)	Total (RM)
Executive Director						
Dato' Lim Kim Huat *(retired on 27 August 2025)*	-	-	-	-	-	-
Tan Sri Dato' Cheng Joo Teik	-	-	-	-	-	-
Dato' Douglas Cheng Heng Lee	-	-	-	-	-	-
Wong Kok Kin *(resigned as Alternate Director to Dato' Douglas Cheng Heng Lee on 27 August 2025 & appointed as Executive Director on 27 August 2025)*	-	-	-	-	-	-
Non- Executive Director						
Datuk Dr. Ng Bee Ken	-	-	-	18,000	-	18,000
Chen Keng Sam *(resigned on 30 April 2025)*	-	-	-	1,000	-	1,000
Eng Szi Lok (resigned on 30 June 2026)	-	-	-	12,000	-	12,000
Elisa Tan Mun-E *(resigned on 30 June 2026)*	-	-	-	12,000	-	12,000
Total	-	-	-	**43,000**	-	**43,000**

Note: The Directors' Remuneration disclosed above was not applicable to Ms. Lai Yin San and Ms. Yeo Huey Yieng, who were appointed as Independent Non-Executive Directors on 30 June 2026, subsequent to the financial year ended 31 March 2026.

SUBSIDIARIES	Salary, EPF, SOCSO and EIS (RM)	Bonus (RM)	Fee (RM)	Allowance (RM)	Benefit-in-kind (RM)	Total (RM)
Executive Director						
Dato' Lim Kim Huat *(retired on 27 August 2025)*	-	-	-	40,000	-	40,000
Tan Sri Dato' Cheng Joo Teik	-	-	-	96,000	-	96,000
Dato' Douglas Cheng Heng Lee	-	-	-	96,000	-	96,000
Wong Kok Kin	33,123	19,761	-	42,000	-	94,884
Foo Toon Chai	259,952	127,680	-	108,326	-	495,958
Total	**293,075**	**147,441**	**-**	**382,326**	**-**	**822,842**

BOARD COMMITTEE (CONT'D)

Remuneration Committee ("RC") (cont'd)

1. Remuneration Policies and Procedures (cont'd)

Details of the key senior management's remuneration component including salary, bonus, benefits in-kind and other emoluments in bands of RM50,000 and above for the financial year ended 31 March 2026 are as follows:

Range of Remuneration (RM)	Name
50,000 and below	-
50,001 to 100,000	Tan Sri Dato' Cheng Joo Teik Dato' Douglas Cheng Heng Lee Wong Kok Kin
100,001 to 150,000	-
150,001 to 200,000	-
200,001 to 250,000	-
250,001 to 300,000	-
300,001 to 500,000	Foo Toon Chai

Reinforce Independence

1. Annual Assessment of Independence

The Board, through the NC, shall assess the independence of Independent Directors annually. The criteria for assessing the independence of an Independent Director include the relationship between the Independent Director and the Company and his involvement in any significant transaction with the Company.

2. Tenure of Independent Directors

The tenure of an independent director does not exceed a term limit of nine (9) years. Upon completion of the nine (9) years, an independent director may continue to serve on the Board as a non-independent director.

If the Board intends to retain an independent director beyond nine (9) years, will provide justification and seek annual shareholders' approval through a two-tier voting process.

The NC will assess the independence of the Independent Director based on the assessment criteria developed by the NC, and recommend to the Board for shareholders' approval. Justification for the Board's recommendation would be provided to shareholders.

None of the INEDs have served for more than nine (9) years in the Company as at the date of this Annual Report.

3. Separation of the Positions of the Chairman and the Chief Executive Officer ("CEO")

Currently, the Company does not have a CEO. The Chairman leads the Board to ensure its effectiveness whereas the Executive Directors are responsible for the efficient and effective management of the business and operations of the Company.

BOARD COMMITTEE (CONT'D)

Sustainability of Business

The Board is mindful of the importance of business sustainability and, in conducting the Group's business, the impact on the environmental, social, health and safety, staff welfare and governance aspects are taken into consideration. The Board takes heed of go green and energy saving by implementing several measures on sustainability.

The Board together with the Management takes responsibility for the governance of sustainability in the Company including setting the Company's sustainability strategies, priorities and targets.

The Board works with the management on the sustainable business practices that will have a positive impact on the economy, environment, the community, employees, shareholders and other stakeholders. The Board and the management also oversee the Group's sustainability practices and is assisted by the respective Head of Department of the Group.

Access to Information and Advice

The Board is supplied with relevant information and reports on financial, operational, corporate, regulatory, business development and audit matters, by way of Board reports or upon specific requests, for decisions to be made on an informed basis and effective discharge of Board's responsibilities.

Good practices have been observed for timely dissemination of meeting agenda, including the relevant Board and Board Committee papers to all Directors prior to the Board and Board Committee meetings, to ensure that all Directors and Committee members have sufficient time to review the materials and seek further explanation, where necessary, to facilitate meaningful discussion at the meetings.

The Executive Directors and/or other relevant Board members furnish comprehensive explanation on pertinent issues and recommendations by Management. The issues are then deliberated and discussed thoroughly by the Board prior to decision making.

In addition, the Board members are updated on the Company's activities and its operations on a regular basis. All Directors have access to all information of the Company on a timely basis in an appropriate manner and quality necessary to enable them to discharge their duties and responsibilities.

Senior Management of the Group and external advisers are invited to attend Board meetings to provide additional insights and professional views, advice and explanations on specific items on the meeting agenda as and when required. Besides direct access to Management, Directors may obtain independent professional advice at the Company's expense, if considered necessary, in furtherance of their duties.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

BOARD COMMITTEE (CONT'D)

FOSTER COMMITMENT

1.1 Time Commitment

The Board is satisfied with the level of time commitment given by the Directors towards fulfilling their roles and responsibilities as Directors of the Company. This is evidenced by the attendance record of the Directors at Board Meetings, as set out in the table below:

Company Director	**Total BODM Attended** (As at 31 March 2026)
Dato' Lim Kim Huat *(retired on 27 August 2025)*	2/2
Tan Sri Dato' Cheng Joo Teik	4/4
Dato' Douglas Cheng Heng Lee	4/4
Wong Kok Kin *(resigned as Alternate Director to Dato' Douglas Cheng Heng Lee on 27 August 2025 & appointed as Executive Director on 27 August 2025)*	4/4
Datuk Dr. Ng Bee Ken	3/4
Elisa Tan Mun-E *(resigned on 30 June 2026)*	4/4
Eng Szi Lok *(resigned on 30 June 2026)*	4/4
Lai Yin San *(appointed on 30 June 2026)*	Not Applicable
Yeo Huey Yieng *(appointed on 30 June 2026)*	Not Applicable

To ensure that the Directors have the time to focus and fulfil their roles and responsibilities effectively, the Directors must not hold directorships in more than five (5) public listed companies and shall notify the Chairman before accepting any new directorship.

To facilitate the Directors' time planning, an annual meeting schedule is prepared, prearranged in the final quarter of each year and circulated to the Board, as well as the tentative closed periods for dealings in securities by Directors based on the targeted date of announcements of the Group's quarterly results.

1.2 Training

In compliance with MMLR, the Directors are mindful that they shall attend appropriate training which may be required from time to time to keep abreast with the current developments of the industry as well as the new statutory and regulatory requirements. The Board identifies the training needs of the Company's Directors based on feedback provided by the NC during the annual board evaluation. The Directors will continue to attend appropriate training or education to fulfill the MMLR.

All Directors, other than the two (2) newly appointed Independent Non-Executive Directors, had completed the Mandatory Accreditation Programme ("**MAP**") Part I and Mandatory Accreditation Programme Part II: Leading for Impact (LIP) as prescribed by Bursa Securities. The Company will continue to identify suitable training for the Directors to equip and update themselves with the necessary knowledge in discharging their duty and responsibilities as Directors.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

BOARD COMMITTEE (CONT'D)

Foster Commitment (cont'd)

1.2 Training (cont'd)

The Directors are encouraged to attend briefing, conferences, forums, trade fairs (locally and internationally), seminars and training to keep abreast with the latest developments in the industry and to enhance their skills and knowledge.

During the financial year, the Board members have been continuously updated by the Company Secretaries on changes to MMLR, statutory and regulatory requirements. The Board was also briefed by the External Auditors on changes to the Malaysian Financial Reporting Standards that may affect the Group's financial statements.

During the financial year, the training attended by Director was as follows:

No.	Director	Date	Course Name
1.	Wong Kok Kin	8 & 9 April 2026	MAP Part I
		18 & 19 May 2026	MAP Part II: Leading for Impact (LIP)

The Board of Directors will continue to evaluate and determine the training needs that will assist the Directors in discharging their duties.

EFFECTIVE AUDIT AND RISK MANAGEMENT

1. Compliance with Applicable Financial Reporting Standards

The Board is committed to providing a balanced, clear and meaningful assessment of the financial performance and prospects of the Company via all disclosures and announcements made.

The Board is assisted by the AC to oversee and scrutinise the process and quality of the financial reporting which includes reviewing and monitoring the integrity of the financial statements and the appropriateness of the Company's accounting policies to ensure accuracy, adequacy and completeness of the report, as well as in compliance with the relevant accounting standards.

2. Assessment of Suitability and Independence of External Auditors

The AC is responsible for reviewing audit, recurring audit-related and non-audit services provided by the External Auditors. These recurring audit-related and non-audit services comprise regulatory reviews and reporting, interim reviews, tax advisory and compliance services.

The terms of engagement for services provided by the External Auditors are reviewed by the AC prior to submission to the Board for approval.

The AC has reviewed the provision of non-audit services by the External Auditors during the year and concluded that the provision of these services did not compromise the External Auditors' independence and objectivity as the amount of the fees paid for these services was not significant when compared to the total fees paid to the External Auditors.

EFFECTIVE AUDIT AND RISK MANAGEMENT (CONT'D)

2. Assessment of Suitability and Independence of External Auditors (cont'd)

Details of statutory audit, audit-related and non-audit fees paid/payable in the financial year ended 31 March 2026 to the External Auditors are set out below:

Fees paid/payable to Grant Thornton Malaysia PLT (RM)			
Description	**Company**	**Subsidiary**	**Total**
Audit Fees	42,000	85,000	127,000
Non-Audit Fees	5,000	0	5,000
Total	47,000	85,000	132,000

The External Auditors had expressed their willingness to continue in office for the ensuing year and having reviewed the suitability and independence of the External Auditors, the AC recommended to the Board to table the resolution for their re-appointment as External Auditors for the next financial year for shareholders' approval at the forthcoming AGM of the Company.

3. Framework to Manage Risks

The Board oversees, reviews and monitors the operation, adequacy and effectiveness of the Group's system of internal controls.

The AC oversees the risk management framework of the Group and advises the Board on areas of high risk faced by the Group and the adequacy of compliance and control throughout the organisation. The AC also reviews the action plan implemented and makes relevant recommendations to the Board to manage residual risks.

The Company continues to maintain and review its internal control procedures to ensure the protection of its assets and its shareholders' investment.

4. Internal Audit Function

The Company has outsourced its internal audit function to a professional service firm namely PKF Risk Management Sdn. Bhd. to assist the AC in discharging its duties and responsibilities in respect of reviewing the adequacy and effectiveness of the Group's risk management and internal control systems.

Details of the main features of the Company's risk management and internal controls framework are further elaborated in the Statement on Internal Control and Risk Management of the Annual Report.

CORPORATE REPORTING AND RELATIONSHIP WITH SHAREHOLDERS

Corporate Disclosure Policy and Procedures

The Board shall ensure that all communications to the public are timely, factual, accurate, complete, broadly disseminated and where necessary, filed with regulators in accordance with applicable laws.

The Executive Directors and the management team are responsible for determining the materiality of the information and ensuring timely, complete and accurate disclosure of material information to the investing public in accordance with securities laws and stock exchange rules and regulations, monitoring compliance with this policy and overseeing the disclosure controls and procedures.

Sufficient information would be provided to the Company Secretary for drafting of the necessary announcement.

The Board is mindful that information which is expected to be material must be announced immediately, and that the confidential information should be handled properly to avoid leakage and improper use of such information.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(Cont'd)

CORPORATE REPORTING AND RELATIONSHIP WITH SHAREHOLDERS (CONT'D)

Corporate Disclosure Policy and Procedures (cont'd)

Leverage on Information Technology for Effective Dissemination of Information

MyTech's website provides all the relevant corporate information that is accessible by the public. The Company's website includes all announcements made by MyTech as well as its financial results and other relevant information, and is updated regularly to ensure timely communication with stakeholders.

Through the Company's website, the stakeholders are able to direct queries to the Company.

Relationship between Company and Shareholders

1. **Encourage Shareholder Participation at General Meetings**

   In an effort to encourage greater shareholders' participation at general meetings, the Board takes cognisance in serving longer than the required minimum notice period for AGMs, when possible. The Chairman shall ensure that the Board is accessible to shareholders and an open channel of communication is cultivated.

   MyTech prepares the Annual Report and Notice of AGM with regard to, amongst others, details of the AGM, their entitlement to attend the AGM, the right to appoint proxy and also the qualification of proxy.

   The Company allows a shareholder to appoint a proxy who may not be a member of the Company. If the proxy is not a member of the Company, he/she need not be an advocate, an approved company auditors or a person approved by the Registrar of Companies.

2. **Effective Communication and Proactive Engagement**

   At the 41st AGM held on 27 August 2025, most Directors were present in person to engage directly with, and be accountable to the shareholders for their stewardship of the Company. The Directors, the Chairman of NC, RC and AC, Management and External Auditors were in attendance to respond to the shareholders' queries.

   The Notice and agenda of 41st AGM together with Form of Proxy are given to shareholders at least twenty-eight (28) days before the AGM. Each item of the special business included in the Notice of AGM is accompanied by an explanatory statement on the proposed resolutions to facilitate a better understanding and evaluation of issues involved.

   From the Company's perspective, the AGM also serves as a forum for Directors and Management to engage with the shareholders personally to understand their needs and seek their feedback. The Board welcomes questions and feedback from shareholders during and at the end of shareholders' meeting and ensures their queries are responded in a proper and systematic manner.

   To be in line with the MMLR, the Company had implemented poll voting for all the proposed resolutions set out in the notice of the AGM. Shareholders or proxies was briefed on the voting procedures prior to the poll voting and the Company appointed independent scrutineers to validate the votes cast at the AGM. The outcome of resolutions tabled and passed at the AGM are released to Bursa Securities on the same meeting day.

COMPLIANCE STATEMENT

The Board strives to ensure that the Company complies with Principles and Best Practice of MCCG. The Board will endeavour to improve and enhance the corporate governance from time to time.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

The Board of Directors ("the Board") of MyTech Group Berhad is pleased to present below its Statement on Risk Management and Internal Control which outlines the nature and scope of the risk management and internal controls of the Group, excluding associated company, during the financial year ended 31 March 2026. This Statement has been prepared pursuant to paragraph 15.26(b) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") and the Malaysian Code on Corporate Governance, with guidance from the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers.

BOARD'S RESPONSIBILITY

The Board affirms its overall responsibility and commitment towards establishing an effective systems of risk management and internal control to safeguard the shareholders' interests and the Group's assets. In this respect, the responsibility of reviewing the adequacy and integrity of internal control system has been delegated to the Audit Committee, which is empowered by its terms of reference to seek an assurance on the adequacy and integrity of internal control system through reports it receives from independent reviews conducted by the internal audit function and Management.

In view of the inherent limitations in any system of internal control, the Board recognises that such internal control system put into effect by Management can only manage, rather than eliminate, all risks to achieve the Group's corporate objectives or goals. Accordingly, internal control system can only provide reasonable and not absolute assurance against material misstatement or loss.

RISK MANAGEMENT FRAMEWORK

On a day-to-day basis, respective key management staff and Heads of Department are responsible for managing and reviewing risks of their departments. They are required to continuously monitor, review, update and identify new risks that may emerge from time to time through the use of a checklist of sources of risks.

The risks identification process includes consideration of both internal and external environmental factors. Having identified the risks, their potential impact and the likelihood of occurrence, these risks are further narrowed down to key risks.

Periodic management meetings, attended by Heads of Department and key management staff are held in which key risks and appropriate mitigating action plans and control strategies are also discussed. Key risks relating to the Group's strategic and business plans are escalated to the Board at their scheduled meetings.

The three (3) key risk areas identified in the financial year ended 31 March 2026 according to the potential impact to the Group are:

1. Regulatory risk

   The Group recognises the potential impact of any changes in laws and regulations to the Group's operations. The Group ensures compliance by keeping abreast with latest listing requirements, rulings and regulations of local and government authorities and assess their impact to the Group's operations.

2. Market risk

   The Group recognises the potential impact of the global and local economic condition to the Group's revenue and profitability. Some of the market risks identified are economic recession and political unrest. The Group embraces the changes and strives for continuous quality excellence and innovation to remain relevant in the marketplace.

RISK MANAGEMENT FRAMEWORK (CONT'D)

3. Operational risk

   The Group recognises the importance of customer satisfaction and quality excellence through continuous quality improvement in our products and services offering.

   Our manufacturing division is ISO 9001 certified, which ensures continuous compliance to stringent operating policies and procedures, and enhancement of our quality management system.

The abovementioned risk management practices of the Group serve as an on-going process to identify, evaluate, manage, monitor and communicate significant risks. The Board formulates the Group's business strategies and re-evaluate the existing risk management practises, and where appropriate and necessary, revise such practises accordingly.

INTERNAL AUDIT FUNCTION

The Group outsourced its internal audit function to a professional service firm, whose resources comprise of experienced Master degree holder, degree holders and professionals from related disciplines, to assist the Board and Audit Committee in providing independent assessment on the adequacy, efficiency and effectiveness of the Group's internal control system. The scope of review of outsourced internal audit function is determined by Audit Committee with feedback from the Executive Management.

During the financial year ended 31 March 2026, the internal audit function carried out an internal audit review on a subsidiary focusing on the adequacy of its Production and Quality Control Management. The results of the reviews were presented to the Audit Committee at one of its scheduled meetings. In addition, follow-up visits will also be conducted to ascertain the status of implementation of agreed management action plans.

OTHER KEY ELEMENTS OF INTERNAL CONTROL

Other key elements of the Group's internal control system are:

1. A well defined organisational structure with clear lines of accountability, which has a documented delegation of authority that sets out decisions that need to be taken and the appropriate authority levels of management, including matters that require the Board's approval.

2. The Audit Committee reviews quarterly financial reports, annual financial statements and the internal audit report on a periodic basis. Discussions with Management were held to deliberate on actions that are required to be taken to address internal control matters and risks identified by outsourced internal audit function.

3. The Audit Committee reviewed and discussed with the External Auditors their scope of work, audit plans and reporting requirements prior to the commencement of their audit of the Group. The External Auditors provide assurance in the form of their statutory audit for the financial statements. Further areas for improvement during the course of the statutory audit by the External Auditors are brought to the attention of the Audit Committee through management letters, or discussed at Audit Committee meetings.

4. The Executive Directors are closely involved in the running of business and operations of the Group and they report to the Board on significant changes in business and external environment, which affect operations of the Group at large.

5. Experienced and dedicated teams of personnel across key functional units.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL
(Cont'd)

OTHER KEY ELEMENTS OF INTERNAL CONTROL (CONT'D)

6. Scheduled periodic management meetings are held to discuss the Group's performance, business operations issues, potential risks and control issues, as well as to formulate appropriate measures to address them to ensure business goals and targeted financial performance are closely monitored.

7. Established internal policies and procedures for key business units within the Group.

8. One of the Group's operations is ISO 9001:2015 and ISO 14001:2015 certified. Such certifications are subject to annual audit conducted by external ISO auditors to ensure continuous compliance and enhancement of the respective management system.

9. Discretionary site visits are conducted as and when necessary by the Executive Director and management team to the business units to ensure operations are running smoothly.

10. Whistleblowing Policy is in place to provide an avenue to report suspected improprieties relating to fraud and unlawful conduct, abuse and non-adherence to Group's policy and procedures.

11. Anti-Bribery & Anti-Corruption Policy is in place whereby the Group enforced a strict zero tolerance approach to all forms of bribery and corruption in compliance of applicable law and regulations pertaining to anti-bribery and corruption practices.

ADEQUACY AND EFFECTIVENESS OF THE GROUP'S RISK MANAGEMENT AND INTERNAL CONTROL SYSTEM

The Board has received assurance from the Executive Directors and the management team that the Group's risk management and internal control system are operating adequately and effectively in all material aspects, including systems for compliance with applicable laws, regulations, rules, directives and guidelines. The Board is of the view that the risk management and internal control system is satisfactory and no material internal control failures nor have any of the reported weaknesses resulted in material losses or contingencies during the financial year under review.

The Board will strive for continous improvement and enhancement in the Group's risk management and internal control system by putting in place appropriate action plans, where necessary, to ensure the achievement of the Group's business objectives.

REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

Pursuant to paragraph 15.23 of the Main Market Listing Requirements of the Bursa Securities, the External Auditors have reviewed this Statement for inclusion in the 2026 Annual Report, and reported to the Board that nothing has come to their attention that causes them to believe that the Statement is inconsistent with their understanding of the process adopted by the Board in reviewing the adequacy and integrity of the system of internal controls.

This Statement was approved by the Board of Directors on 20 July 2026.

SUSTAINABILITY **STATEMENT**

1. ABOUT THIS REPORT

This Sustainability Statement presents MyTech Group Berhad's environmental, social and governance ("ESG") priorities, performance and progress for FY2026, covering the financial year from 1 April 2025 to 31 March 2026. The Statement focuses on Wire Master Spring Sdn Bhd, the Group's precision spring manufacturing subsidiary in Malaysia, which remains the main source of the Group's operating footprint and sustainability impacts.

Throughout the year, the Group continued to balance business growth with responsible manufacturing practices, sound governance and practical stakeholder engagement, with the aim of creating durable value for shareholders, customers, employees, suppliers, regulators and the communities connected to its operations.

MyTech recognises that a credible ESG journey is built on clear ownership, reliable data and steady operational follow-through. The Group will therefore continue strengthening data capture and management practices so that ESG priorities are monitored more consistently and aligned with business strategy, reporting expectations and the realities of its sector.

This approach supports MyTech's mission to deliver quality, cost efficiency, design capability and dependable service, backed by integrity and ethical business conduct.

Scope of Reporting

This Sustainability Statement covers the Group's business operations in Malaysia for the financial year beginning on 1 April 2025 and ending on 31 March 2026, and is published annually following the Group's financial year.

The scope of this statement focuses solely on Wire Master Spring Sdn Bhd, the precision spring manufacturing subsidiary of MyTech, as it is the Group's major revenue contributor. Employee data are derived from Wire Master Spring Sdn Bhd, while director-related data such as numbers, age and gender are sourced from MyTech Group Berhad as the holding company.

Reporting Frameworks and Standards

This Sustainability Statement has been prepared in accordance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, with guidance from Bursa Malaysia's Enhanced Sustainability Reporting Framework and Sustainability Reporting Guide and Toolkits (3rd Edition).

1. ABOUT THIS REPORT (CONT'D)

Data Validation and Assurance

This Statement contains data and information derived from internal sources within the reporting boundary. The reported information was subject to verification by the respective contributing entities, reviewed by the Sustainability Working Level, and subsequently approved by the Board. In addition, selected sustainability indicators were independently assured by an external party in accordance with ISAE 3000 (Limited Assurance), as disclosed in the Assurance Statement.

Responding to the Statement

For further information or clarification about this Statement, kindly contact the following personnel:

MyTech Group Berhad
198401001418 (113939-U)

Address:
Level 9 Block K, Solaris Mont Kiara, No. 2 Jalan Solaris,
50480 Kuala Lumpur
Tel: 603-6209 9000 Fax: 603-6209 9099
Email: enquiry@mytechgroup.com.my

2. BUSINESS MODEL AND OPERATING CONTEX

MyTech Group Berhad is principally engaged in investment holding, provision of management services and rental of properties. The principal activities of its subsidiaries include the manufacture of precision springs and the provision of financing services. The Group's business model therefore combines listed-company governance and capital stewardship with operating exposure to manufacturing quality, customer delivery, workforce capability, equipment reliability, energy consumption and regulatory compliance.

Wire Master Spring Sdn Bhd is the Group's core operating business and specialises in the manufacture of precision springs used across a broad cross-section of industries, including electrical and electronics, automotive, general household and consumer-product applications. Its operations are highly dependent on product consistency, process discipline, machine performance, technical skill and timely customer fulfilment.

The Group's financing-services segment, through GW Premium Capital Sdn Bhd, adds a complementary earnings stream and broadens MyTech's operating context. Across both segments, long-term value creation depends on disciplined management, strong internal controls, ethical conduct, customer trust, resilient supplier relationships and the ability to adapt operating practices as stakeholder and market expectations continue to evolve.

Our Operations

Principal Business	Company	Description of Business Activities
Manufacturing	Wire Master Spring Sdn Bhd ("WMS")	WMS specialises in the manufacture of precision springs used across electrical and electronics, automotive and general household and consumer-product applications. The business serves a diversified customer base and operates from a 40,000 sq. ft. factory in Penang.
Services – Financial	GW Premium Capital Sdn Bhd ("GWP")	GWP is principally engaged in financing services and also acts as an insurance agency.
Services – Investment Holding	Probusiness Investment Limited ("PRO")	PRO acts as a holding company for the Group's overseas investment.

SUSTAINABILITY STATEMENT
(Cont'd)

2. BUSINESS MODEL AND OPERATING CONTEX (CONT'D)

Operational Value Chain

The value chain of the precision spring manufacturing industry involves a sequence of upstream and downstream stages. MyTech's role is concentrated in precision spring production with processes that include winding, heat treatment, grinding, coating and finishing.

3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

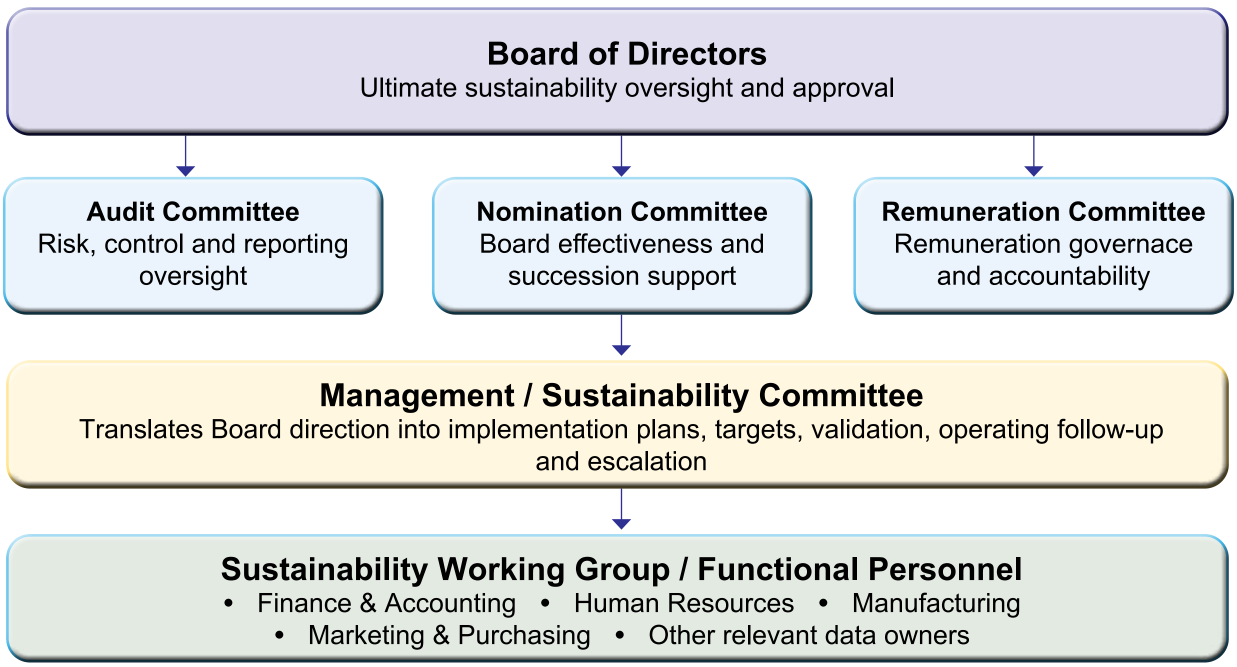
The Board retains ultimate responsibility for MyTech's sustainability direction and oversight. Working together with Management, the Board reviews priorities, policies and performance, and considers how the Group's operations may affect the environment, its people, surrounding communities and broader stakeholder trust.

For MyTech, sustainability is most meaningful when it stays close to how the business actually runs — how materials are sourced, how energy, water and waste are managed on the shop floor, how people are protected and developed, and how trust is maintained with customers, suppliers, regulators, investors and local communities. The Group's FY2026 material topics therefore focus on ten practical areas drawn from its materiality assessment: community management, supply chain management, anti-corruption, water management, energy and emission management, employee health and safety, labour practices and standards, data privacy and security, diversity, equity and inclusion, and waste management.

Governance Structure

MyTech Group Berhad has put in place a sustainability governance structure that reflects the realities of a manufacturing-led listed group. The structure is designed to support accountable decision-making, clear ownership of sustainability matters, disciplined escalation of issues and progressively stronger reporting readiness. This is particularly important for a business profile in which product quality, customer confidence, workforce capability, workplace safety, resource efficiency, ethics and legal compliance all influence long-term resilience and value creation.

Mytech Group Berhad Sustainability Governance Structure



3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT (CONT'D)

Governance Structure (cont'd)

At Group level, the Board retains ultimate oversight of sustainability direction, governance and disclosure. That oversight is reinforced by the Audit Committee, Nomination Committee and Remuneration Committee, which strengthen the Company's control environment, Board effectiveness and accountability architecture. At management level, implementation is coordinated through a sustainability-led working structure involving the relevant heads of department and functional representatives. This allows the Group to translate Board direction into operating actions, data validation, follow-up and reporting outputs that are aligned with its listed-company responsibilities and manufacturing operating needs.

The governance structure below maps the principal layers of oversight, implementation and reporting support. It is designed to match MyTech's existing governance arrangements while presenting them in a clearer market-facing format for sustainability reporting.

Governance tier	Who sits at this level	Primary sustainability role	How it supports reporting readiness
Board of Directors	Board of Directors	Retains ultimate accountability for sustainability direction, policies, material matters and disclosure approval.	Sets expectations on reporting boundaries, significant judgments, internal review discipline and overall disclosure quality.
Board Committee support	Audit Committee, Nomination Committee and Remuneration Committee	Strengthens governance quality through oversight of risk, controls, Board effectiveness, succession and accountability arrangements.	Supports a stronger control environment, clearer challenge at Board level and more robust review of governance-related disclosures.
Management / Sustainability Committee	Senior management and heads of department, including Finance and Accounting, Human Resources, Manufacturing, Marketing and Purchasing	Translates Board direction into implementation plans, targets, validation steps, operating follow-up and escalation of issues.	Coordinates data collection, confirms source ownership, reviews consistency of metrics and resolves cross-functional reporting gaps.
Sustainability Working Group / Functional Personnel	Department representatives and designated process owners across operations and support functions	Implements sustainability practices at working level, monitors issues, maintains records and supports day-to-day execution.	Provides traceable supporting evidence, timely input for metrics and early visibility over data gaps, incidents or methodological changes.
Operational and reporting owners	Plant operations, quality, safety, HR, procurement, finance and other relevant data owners	Generate the operational inputs that underpin sustainability narratives, performance tables and management follow-up.	Feeds validated operating data, narrative inputs and evidence trails into the annual reporting process.

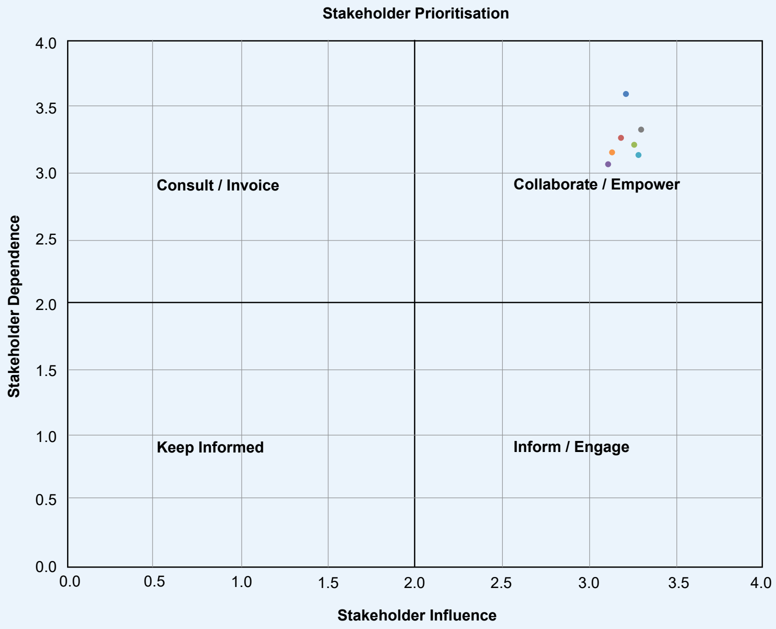
Taken together, this structure gives MyTech a practical governance platform for progressing its sustainability journey. It supports clearer ownership of material matters, more disciplined internal validation, stronger escalation of issues and more consistent year-on-year sustainability communication that is aligned with the Group's operating realities and listed-company obligations.

SUSTAINABILITY STATEMENT
(Cont'd)

3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT (CONT'D)

Stakeholder Engagement

Meaningful stakeholder engagement helps MyTech stay close to the expectations that matter most to its business. For a Group anchored by precision spring manufacturing, ongoing dialogue supports better decisions on supply continuity, workforce matters, environmental control, governance discipline and community relationships. The matrix below summarises the stakeholder groups most relevant to MyTech, the engagement model adopted for each group, and the sustainability themes monitored through that engagement.



Matrix result
All seven stakeholders groups fall in the Collaborate / Empower quadrant.

Stakeholders and scores

Legend	Stakeholders	Inf.	Dep.
EMP	Employee	3.217	3.602
INV	Investors and Shareholders	3.189	3.269
CUS	Customers	3.267	3.213
NGO	Local Communities and NGOs	3.111	3.065
GOV	Government and Regulators	3.289	3.130
FUN	Funders and Lenders	3.139	3.157
VEN	Vendors and Business Partnes	3.036	3.324

Engagement cadence legend

[T] **Throughout** ongoing and continuous	[Q] **Quarterly** every quarter	[BA] **Biannually** twice per year	[A] **Annually** once per year	[AR] **As required** triggered by need or event

3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT (CONT'D)

Key sustainability topics legend

Code	Topic	Code	Topic
M1	Community management	**M10**	Waste management
M2	Supply chain management	**M11**	Product quality and delivery reliability
M3	Anti-corruption	**M12**	Business resilience and continuity
M4	Water management	**M13**	Governance and regulatory compliance
M5	Energy and emission management	**M14**	Financial resilience and capital discipline
M6	Employee health and safety	**M15**	Responsible procurement and supplier performance
M7	Labour practices and standards	**M16**	Stakeholder communication and transparency
M8	Data privacy and security	**M17**	Local trust and social licence to operate
M9	Diversity, equity and inclusion (DEI)		

Stakeholder	Engagement model	Key sustainability topics (topic codes)	Primary engagement channels	Key areas of interest	MyTech's response
Customers	Collaborate/ Empower	• M11 • M8 • M3 • M12	• [T] Customer visits and meetings • [T] Calls, e-mails and messaging • [AR] Complaint follow-up and order coordination	• Reliable fulfilment • Product consistency • Ethical dealings • Secure handling of information	• Stay close to customer requirements • Respond quickly to issues • Reinforce trust through disciplined delivery • Maintain quality control and responsible data handling
Funders and Lenders	Collaborate/ Empower	• M3 • M5 • M13 • M14 • M16	• [AR] Financing discussions and facility reviews • [Q] Performance updates and financial communications • [T] Calls, e-mails and meetings	• Creditworthiness • Cash-flow resilience • Governance discipline • Risk management • Transparency	• Maintain transparent communication • Support confidence through prudent financial and operational discipline • Reinforce lender trust through sound governance • Support timely compliance and follow-up

SUSTAINABILITY STATEMENT
(Cont'd)

3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT (CONT'D)

Key sustainability topics legend (cont'd)

Stakeholder	Engagement model	Key sustainability topics (topic codes)	Primary engagement channels	Key areas of interest	MyTech's response
Vendors and Business Partners	Collaborate/ Empower	• M2 • M3 • M10 • M15	• [T] Calls and messaging • [AR] Vendor meetings and product updates • [AR] Supplier assessment	• Clear specifications • Fair dealing • Payment discipline • Long-term visibility • Practical coordination	• Maintain responsible procurement controls • Monitor supplier performance • Support continuity of supply • Strengthen compliance with required specifications
Government and Regulators	Collaborate/ Empower	• M3 • M4 • M5 • M6 • M7 • M10 • M13	• [T] Direct contact and updates • [AR] Site visits and inspections • [T] Training, calls and e-mails	• Legal compliance • Safe operations • Controlled environmental impacts • Timely corrective action	• Maintain compliance monitoring • Strengthen internal follow-through • Respond promptly to evolving regulatory requirements • Support safe and orderly operations
Shareholders and Investors	Collaborate/ Empower	• M3 • M5 • M8 • M12 • M13 • M16	• [A] Annual Report including Sustainability Statement • [A] AGM • [Q] Quarterly financial results • [AR] Corporate announcements	• Business resilience • Governance quality • Risk management • Reporting clarity	• Provide timely disclosures • Explain material ESG priorities more clearly • Show how operational discipline supports long-term value • Maintain credible communication with the market

3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT (CONT'D)

Key sustainability topics legend (cont'd)

Stakeholder	Engagement model	Key sustainability topics (topic codes)	Primary engagement channels	Key areas of interest	MyTech's response
Employees	Collaborate/ Empower	• M6 • M7 • M9 • M3 • M16	• [T] Internal communication and feedback channels • [BA] Engagement and dialogue sessions • [A] Performance reviews • [T] Training and awareness programmes	• Safe working conditions • Fair treatment • Development opportunities • A respectful and inclusive workplace	• Build capability • Reinforce speak-up culture • Protect wellbeing • Give employees a clearer role in day-to-day ESG execution
Local Communities and NGOs	Collaborate/ Empower	• M1 • M4 • M5 • M10 • M17	• [AR] Donations and outreach activities • [T] Local engagement where relevant	• Respectful presence • Responsible operations • Meaningful local contribution	• Support targeted community initiatives • Maintain constructive local relationships • Manage operational impacts responsibly

Corporate Governance, Sustainability Policies and Regulatory Compliance

MyTech supports long-term sustainability through established governance practices and a policy framework that covers ethical conduct, anti-bribery, whistleblowing, fair employment, occupational safety and health, purchasing, energy management and environmental quality. The principal policies currently referenced by the Group are summarised below.

ESG Indicator	Policy
Governance	Code of Conduct and Ethics
Governance	Whistleblowing Policy
Governance	Anti-Bribery and Anti-Corruption Policy
Governance	Directors' Fit and Proper Policy
Governance	Purchasing Policy
Social	Anti-Discrimination Policy
Social	Human Resource Policy
Social	Safety and Health Policy
Environmental	Quality and Environmental Policy

SUSTAINABILITY STATEMENT
(Cont'd)

3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT (CONT'D)

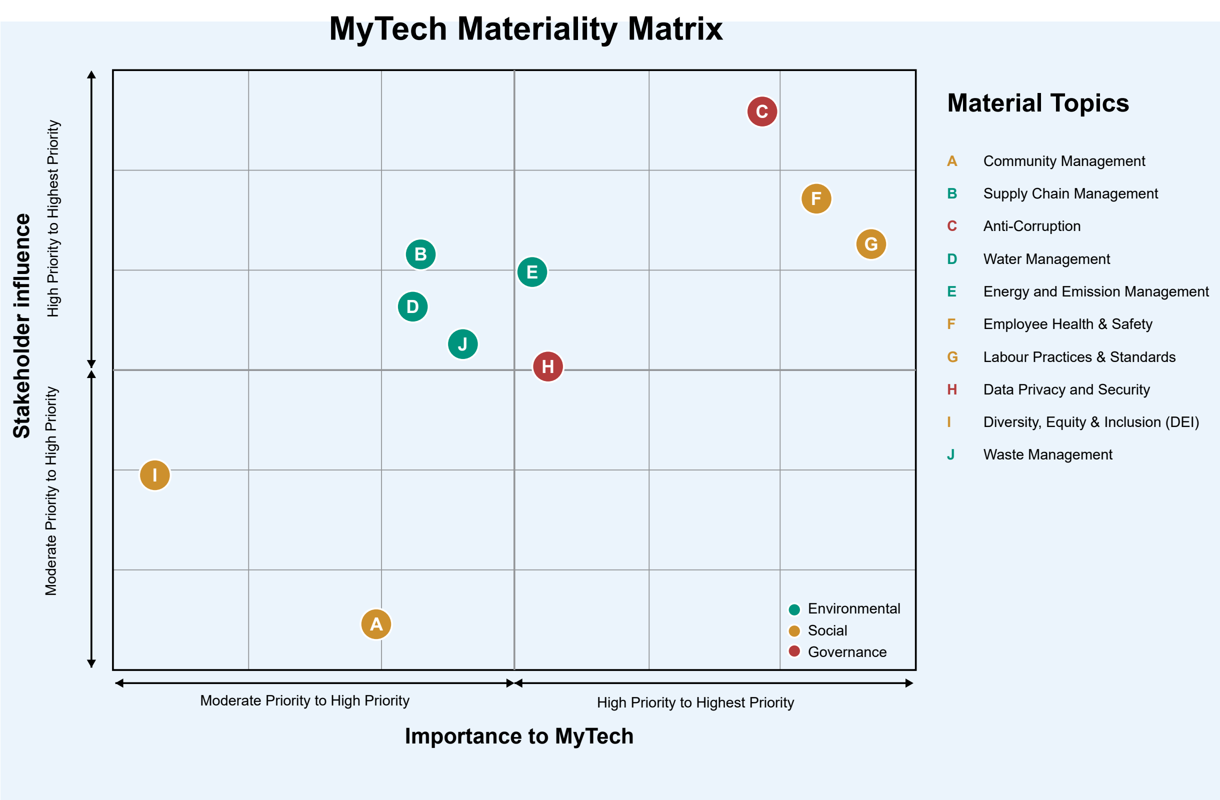
Corporate Governance, Sustainability Policies and Regulatory Compliance (cont'd)

The Group also remains committed to compliance with the principal governance, environmental and social laws applicable to its operations.

Type of Regulations	Regulations
Governance	Companies Act 2016; Capital Markets and Services Act 2007
Environmental	Environmental Quality Act 1974; Scheduled Waste Regulations 2005; Clean Air Regulations 2014; Industrial Effluent Regulations 2009
Social	Occupational Safety and Health Act 1994; Employment Act 1955 (Amendment) 2022; Personal Data Protection Act 2010 and other applicable labour-related laws

Materiality Assessment

MyTech's materiality assessment helps the Group focus on the sustainability matters that matter most to both the business and its stakeholders. Each topic was assessed against two dimensions: the level of stakeholder influence and its importance to MyTech. This gives management a clearer basis for deciding where attention, resources and disclosure effort should be concentrated.



3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT (CONT'D)

Materiality Assessment (cont'd)

The outcome is closely linked to MyTech's operating profile as a listed group with core exposure to precision spring manufacturing through Wire Master Spring Sdn Bhd, supported by financing-service activities. In this setting, sustainability is not separate from day-to-day business performance. It is closely tied to safe operations, dependable suppliers, disciplined energy use, responsible waste handling, ethical conduct, data protection and the ability to retain a capable workforce.

The matrix shows that anti-corruption, employee health and safety, labour practices and standards, and energy and emission management sit among MyTech's strongest areas of focus. These topics carry weight because they influence compliance, operational continuity, workforce confidence and long-term business resilience. Supply chain management, data privacy and security, water management and waste management also remain important, as they shape procurement reliability, information trust, environmental discipline and plant efficiency. Community management and diversity, equity and inclusion continue to be relevant as well, especially in supporting MyTech's reputation as a responsible employer and corporate citizen.

Code	Material matter	Pillar	Relative position	What it means for MyTech
A	Community Management	Social	Moderate combined priority	Supports local goodwill, practical corporate citizenship and a stronger social licence to operate around MyTech's business activities.
B	Supply Chain Management	Governance	High combined priority	Reliable suppliers and consistent input quality are essential to production stability, customer confidence and timely fulfilment.
C	Anti-Corruption	Governance	Highest combined priority	Strong integrity controls are critical for a listed group that depends on trust, responsible conduct and disciplined decision-making.
D	Water Management	Environmental	High combined priority	Water is not MyTech's largest resource exposure, but sound usage control and leakage prevention remain part of good plant housekeeping and environmental discipline.
E	Energy and Emission Management	Environmental	Highest combined priority	Electricity is central to manufacturing operations, making energy efficiency, emissions visibility and cost control directly relevant to resilience.
F	Employee Health and Safety	Social	Highest combined priority	In a machinery-based environment, strong safety practice protects people, reduces disruption risk and supports reliable operations.
G	Labour Practices and Standards	Social	Highest combined priority	Fair treatment, capability development and stable employment practices support retention, productivity and workforce confidence.
H	Data Privacy and Security	Governance	High combined priority	Responsible handling of employee, business and stakeholder information helps protect trust, governance credibility and day-to-day control discipline.
I	Diversity, Equity and Inclusion (DEI)	Social	Moderate combined priority	Inclusive and fair employment practices help MyTech build a capable workforce and strengthen long-term talent sustainability.
J	Waste Management	Environmental	High combined priority	Waste segregation and scheduled-waste controls are important for compliance, environmental stewardship and orderly plant operations.

SUSTAINABILITY STATEMENT
(Cont'd)

3. GOVERNANCE STRUCTURE, STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT (CONT'D)

Materiality Assessment (cont'd)

MyTech's materiality assessment is intended to highlight the sustainability matters that matter most to the business and to the stakeholders connected to it. For FY2026, the review was aligned to ten material topics identified in the materiality matrix: community management, supply chain management, anti-corruption, water management, energy and emission management, employee health and safety, labour practices and standards, data privacy and security, diversity, equity and inclusion, and waste management.

Based on the current scoring in the materiality matrix, the ten material topics do not sit in one identical position. Instead, they reflect a differentiated profile of priorities across stakeholder influence and importance to MyTech. Topics such as anti-corruption, employee health and safety, labour practices and standards, and energy and emission management emerge as stronger areas of focus, while the remaining topics continue to be relevant in supporting operational discipline, stakeholder trust and long-term business resilience.

4. CLIMATE-RELATED RISKS AND OPPORTUNITIES (CRRO) AND SCENARIO ANALYSIS

The Group assessed the resilience of its strategy and business model to climate-related changes, developments and uncertainties across its business operations in Malaysia as at the FY2026 reporting date. The assessment considered climate-related risks and opportunities that could reasonably be expected to affect the Group's cash flows, access to finance or cost of capital over the current, short-term, medium-term and long-term horizons.

Given MyTech's operating profile, the scenario analysis was designed using an approach commensurate with the Group's circumstances and focused on the most relevant exposures, namely electricity and energy-cost pass-through, carbon-cost sensitivity, production continuity, plant and equipment reliability, scheduled-waste and environmental-compliance requirements, supply-chain disruption, customer-demand resilience and insurance adequacy.

FY2026 greenhouse gas emissions used as baseline context were Scope 1 emissions of 5.72 tCO_2e and Scope 2 emissions of 117.35 tCO_2e, with total electricity consumption of 158.581 MWh and water use of 0.802 megalitres. Because purchased electricity is currently the principal emissions-related cost exposure in the Group's operating model, the carbon-cost sensitivity figures in the table are based on Scope 2 emissions.

Assessment of Climate Resilience as at the FY2026 Reporting Date

Based on the analysis performed, the Group considers its current strategy and business model to be resilient under the scenarios assessed, provided that climate-related risks continue to be managed through phased operational, procurement, energy and capital responses rather than a fundamental redesign of the business model. The assessment does not indicate that MyTech's core manufacturing model becomes unviable across the assessed horizons; however, it does indicate that electricity efficiency, plant reliability, supplier continuity, scheduled-waste controls, insurance structure, site resilience and climate-data readiness become progressively more important determinants of cost discipline, delivery reliability, customer confidence and margin protection, especially in the medium and long term.

Significant areas of uncertainty include the future pace and form of Malaysian carbon-pricing and electricity-tariff pass-through, the timing and severity of acute weather events at specific facilities, the long-term pricing and availability of insurance, the evolution of infrastructure reliability and local recovery capability, the resilience of key suppliers and logistics routes, and the pace at which commercially practical lower-emission electricity and efficiency solutions become available.

4. CLIMATE-RELATED RISKS AND OPPORTUNITIES (CRRO) AND SCENARIO ANALYSIS (CONT'D)

Assessment of Climate Resilience as at the FY2026 Reporting Date (cont'd)

Time horizon	Scenario analysis	Transition risks and the Group's response	Physical risks and the Group's response	Climate-related opportunities	Indicative financial impact
2026 (Current)	Carbon pricing: USD44.15/ tCO2 under Below 2°C; USD28.25/ tCO2 under NDCs; USD83.36/ tCO2 under Net Zero 2050; USD0/tCO2 under Delayed Transition and Fragmented World.	Increasing expectations for governance, climate metrics and reliable disclosure; electricity and service-cost pressure may affect operating expenditure. Group response: strengthen emissions data, utility monitoring, machine-efficiency controls and climate-governance processes.	Flooding, storms, power outages and transport disruption may interrupt production schedules, deliveries, scheduled-waste collection and workforce attendance. Group response: continue preventive maintenance, drainage and housekeeping controls, emergency-response planning and review of insurance adequacy.	Resource efficiency; stronger site preparedness; more reliable disclosure; improved stakeholder confidence.	Revenue: low to moderate exposure from disruptions. OPEX: moderate exposure from utilities, maintenance, insurance and compliance. CAPEX: selective spending for monitoring, backup systems and drainage improvements.
2030 (Short-term)	Carbon pricing: USD436.60/ tCO2 under Below 2°C; USD63.37/ tCO2 under NDCs; USD687.74/ tCO2 under Net Zero 2050.	Tighter disclosure, assurance and climate-risk integration expectations are likely to be more embedded. Group response: improve machine and compressed-air efficiency, optimise electricity use and evaluate additional renewable-electricity options where practical.	Flood-related disruption to plants, warehouses, inbound materials and outbound logistics may become more frequent. Group response: strengthen site flood mapping, business continuity planning, spare-parts readiness and supplier diversification.	Lower electricity losses, better production planning and stronger operating resilience can support margin protection.	Revenue: moderate exposure if outages affect delivery performance. OPEX: moderate exposure from utilities, maintenance, transport and compliance. CAPEX: moderate need for site-improvement works and efficiency upgrades.

SUSTAINABILITY STATEMENT
(Cont'd)

4. CLIMATE-RELATED RISKS AND OPPORTUNITIES (CRRO) AND SCENARIO ANALYSIS (CONT'D)

Assessment of Climate Resilience as at the FY2026 Reporting Date (cont'd)

Time horizon	Scenario analysis	Transition risks and the Group's response	Physical risks and the Group's response	Climate-related opportunities	Indicative financial impact
2040 (Medium-term)	Carbon pricing: USD1,600.87/ tCO_2 under Below 2°C; USD374.03/ tCO_2 under NDCs; USD2,832.04/ tCO_2 under Net Zero 2050.	Indirect transition costs may become more material through electricity, metal inputs, outsourced services, freight, scheduled-waste handling and insurance repricing. Group response: prioritise gradual efficiency improvement and avoid late, high-cost adjustment.	Severe weather may continue to disrupt plant access, inventories, material storage and shipping schedules. Group response: embed climate resilience into plant maintenance, storage standards, utility design and capital planning.	Resilience-led growth, better asset planning and stronger governance credibility.	Revenue: moderate to high sensitivity if reliability and carbon efficiency become stronger competitive differentiators. OPEX: moderate to high exposure from insurance, utilities, freight and materials. CAPEX: higher requirement for equipment retrofits and resilience upgrades.
2050 (Long-term)	Carbon pricing: USD3,415.97/ tCO_2 under Below 2°C; USD678.93/ tCO_2 under NDCs; USD10,087.00/ tCO_2 under Net Zero 2050.	Manufacturing facilities, purchased electricity, materials sourcing, waste-management systems and disclosure processes are likely to face structurally higher expectations. Group response: maintain a long-run pathway of energy efficiency, resilience investment and stronger data governance.	Severe events may still cause episodic interruption and localised losses; facility resilience and recovery capability become strategic issues. Group response: continue enhancing resilient site design, backup systems, secure storage and data recovery.	Operational efficiency, improved resilience and stronger governance positioning.	Revenue: high strategic effect depends on continuity, cost control and customer trust. OPEX: high long-run pressure from energy, materials and services. CAPEX: strategic expenditure may be required for major retrofits, vulnerable-asset protection and digital recovery capability.

SUSTAINABILITY STATEMENT
(Cont'd)

5. ESG DISCLOSURES

Governance | Supply Chain Management

Why It Matters Supply chain management is a practical business priority for MyTech because material quality, supplier reliability and delivery consistency directly affect production planning, product quality and customer fulfilment. In precision spring manufacturing, even small disruptions in raw-material supply or specification control can quickly affect schedules, efficiency and commercial trust. Strong supply-chain governance therefore supports both operational resilience and responsible growth.

Our Approach MyTech takes an operations-led approach to supplier management, with emphasis on vendor capability, quality compliance, commercial discipline and continuity of supply. Suppliers are assessed through the Group's purchasing framework and vendor-evaluation practices, while local sourcing is supported where it remains commercially and technically suitable. This helps the Group balance resilience, quality requirements and cost control in a way that fits the realities of its manufacturing operations.

Our Progress In FY2026, local suppliers represented 82.9% of the Group's supplier base. Foreign suppliers nevertheless accounted for a larger share of procurement spend because certain technical materials and specialised inputs still need to be sourced from outside Malaysia. The current profile reflects a practical procurement model: build a broad local base where possible, while preserving access to the inputs needed to maintain precision, consistency and customer confidence.

Supplier base	FY2023	FY2024	FY2025	FY2026
Proportion of spending on local suppliers	16.28%	17.83%	23.44%	21.71%
Proportion of spending on Foreign suppliers	83.72%	82.17%	76.56%	78.29%

Way Forward Going forward, MyTech will continue strengthening supplier governance through proportionate due diligence, performance monitoring and closer review of continuity risks. Where feasible, the Group will keep exploring local sourcing opportunities that can support quality, responsiveness and cost efficiency. The aim is not procurement for its own sake, but a supply base that is dependable, commercially disciplined and aligned with the standards expected by the Group's customers and operations.

Environmental | Energy and Emission Management

Why It Matters Energy and emission management matter to MyTech because purchased electricity is central to its manufacturing operations and cost base, while emissions data is becoming increasingly relevant to customers, investors and wider market expectations. In a precision spring manufacturing environment, better energy control supports both cost efficiency and stronger operating discipline. Clearer management of electricity use and emissions also helps the Group build a more credible ESG profile over time.

Our Approach The Group manages this area through disciplined utility control, preventive maintenance and progressively stronger data visibility across its manufacturing operations. The approach is supported by the ISO 14001-aligned environmental practices and practical actions that link machine efficiency, emissions awareness and day-to-day operational control. This allows MyTech to connect environmental stewardship with productivity, compliance and cost management in a way that is meaningful to its business.

SUSTAINABILITY STATEMENT
(Cont'd)

5. ESG DISCLOSURES (CONT'D)

Environmental | Energy and Emission Management (cont'd)

Our Progress In FY2026, total electricity consumption increased to 158.581 MWh, or 158,581 kWh. These movements are consistent with the continuing relevance of energy control within the Group's operating model and reinforce why utility monitoring, maintenance discipline and better emissions visibility remain important as the business grows.

MyTech is not a heavy-emitting industrial operator, but its manufacturing activities still require careful management of energy, emissions, water and controlled waste streams. The Group therefore remains committed to improving operating discipline, protecting environmental integrity and steadily strengthening the quality of environmental information used for management and reporting.

Energy Consumption Snapshot

Metric	FY2023	FY2024	FY2025	FY2026
Electricity consumption (kWh)	192,607	121,747	136,812	158,581
Electricity / energy consumption (MWh)	192.607	121.747	136.812	158.581

Electricity intensity remains a relevant performance indicator because purchased electricity is central to the production process. Historical data indicates that closer management of electricity consumption can materially support both cost efficiency and environmental performance. The Group will continue to evaluate practical energy-saving improvements, including better maintenance discipline and equipment efficiency.

Energy Management Approach

Our Approach Energy management remains a key environmental priority because purchased electricity sits at the heart of MyTech's manufacturing activities and cost base. The Group has strengthened its response through solar adoption and ongoing inspection and servicing of plant and equipment. Practical measures such as outdoor LED solar flood lights, inverter-type air-conditioning and reminders to switch off non-essential lighting also support better day-to-day energy discipline and more reliable plant performance.

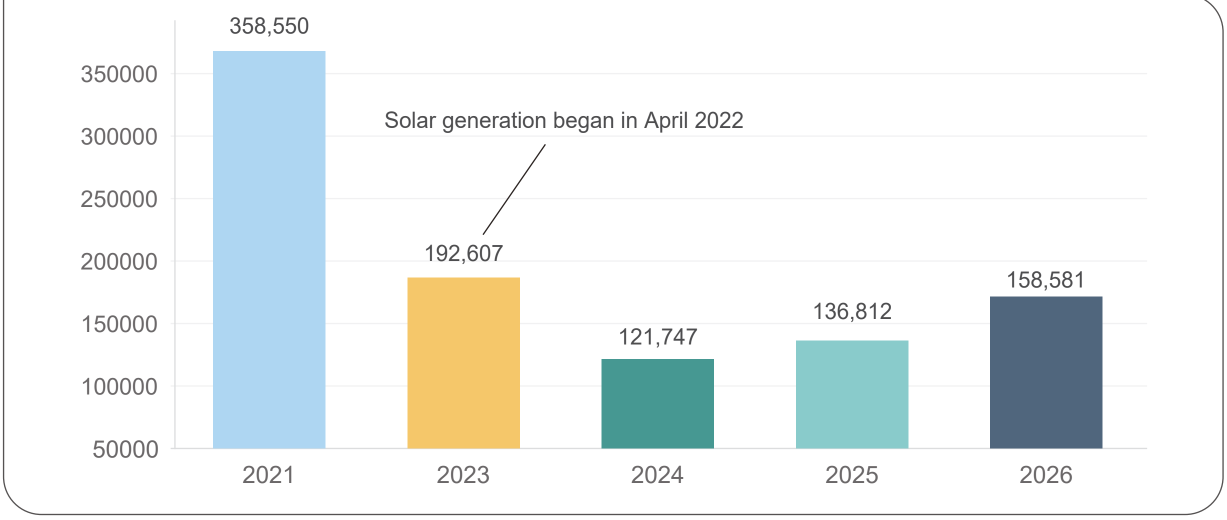
- Maintain and keep electricity consumption usage at below or at a maximum cost of RM30,000 under the monitor-and-control resources programme.
- Continue routine inspection and servicing of plant and equipment to reduce wear and avoid inefficient energy use.
- Expand practical energy-saving initiatives where commercially feasible.

Our Progress Electricity usage increased to 158,581 kWh in FY2026 from 136,812 kWh in FY2025. The increase is consistent with higher operational activity during the year, but the longer-term trend remains meaningfully below the FY2023 level of 192,607 kWh. This suggests that solar adoption and closer monitoring continue to deliver operational value even as demand fluctuates, while also underlining the need to keep efficiency discipline firmly in place as the business expands.

5. ESG DISCLOSURES (CONT'D)

Energy Management Approach (cont'd)

Total Electricity Usage Before and After Solar Installation



Energy Consumption Snapshot

Metric	FY2023	FY2024	FY2025	FY2026
Electricity consumption (kWh)	192,607	121,747	136,812	158,581
Electricity / energy consumption (MWh)	192.607	121.747	136.812	158.581

Way Forward MyTech will continue improving energy efficiency through closer utility monitoring, preventive maintenance and practical equipment optimisation. The Group also intends to reinforce operator awareness so that energy-saving practices are applied more consistently across the workplace. This should help reduce avoidable losses, support cost discipline and improve resilience to rising electricity prices over time.

Emissions Management

Our Approach MyTech's emissions-management focus remains centred on the sources that are most visible and controllable within its operating footprint, namely vehicle fuel use and purchased electricity. Scope 1 emissions arise from fuel combustion in vehicles owned or controlled by the Group, while Scope 2 emissions arise from electricity consumed in manufacturing facilities and offices. The Group manages these emissions through utility monitoring, maintenance discipline and progressively stronger data capture and reporting, so that climate awareness can be translated into practical operating decisions.

Our Progress In FY2026, the Group recorded Scope 1 emissions of 5.72 tCO_2e and Scope 2 emissions of 117.35 tCO_2e. Scope 1 emissions mainly arose from fuel consumption by the Company Van, while the Company EV did not generate direct tailpipe emissions. As the Company EV was fully charged at the Company's premises, the related electricity consumption was captured under Scope 2 purchased electricity. Therefore, separate EV emissions were not included to avoid double counting. The current emissions profile continues to show that purchased electricity remains the Group's principal emissions-related exposure and the clearest starting point for improvement efforts. Better visibility over these figures also places MyTech in a stronger position to communicate its climate-related performance with greater clarity and consistency.

SUSTAINABILITY STATEMENT
(Cont'd)

5. ESG DISCLOSURES (CONT'D)

Emissions Management (cont'd)

Scope 1 and Scope 2 GHG Emissions

Metric	FY2023	FY2024	FY2025	FY2026
Scope 1 direct GHG emissions (tCO2e)	4.95	5.13	5.61	5.72
Scope 2 indirect GHG emissions (tCO2e)	145.90	92.30	103.70	117.35
Renewable Energy(KWH)	-	-	-	80,385.00

Note: Scope 2 emissions are based on the location-based method using the Peninsular Malaysia grid emission factor published by the Energy Commission. Scope 1 emissions are based on fuel-combustion factors from the relevant DEFRA / UK Government conversion sources.

Way Forward Moving forward, MyTech will continue improving visibility over operational emissions and embedding emissions awareness into utility management and maintenance routines. The next steps are expected to focus on clearer ownership of emissions data, stronger year-on-year comparability and more disciplined internal review, so that future improvement opportunities can be identified on a more informed basis.

Environmental | Water Management

Our Approach Water is not among MyTech's most intensive environmental impacts, but it remains an essential utility that requires disciplined management. The Group promotes prudent usage, prompt rectification of abnormal consumption and a practical zero-leakage mindset across its facilities. In FY2026, water consumption stood at 0.802 megalitres, reinforcing the value of staying alert to avoidable losses and maintaining good housekeeping discipline across the site.

Metric	FY2023	FY2024	FY2025	FY2026
Water consumption (ML)	0.749	0.721	0.754	0.802

Way Forward MyTech will continue encouraging prudent water use and timely rectification of abnormal consumption across its facilities. The Group also intends to keep water management closely linked to housekeeping, maintenance awareness and operator accountability. This practical approach suits the scale of the business while still reinforcing environmental responsibility and stronger utility discipline.

Waste Management

Our Approach Effective waste management remains an important part of MyTech's environmental responsibility because manufacturing activities generate both reusable materials and regulated waste streams that must be handled carefully. The Group segregates waste, recycles reusable materials where possible and ensures that non-recyclable wastes are disposed of appropriately. Controlled waste streams currently identified by the Group include SW410, SW401, SW305, SW409 and SW322, and the manufacturing division remains ISO 14001 certified. This framework helps keep plant operations orderly, safe and compliant.

- Control wire wastage rate based on total wire consumption in production, with a target of 2% wastage rate per year.
- Set up the ultrasonic cleaning machine at specified rooms in compliance with the Environmental Quality (Clean Air) Regulations 2014.
- Continue strengthening scheduled-waste tracking and handling discipline.

5. ESG DISCLOSURES (CONT'D)

Waste Management (cont'd)

Type of waste	FY2023 (kg)	FY2024 (kg)	FY2025 (kg)	FY2026 (kg)
SW410	135.5	169.6	117.2	288.20
SW401	180.0	80.0	140.0	271.30
SW305	38.0	88.0	100.0	222.40
SW409	180.0	83.0	25.0	29.5
SW322	795.0	465.0	545.0	630.00
Total scheduled waste	1,328.5	885.6	927.2	1,441.40
Total waste generated (t)	N/A	N/A	0.927	1.441
Waste diverted from disposal (t)	N/A	N/A	0.000	0.000
Waste directed to disposal (t)	N/A	N/A	0.927	1.441

Way Forward MyTech will continue improving waste visibility, safe handling controls and operating discipline around scheduled waste. The Group also aims to reinforce attention to wire usage efficiency, storage practices and traceable disposal processes as part of everyday manufacturing control. More disciplined waste management should support cleaner operations, stronger compliance readiness and greater stakeholder confidence over time.

Social | Diversity, Equity and Inclusion

Why It Matters Diversity, equity and inclusion matter because MyTech's operating capability depends on a stable workforce with the right mix of experience, technical skill and leadership capacity. In a manufacturing-led environment, fair and inclusive employment practices support morale, collaboration and day-to-day execution, while also strengthening the leadership and talent pipeline over time.

Our Approach MyTech's approach is grounded in fair treatment, merit-based employment and non-discrimination across the employee lifecycle. Recruitment, development and advancement are intended to reflect capability, experience, integrity and business needs rather than arbitrary factors. The Group also reviews workforce and director statistics as a practical way to monitor representation and identify areas for longer-term improvement, while keeping the conversation closely tied to business continuity and people capability.

Our Progress In FY2026, MyTech recorded a total workforce of 35 employees across management, executive, non-executive or technical and general-worker categories. Male employees represented 68.6% of the workforce, while female employees represented 31.4%. These data points provide a practical starting point for ongoing workforce planning, talent development and succession discussions as the Group continues to strengthen its people agenda.

Gender Group by Employee Category

Employee category	FY2024	FY2025	FY2026
Management Male	66.7%	100.0%	100.0%
Management Female	33.3%	0.0%	0.0%
Executive Male	33.3%	25.0%	70.00%
Executive Female	66.7%	75.0%	30.00%
Non-executive / Technical Male	100.0%	82.4%	75.00%
Non-executive / Technical Female	0.0%	17.6%	25.00%
General Workers Male	55.6%	58.3%	53.85%
General Workers Female	44.4%	41.7%	46.15%
Total male employees	59.4%	72.5%	68.6%

SUSTAINABILITY STATEMENT
(Cont'd)

5. ESG DISCLOSURES (CONT'D)

Social | Diversity, Equity and Inclusion (cont'd)

Age Group by Employee Category

Employee category	FY2024 (Pax)	FY2025 (Pax)	FY2026 (Pax)
Management Under 30	0	0	0
Management Between 30–50	1	3	2
Management Above 50	1	4	2
Executive Under 30	1	1	0
Executive Between 30–50	6	3	8
Executive Above 50	0	0	2
Non-executive / Technical Under 30	1	4	5
Non-executive / Technical Between 30–50	3	10	1
Non-executive / Technical Above 50	1	3	2
General Workers Under 30	5	4	4
General Workers Between 30–50	3	2	3
General Workers Above 50	10	6	6

Director Diversity

Metric	FY2025	FY2026
Male directors (%)	71.4	100
Female directors (%)	28.6	0
Under 30 (%)	14.3	0
Between 30–50 (%)	28.6	50
Above 50 (%)	57.1	50

Way Forward MyTech will continue monitoring workforce composition, recruitment outcomes and succession planning as part of its DEI agenda. The Group also intends to strengthen the link between representation data and broader talent-development priorities, including capability building and retention, so that inclusion is managed as a practical long-term organisational strength rather than a standalone reporting metric.

Social | Employee Health and Safety

Why It Matters Employee health and safety is a core operating priority because MyTech runs machinery-based manufacturing activities where disciplined behaviour and preventive controls are essential. Strong safety performance protects employee wellbeing, reduces disruption risk and supports reliable plant operations. It also strengthens workforce confidence by showing that the Group takes its duty of care seriously.

Our Approach MyTech seeks to provide and maintain a safe working environment for employees, contractors and visitors across its operations. The Group's health and safety policy covers key areas including road and traffic safety, office safety, chemical safety, machine and electrical safety, and fire safety. This is supported by practical actions such as training, workplace awareness, appropriate personal protective equipment and compliance with applicable safety procedures, so that safety remains embedded in everyday operations rather than treated as a one-off programme.

5. ESG DISCLOSURES (CONT'D)

Social | Employee Health and Safety (cont'd)

Health and Safety Goals

MyTech is committed to upholding high standards of workplace safety and health through the following goals:

- To achieve and sustain zero workplace fatalities.
- To maintain full compliance with all applicable occupational safety and health requirements.
- To provide continuous health and safety training to employees.
- To ensure employees are equipped with suitable personal protective equipment.

Our Progress No work-related fatalities or lost time incidents were reported in FY2026. During the year, 14 employees received health and safety training, and total training hours across all employee categories amounted to 1,420.0 hours. These outcomes reflect a stable safety profile, while also reinforcing the need for ongoing awareness, practical training and supervisory discipline in a machinery-based environment.

Metric	FY2023	FY2024	FY2025	FY2026
Work-related fatalities	N/A	N/A	0	0
Lost time incident rate (LTIR)	N/A	N/A	0	0
Employees trained on health and safety	30	32	31	14
Total hours of training (all categories)	585.0	503.5	538.0	1,420.0

Way Forward MyTech will continue reinforcing a safety-first culture through targeted training, workplace awareness and appropriate use of personal protective equipment. The Group also intends to sustain disciplined compliance with safety procedures, incident reporting and preventive follow-up at plant level so that safe behaviour remains embedded even when operating demands increase.

Social | Labour Practices and Standards

Why It Matters Labour practices and standards are material because MyTech's manufacturing operations rely on trained people, ethical management practices and a stable workforce. Respect for worker rights, fair treatment and appropriate benefits are also critical to legal compliance and responsible employment. When labour standards are managed well, the Group is better positioned to sustain productivity, retain know-how and support safe execution.

Our Approach Employees are formally oriented to the Group's work culture and policies, and are appraised at least once a year to support accountability and development. The employee handbook and code of conduct set out rights, responsibilities and workplace expectations, while employees are paid at least the required base wage. Confirmed employees also receive statutory and company-provided benefits, including various leave provisions and function-based allowances where applicable. This framework helps support fair employment, workforce stability and a more structured employee experience.

SUSTAINABILITY STATEMENT
(Cont'd)

5. ESG DISCLOSURES (CONT'D)

Social | Labour Practices and Standards (cont'd)

Summary of Benefits

Level of workers	Type of benefits and incentives	Comments
All workers	Annual leave; sick leave; hospitalisation leave	Days depend on length of service and grade
All female workers	Maternity leave	98 days with full pay
All male workers	Paternity leave	7 days
Confirmed workers	Compassionate / emergency / marriage leave	Served not less than 12 months
All workers	Normal illness; hospitalisation benefit	Amount depends on workers' grade
Specific related departments	Attendance bonus; meal allowance; emergency call allowance	Function-based
Employees who travel outstation / overseas	Outstation allowance; overseas allowance	Travel-related

Training Hours by Employee Category

Category of employees	FY2023	FY2024	FY2025	FY2026
Management	73.0	43.0	30.0	29.5
Executive	125.0	122.0	124.5	444.5
Non-executive / Technical Staff	135.0	85.5	136.0	466.5
General Workers	252.0	253.0	247.5	479.5
Total	585.0	503.5	538.0	1,420.0

Employee Turnover by Category

Category of employees	FY2023	FY2024	FY2025	FY2026
Management	3	3	0	1
Executive	4	7	0	1
Non-executive / Technical Staff	5	5	7	3
General Workers	16	15	1	7

Additional Labour Indicators

Metric	FY2026
Percentage of employees that are contractors or temporary staff	0.0%
Number of substantiated complaints concerning human rights violations	0

Way Forward MyTech will continue enhancing its people-management disclosures through deeper analysis of training, turnover, staffing mix and retention trends. The Group also intends to use these insights more actively to support workforce planning, capability development and management follow-up, so that human-capital priorities are better understood and acted on across the organisation.

5. ESG DISCLOSURES (CONT'D)

Social | Community Management

Why It Matters Community management matters because MyTech's long-term presence depends not only on business performance, but also on how responsibly the Group operates and how it contributes to the places connected to its activities. Thoughtful community support helps strengthen trust, goodwill and the Group's social licence to operate, while reinforcing the idea that responsible business should create value beyond the factory gate.

Our Approach MyTech adopts a practical and targeted approach to community management that is proportionate to the Group's scale and available resources. Rather than pursuing highly expansive programmes, the Group channels support to selected causes and local needs where it can create visible and relevant value. This helps keep contributions purposeful, manageable and aligned with stakeholder expectations.

Our Progress In FY2026, MyTech's community-investment spending totalled RM2,000.00, with one recorded beneficiary. The contribution was directed to community welfare support through a donation to the Central Welfare Council of Malaysia, Penang State Branch, in support of the Daily Activity Fund for Pusat Jagaan Rumah Sejahtera Permatang Tinggi. Although modest in size, the contribution reflects the Group's preference for purposeful giving that is aligned with local relevance and community wellbeing.

Metric	FY2025	FY2026
Community investment (RM)	5,400.00	2,000.00
Recorded beneficiary / recipient entries	1	1
Contribution classification	Community support	Community welfare support

Community contribution

Way Forward MyTech will continue directing community contributions towards initiatives that are relevant to local needs and capable of delivering meaningful social value. The Group also intends to keep its support practical and impact-oriented so that contributions remain aligned with its size, resources and stakeholder expectations.

Governance | Anti-Corruption

Why It Matters Anti-corruption is fundamental to MyTech because the Group operates as a listed company whose reputation depends on trust, transparency and responsible conduct. Sound anti-corruption controls help protect relationships with customers, suppliers, employees, regulators and investors, while also reducing legal, financial and reputational exposure.

Our Approach MyTech supports anti-corruption through a governance framework anchored by its Code of Conduct and Ethics, Anti-Bribery and Anti-Corruption Policy, Whistleblowing Policy and Directors' Fit and Proper Policy. These are reinforced by wider governance practices disclosed in the Annual Report and by the Group's stated zero-tolerance approach to bribery and corruption. Together, these measures create clear expectations around behaviour, escalation and accountability.

Our Progress In FY2026, anti-corruption training coverage continued to be tracked by employee category and no confirmed incidents of corruption were recorded during the year.

SUSTAINABILITY STATEMENT
(Cont'd)

5. ESG DISCLOSURES (CONT'D)

Anti-Corruption Metrics

Metric	FY2025	FY2026
Employees receiving anti-bribery / anti-corruption training – Management (%)	17.50	25.00
Employees receiving anti-bribery / anti-corruption training – Executive (%)	10.00	75.00
Employees receiving anti-bribery / anti-corruption training – Non-executive / Technical Staff (%)	42.50	58.00
Employees receiving anti-bribery / anti-corruption training – General Workers (%)	30.00	87.00
Percentage of operations assessed for corruption-related risks (%)	100.00	0
Confirmed incidents of corruption and action taken (number)	0	0

Way Forward MyTech will continue reinforcing policy awareness, refresher training and compliance monitoring across its operating and support functions. The Group also intends to keep tone-from-the-top and management accountability visible so that anti-corruption expectations remain clear throughout the organisation and embedded in everyday decision-making.

Governance | Data Privacy and Security

Why It Matters Data privacy and security are important because information loss, unauthorised access or cyber incidents can disrupt operations and damage stakeholder confidence. For a business that handles customer, employee and operational information, data discipline is part of responsible governance and sound commercial practice.

Our Approach MyTech manages personal and sensitive information through practical safeguards embedded in its operating processes. Access to customers' personal data is restricted to authorised personnel only, helping reduce unnecessary exposure and strengthen accountability. This control-based approach supports orderly handling of information while reflecting the Group's current scale and risk profile.

Our Progress In FY2026, the Group recorded zero substantiated complaints concerning breaches of customer privacy and losses of customer data. This outcome indicates that no confirmed customer-data incidents were reported during the year and provides a useful signal that existing controls are supporting stable handling of sensitive information.

Metric	FY2025	FY2026
Substantiated complaints concerning breaches of customer privacy and losses of customer data (number)	0	0

Way Forward MyTech will continue strengthening data-handling discipline and monitoring how privacy expectations evolve across its business activities. The Group also intends to keep access controls, process awareness and accountability under review as operating practices become more digital and interconnected, helping protect stakeholder confidence and reinforce consistent information governance.

5. ESG DISCLOSURES (CONT'D)

Looking Ahead

As MyTech Group Berhad moves forward, we remain committed to building a business that is not only resilient and competitive, but also responsible in the way it creates value. Guided by our focus on quality, operational discipline, ethical conduct and long-term stakeholder trust, we will continue strengthening the way sustainability is embedded across our business, from governance and people management to resource efficiency, customer confidence and compliance excellence. This direction is consistent with the Group’s operating profile as an investment holding company with core activities in precision spring manufacturing and financing services, and with its mission to deliver quality, cost efficiency, design and superior service through integrity and ethical business practice.

For MyTech, sustainability is not a parallel agenda; it is part of how the business is managed. It shapes how the Group protects business continuity, strengthens accountability, supports its workforce, manages environmental impacts and earns the confidence of customers, suppliers, investors and wider stakeholders. As disclosures and internal capabilities continue to improve, MyTech will stay focused on practical progress that is relevant to its sector, credible in the eyes of the market and supportive of long-term value creation.

SUSTAINABILITY STATEMENT
(Cont'd)

6. PRESCRIBED TABLE

MYTECH GROUP BERHAD
BMLR Transition Period

Date & Time: 2026-07-08_10:42:54
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-Corruption	Employees receiving anti-corruption training – Management	%	17.50	25.00	-	External (Limited)
Anti-Corruption	Employees receiving anti-corruption training – Executive	%	10.00	75.00	-	External (Limited)
Anti-Corruption	Employees receiving anti-corruption training – Non-executive / Technical Staff	%	42.50	58.00	-	External (Limited)
Anti-Corruption	Employees receiving anti-corruption training – General Workers	%	30.00	87.00	-	External (Limited)
Anti-Corruption	Percentage of operations assessed for corruption--related risks	%	0	0	-	External (Limited)
Anti-Corruption	Confirmed incidents of corruption and action taken	Number	0	0	0	External (Limited)
Community Management	Total amount invested in the community	MYR	5,400.00	2,000.00	-	External (Limited)
Community Management	Total number of beneficiaries of investment in communities	Number	1	1	-	External (Limited)
Diversity, Equity and Inclusion	Management Under 30	%	0	0	-	External (Limited)
Diversity, Equity and Inclusion	Management Between 30–50	%	43	50	-	External (Limited)
Diversity, Equity and Inclusion	Management Above 50	%	57	50	-	External (Limited)
Diversity, Equity and Inclusion	Executive Under 30	%	25	0	-	External (Limited)
Diversity, Equity and Inclusion	Executive Between 30–50	%	75	80	-	External (Limited)
Diversity, Equity and Inclusion	Executive Above 50	%	0	20	-	External (Limited)

This report was generated on the Bursa Malaysia CSI Platform on 2026-07-08_10:42:54

SUSTAINABILITY STATEMENT
(Cont'd)

6. PRESCRIBED TABLE (CONT'D)

MYTECH GROUP BERHAD
BMLR Transition Period

Date & Time: 2026-07-08_10:42:54
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity, Equity and Inclusion	Non-executive / Technical Under 30	%	24	63	-	External (Limited)
Diversity, Equity and Inclusion	Non-executive / Technical Between 30–50	%	59	13	-	External (Limited)
Diversity, Equity and Inclusion	Non-executive / Technical Above 50	%	18	25	-	External (Limited)
Diversity, Equity and Inclusion	General Workers Under 30	%	33	31	-	External (Limited)
Diversity, Equity and Inclusion	General Workers Between 30–50	%	17	23	-	External (Limited)
Diversity, Equity and Inclusion	General Workers Above 50	%	50	46	-	External (Limited)
Diversity, Equity and Inclusion	Management Male	%	100	100	-	External (Limited)
Diversity, Equity and Inclusion	Management Female	%	0	0	-	External (Limited)
Diversity, Equity and Inclusion	Executive Male	%	25	70	-	External (Limited)
Diversity, Equity and Inclusion	Executive Female	%	75	30	-	External (Limited)
Diversity, Equity and Inclusion	Non-executive / Technical Staff Male	%	82	75	-	External (Limited)
Diversity, Equity and Inclusion	Non-executive / Technical Staff Female	%	18	25	-	External (Limited)
Diversity, Equity and Inclusion	General Workers Male	%	58	54	-	External (Limited)
Diversity, Equity and Inclusion	General Workers Female	%	42	46	-	External (Limited)
Diversity, Equity and Inclusion	Male directors	%	71	100	-	External (Limited)
Diversity, Equity and Inclusion	Female directors	%29	29	0	-	External (Limited)
Diversity, Equity and Inclusion	Directors under 30	%	14	0	-	External (Limited)

SUSTAINABILITY STATEMENT
(Cont'd)

6. PRESCRIBED TABLE (CONT'D)

MYTECH GROUP BERHAD
BMLR Transition Period

Date & Time: 2026-07-08_10:42:54
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity, Equity and Inclusion	Directors between 30–50	%	29	50	-	External (Limited)
Diversity, Equity and Inclusion	Directors above 50	%	57	50	-	External (Limited)
Energy and Emission Management	Total energy consumption	MWh	136.812	158.581	-	External (Limited)
Employee Health and Safety	Number of work-related fatalities	Number	0	0	0	External (Limited)
Employee Health and Safety	Lost time incident rate (LTIR)	Rate	0	0	-	External (Limited)
Employee Health and Safety	Number of employees trained on health and safety standards	Number	31	14	-	External (Limited)
Labour Practices and Standards	Training hours – Management	Hours	30.0	29.5	-	External (Limited)
Labour Practices and Standards	Training hours – Executive	Hours	124.5	444.5	-	External (Limited)
Labour Practices and Standards	Training hours – Non-executive / Technical Staff	Hours	136.0	466.5	-	External (Limited)
Labour Practices and Standards	Training hours – General Workers	Hours	247.5	479.5	-	External (Limited)
Labour Practices and Standards	Percentage of employees that are contractors or temporary staff	%	0	0	-	External (Limited)
Labour Practices and Standards	Employee turnover – Management	Number	0	1	-	External (Limited)
Labour Practices and Standards	Employee turnover – Executive	Number	0	1	-	External (Limited)
Labour Practices and Standards	Employee turnover – Non-executive / Technical Staff	Number	7	3	-	External (Limited)

This report was generated on the Bursa Malaysia CSI Platform on 2026-07-08_10:42:54

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SUSTAINABILITY STATEMENT
(Cont'd)

6. PRESCRIBED TABLE (CONT'D)

MYTECH GROUP BERHAD
BMLR Transition Period

Date & Time: 2026-07-08_10:42:54
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Labour Practices and Standards	Employee turnover – General Workers	Number	1	7	-	External (Limited)
Labour Practices and Standards	Number of substantiated complaints concerning human rights violations	Number	0	0	0	External (Limited)
Labour Practices and Standards	Proportion of spending on local suppliers	%	23.44	21.71	-	External (Limited)
Labour Practices and Standards	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	0	External (Limited)
Water Management	Total volume of water used	Megalitre	0.754	0.802	-	External (Limited)
Labour Practices and Standards	Total waste generated	Metric tonnes	0.927	1.441	-	External (Limited)
Waste Management	Waste diverted from disposal	Metric tonnes	0.000	0.000	-	External (Limited)
Waste Management	Waste directed to disposal	Metric tonnes	0.927	1.441	-	External (Limited)
Energy and Emission Management	Scope 1 emissions in tonnes of CO2e	Metric tonnes	5.61	5.72	-	External (Limited)
Energy and Emission Management	Scope 2 emissions in tonnes of CO2es	Metric tonnes	103.70	117.35	-	External (Limited)

SUSTAINABILITY STATEMENT
(Cont'd)

7. ASSURANCE STATEMENT

RINA

Verification Objective

RINA Classification and Certification India Pvt. Ltd. (RINA) has been requested by the Organization "MyTech Group Berhad" located in Level 9 Block K, Solaris Mont Kiara, No. 2 Jalan Solaris, 50480 Kuala Lumpur, Malaysia to perform the independent verification of the "MyTech Group Berhad Sustainability Statement" related to the FY2026, in order to assess its observance to the reporting principles and guidelines contained in the international sustainability standards. MyTech Group Berhad Sustainability Statement FY2026 has been prepared in reference to the standard "Bursa Malaysia Sustainability Reporting Guide. The scope of the assurance engagement for MyTech Group Berhad covers selected disclosures in the Sustainability Statement FY2026, including community investment, number of beneficiaries, and Directors' composition by gender and age group, taking reference from ISAE 3000 (Revised) and Bursa Malaysia Sustainability Reporting Guide (3rd edition).

Methodology

The verification has been planned and carried out according to RINA document "RULES FOR THE VERIFICATION OF SUSTAINABILITY REPORTS", rev 00. 26/10/2016 available on the website www.rina.org. RINA performed the following procedures to obtain sufficient evidence to support the assurance conclusion:

- Review of documents relevant to Sustainability Statement FY2026 of the MyTech Group Berhad such as including policies, internal procedures, management system documents, and supporting records.
- Onsite visit and interviews were conducted with representatives of the organisation, personnel responsible for data collection, data management, and report preparation, as well as relevant interested parties.
- Review and verification of supporting documents and evidence for the claims and disclosures presented in the Sustainability Statement.
- Assessment of data collection methodologies, calculation approaches, and record management practices adopted by the organization an evaluation on improvements/corrections carried out by the Organisation after any findings that have come out;
- The preparation of the present verification report and the issue of a declaration of verification on compliance with the Sustainability Report of the Organisation MyTech Group Berhad, for the FY2026, to the guidelines chosen as a reference.

Verification Opinion

RINA has conducted a limited assurance engagement on the sustainability information described in scope. The Sustainability statement FY2026 is focused on Wire Master Spring Sdn. Bhd., the precision spring manufacturing subsidiary of MyTech Group Berhad, as it is the Group's major revenue contributor. Based on the scope of work performed, nothing has come to our attention that causes us to believe that the accompanying Sustainability Statement FY2026 does not fairly represent MyTech Group Berhad's sustainability-related disclosures and performance for the reporting period. The sample verification of the contents of the Sustainability Statement FY2026 "MyTech Group Berhad" has highlighted in general its completeness, clearness, reliability and traceability of the sources. On the basis of the job carried out, of evidence collected and on evaluations made by its technical personnel, RINA can declare that the Sustainability Statement FY2026 "MyTech Group Berhad" has been verified in reference to the principles and guidelines that are outlined in publicly available standards such as International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information.

7. ASSURANCE STATEMENT (CONT'D)

Declaration of independence, impartiality and competence

RINA is the company which provides classification and certification services to ensure excellence to organizations operating in the sectors of marine, environment and energy, infrastructure, transport and logistic, quality and health, agriculture and food.

As a third party and independent body, RINA offers its services in the full respect of the principles of professional ethic, independence, impartiality and competence.

Date of issue: 06/07/2026

Alok Kumar

(Head India Certification)

RINA Classification and Certification India Pvt. Ltd.

ADDITIONAL **COMPLIANCE INFORMATION**

1. **Utilisation of Proceeds**

i) The first tranche of the Private Placement has been completed following the listing of and quotation for 11,188,000 placement shares on 3 April 2025. The Company has raised a net proceed of RM3.393 million, which is intended to be utilised as follow:

Details	Actual proceeds raised from the Private Placement (RM'000)	Actual utilisation (RM'000)	Balance proceeds unutilised (RM'000)	Revised Utilisation timeframe (from listing of shares)
Credit Financing Business	3,393 (first tranche)	0	3,393	24 months
Total	**3,393**	**0**	**3,393**	

The Company had on 25 May 2026 resolved to extend the timeframe for the utilisation of proceeds for an additional twelve (12) months from 2 April 2026 to 2 April 2027.

ii) The second tranche of the Private Placement has been completed following the listing of and quotation for 11,188,700 placement shares on 22 August 2025, raising net proceed of RM3.160 million, which is intended to be utilised as follow:

Details	Actual proceeds raised from the Private Placement (RM'000)	Actual utilisation (RM'000)	Balance proceeds unutilised (RM'000)	Utilisation timeframe (from listing of shares)
Credit Financing Business	3,160 (second tranche)	0	3,160	24 months
Total	**3,160**	**0**	**3,160**	

2. **Material Contracts**

There were no material contracts entered into by the Company and its subsidiaries involving directors' and major shareholders' interests during the financial year ended 31 March 2026.

DISCLOSURE OF **FINANCIAL DATA FOR SHARIAH SCREENING**

Pursuant to Paragraph 9.25A of the Main Market Listing Requirements, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

A) Group Total Income and Total Assets

Total Income	Remarks	Group	
		2026 (RM)	**2025 (RM)**
Revenue	Interest Income from Financing activities	1,888,882	1,334,824
Finance Income	Interest from cash & cash equivalent	115,079	78,054
Total		**2,003,961**	**1,412,878**

Total Assets		56,415,064	46,113,768

B) Business Activities

Shariah Non-Compliant Activities	Remarks	Group	
		2026 (RM)	**2025 (RM)**
Conventional banking & Finance and related services	Financing activities	1,888,882	1,334,824
Interest Income	Interest from cash & cash equivalent	115,079	78,054
Total		**2,003,961**	**1,412,878**

C) Component of Financial Position

i) Cash Component

Islamic Account/ Instruments	Remarks	Group	
		2026 (RM)	**2025 (RM)**
Cash at bank (exclude cash in hand)	CIMB Islamic & Maybank Islamic	3,505,912	920,029
Total		3,505,912	920,029

Conventional Account/ Instruments	Remarks	Group	
		2026 (RM)	**2025 (RM)**
Deposits with licensed bank		27,156,023	5,349,121
Cash at bank (exclude cash in hand)		1,436,670	3,737,944
Total		28,592,693	9,087,065

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING
(Cont'd)

ii) Debt Component

Islamic Financing	Remarks	Group	
		2026 (RM)	2025 (RM)
<u>Current</u>			
-	-	-	-
-	-	-	-
<u>Non-Current</u>			
-	-	-	
-	-	-	
Total		-	-

Conventional Borrowing	Remarks	Group	
		2026 (RM)	2025 (RM)
<u>Current</u>			
-	-	-	-
-	-	-	-
<u>Non-Current</u>			
-	-	-	-
-	-	-	-
Total		-	-

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

The Directors are required to prepare the financial statements that give a true and fair view of the state of affairs of the Company and of the Group at the end of each financial year and of the results and cashflow for that year. The financial statements must be prepared in compliance with the Companies Act 2016 in Malaysia and with applicable approved accounting standards.

In preparing the financial statements of the Company and of the Group for the financial year ended 31 March 2026, the Directors have:

- selected suitable accounting policies and applied them consistently;
- made judgments and estimates that are reasonable and prudent;
- ensured that all applicable accounting standards have been followed; and
- prepared financial statements on the going concern basis unless it is inappropriate to presume that the Group and the Company will continue in business.

The Directors are responsible for ensuring that the Company and the Group maintained accounting records which disclose with reasonable accuracy the financial position of the Company and of the Group and that the financial statements comply with the requirements of the Companies Act 2016 in Malaysia. The Directors have the general responsibility for taking reasonable measures to prevent and detect fraud and other irregularities in order to safeguard the assets of the Company and of the Group.

CORPORATE **STRUCTURE**

MyTech Group Berhad

- 96% **WIRE MASTER SPRING SDN BHD**
  Manufacturing of precision springs
- 100% **GW PREMIUM CAPITAL SDN BHD**
  Providing financing services
- 100% **PROBUSINESS INVESTMENTS LIMITED**
  Investment holding
  - 100% **ASIA PACIFIC WINNING LIMITED**
    Investment holding
- 100% **GOLDWEALTH CAPITAL SDN BHD**
  Dormant

Financial

Statements

DIRECTORS' **REPORT**

THE FINANCIAL YEAR ENDED 31 MARCH 2026

The Directors have pleasure in submitting their report together with the audited financial statements of the Group and of the Company for the financial year ended 31 March 2026.

Principal activities

The principal activities of the Company and its subsidiaries are as follows:

Company	-	Investment holding
	-	Provision of management services
	-	Rental of properties
Subsidiaries	-	The subsidiaries are principally involved in the operation of manufacturing of precision springs, providing financing services and investment holdings.

The information on the name, country of place of incorporation and business, principal activities and percentage of issued share capital held by the Company in the subsidiaries are set out in Note 6 to the financial statements.

Financial results

	Group RM	Company RM
Profit for the financial year attributable to:		
Owners of the Company	3,833,162	879,145
Non-controlling interests	142,988	-
	3,976,150	879,145

Reserves and provisions

There were no material transfers to or from reserves and provisions during the financial year under review except as disclosed in the financial statements.

Dividend

There was no dividend proposed, declared or paid by the Company since the end of the previous financial year. The Directors do not recommend any dividend to be paid for the financial year under review.

Directors

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

Tan Sri Dato' Cheng Joo Teik (Re-designated as Executive Chairman on 18 September 2025)
Dato' Douglas Cheng Heng Lee
Datuk Dr. Ng Bee Ken
Lai Yin San (Appointed on 30 June 2026)
Yeo Huey Yieng (Appointed on 30 June 2026)
Wong Kok Kin (Resigned as Alternate Director to Dato' Douglas Cheng Heng Lee on 27 August 2025 & appointed as Executive Director on 27 August 2025)
Dato' Lim Kim Huat (Retired on 27 August 2025)
Elisa Tan Mun-E (Resigned on 30 June 2026)
Eng Szi Lok (Resigned on 30 June 2026)

Directors (cont'd)

The name of the Directors of the Company and its subsidiaries in office during the financial year and during the period commencing from the end of the financial year to the date of this report are as follows (cont'd):

Subsidiaries	**Name of Directors**
Wire Master Spring Sdn. Bhd.	Tan Sri Dato' Cheng Joo Teik Dato' Douglas Cheng Heng Lee Foo Toon Chai Wong Kok Kin (Appointed on 1 July 2025) Dato' Lim Kim Huat (Resigned on 27 August 2025)
GW Premium Capital Sdn. Bhd.	Tan Sri Dato' Cheng Joo Teik Wong Kok Kin (Appointed on 14 July 2025) Dato' Douglas Cheng Heng Lee (Appointed on 11 December 2025) Dato' Lim Kim Huat (Retired on 27 August 2025)
Probusiness Investment Limited	Tan Sri Dato' Cheng Joo Teik Dato' Lim Kim Huat (Resigned on 27 August 2025)
Goldwealth Capital Sdn. Bhd.	Tan Sri Dato' Cheng Joo Teik Tan Sri Datuk Chu Sui Kiong Tan Boon Seng Loh Suan Phang Dato' Lim Kim Huat (Resigned on 27 August 2025)

Directors' remuneration

	Incurred by the Company RM	**Incurred by the subsidiaries RM**	**Group RM**
Directors' salaries and other emoluments	43,000	760,214	803,214
Directors' other benefits	-	62,628	62,628
	43,000	822,842	865,842

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

Since the end of the previous financial year, no Director has received or become entitled to receive any benefit (other than as disclosed in Note 15 to the financial statements) by reason of a contract made by the Company or a related corporation with the Director or with a firm of which the Director is a member, or with a Company of which the Director has a substantial financial interest.

DIRECTORS' REPORT
THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

Directors' interests in shares

According to the register of Directors' shareholdings required to be kept under Section 59 of the Companies Act 2016, the interests in the ordinary shares of the Company and its related corporation of those who were Directors as at year end are as follows:

	Number of ordinary shares			
	Balance at 1.4.2025	**Bought**	**(Sold)**	**Balance at 31.3.2026**
The Company				
Direct interest				
Tan Sri Dato' Cheng Joo Teik	1,000,000	-	-	1,000,000
Dato' Lim Kim Huat	1,358,745	-	(1,358,745)	-
Dato' Douglas Cheng Heng Lee	12,337,500	-	-	12,337,500
Indirect interest				
Tan Sri Dato' Cheng Joo Teik @	72,234,620	64,846,915	-	137,081,535
Subsidiary				
Direct interest				
Tan Sri Dato' Cheng Joo Teik - Wire Master Spring Sdn. Bhd. - own	1	-	-	1

@ Deemed interest through Gain Millen Sdn. Bhd. and his son.

By virtue of his interests in the ordinary shares of the Company, Tan Sri Dato' Cheng Joo Teik is also deemed to be interested in the ordinary shares of the subsidiaries during the financial year to the extent that the Company has an interest.

Save as disclosed above, none of the other Directors in office at the end of the financial year has any interest in shares in the Company or its related corporations during and at the end of the financial year.

Issue of shares and debentures

During the financial year, the Company issued:

(a) 11,188,000 new ordinary shares at an issue price of RM0.3050 per ordinary share for a total cash consideration of RM3,412,340 for working capital purposes.

(b) 11,188,700 new ordinary shares at an issue price of RM0.2840 per ordinary share for a total cash consideration of RM3,177,590.80 for working capital purposes.

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

There were no issuance of debentures during the financial year.

Options granted over unissued shares

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

Indemnity and insurance for Directors and Officers

The amount of indemnity coverage and insurance premium paid for Directors and Officers of the Company during the financial year amounted to RM15,000,000 and RM24,786 respectively.

Other statutory information

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

(a) to ascertain that action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts and satisfied themselves that all known bad debts had been written off and no provision for doubtful debts was required; and

(b) to ensure that any current assets which were unlikely to be realised in the ordinary course of business including their values as shown in the accounting records of the Group and of the Company have been written down to an amount which they might be expected so to realise.

At the date of this report, the Directors are not aware of any circumstances:

(a) which would render it necessary to make any provision for doubtful debts in the financial statements of the Group and of the Company or the amount written off for bad debts inadequate to any substantial extent; or

(b) which would render the values attributed to current assets in the financial statements of the Group and of the Company misleading; or

(c) 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; or

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

At the date of this report, there does not exist:

(a) any charge on the assets of the Group and of the Company which has arisen since the end of the financial year which secures the liability of any other person; or

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

DIRECTORS' REPORT
THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

Other statutory information (cont'd)

In the opinion of the Directors:

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

(b) the results of operations of the Group and of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and

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

Auditors

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

The amount of audit and other fees paid or payable to the Auditors and its member firms by the Group and the Company for the financial year ended 31 March 2026 amounted to RM143,000 and RM51,000 respectively. Further details are disclosed in Note 18 to the financial statements.

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

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

………………………………………………..
TAN SRI DATO' CHENG JOO TEIK

DIRECTORS

………………………………………………..
WONG KOK KIN

20 July 2026

CONSOLIDATED STATEMENT **OF FINANCIAL POSITION**
AS AT 31 MARCH 2026

	Note	2026 RM	2025 RM
ASSETS			
Non-current assets			
Property, plant and equipment	4	7,105,435	7,689,496
Right-of-use assets	5	491,307	506,686
Receivables, deposits and prepayments	7	6,627,459	17,838,525
Deferred tax assets	8	-	-
Total non-current assets		14,224,201	26,034,707
Current assets			
Inventories	9	2,358,897	2,363,940
Receivables, deposits and prepayments	7	5,822,260	7,171,953
Tax recoverable		1,911,101	536,074
Cash and cash equivalents	10	32,098,605	10,007,094
Total current assets		42,190,863	20,079,061
Total assets		56,415,064	46,113,768
EQUITY AND LIABILITIES			
EQUITY			
Share capital	11	51,475,498	44,885,567
Reserve	12	5,777,792	5,771,858
Accumulated losses		(2,723,165)	(6,556,327)
		54,530,125	44,101,098
Non-controlling interests	6	716,890	573,902
Total equity		55,247,015	44,675,000
LIABILITIES			
Non-current liability			
Deferred tax liabilities	8	527,000	507,000
Total non-current liability		527,000	507,000
Current liability			
Payables and accruals	13	641,049	931,768
Total current liability		641,049	931,768
Total liabilities		1,168,049	1,438,768
Total equity and liabilities		56,415,064	46,113,768

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

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	2026 RM	2025 RM
Revenue	14	15,330,538	14,153,301
Changes in manufactured inventories		108,082	32,336
Raw materials and consumables used		(4,098,301)	(3,874,687)
Staff costs	15	(3,166,334)	(3,246,455)
Depreciation of property, plant and equipment	4	(648,139)	(754,572)
Depreciation of right-of-use assets	5	(15,379)	(15,379)
Operating expenses		(2,495,881)	(3,049,734)
Other operating income	16	599,123	279,985
Finance income	17	115,079	78,054
Operating profit		5,728,788	3,602,849
Finance costs	17	(9,289)	(7,251)
Profit before tax	18	5,719,499	3,595,598
Tax expense	19	(1,743,349)	(877,245)
Profit for the financial year		3,976,150	2,718,353
Other comprehensive income			
Item that will be reclassified subsequently to profit or loss			
- Exchange translation differences		5,934	23,585
Total comprehensive income for the financial year		3,982,084	2,741,938
Profit for the financial year attributable to:			
Owners of the Company		3,833,162	2,613,636
Non-controlling interests	6	142,988	104,717
		3,976,150	2,718,353
Total comprehensive income attributable to:			
Owners of the Company		3,839,096	2,637,221
Non-controlling interests	6	142,988	104,717
		3,982,084	2,741,938
Basic and diluted earnings per ordinary share (sen)	21	1.56	1.17

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

CONSOLIDATED STATEMENT **OF CHANGES IN EQUITY**

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Attributable to owners of the Company					
	Share capital RM	Non-distributable Exchange fluctuation reserve RM	Distributable Accumulated losses RM	Total RM	Non-controlling interest RM	Total equity RM
At 1 April 2024	44,885,567	5,748,273	(9,169,963)	41,463,877	469,185	41,933,062
Total comprehensive income for the financial year	-	23,585	2,613,636	2,637,221	104,717	2,741,938
At 31 March 2025	44,885,567	5,771,858	(6,556,327)	44,101,098	573,902	44,675,000
Transactions with owners:						
Issuance of share capital	6,589,931	-	-	6,589,931	-	6,589,931
Total comprehensive income for the financial year	-	5,934	3,833,162	3,839,096	142,988	3,982,084
At 31 March 2026	51,475,498	5,777,792	(2,723,165)	54,530,125	716,890	55,247,015

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

CONSOLIDATED STATEMENT OF **CASH FLOWS**
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	2026 RM	2025 RM
OPERATING ACTIVITIES		
Profit before tax	5,719,499	3,595,598
Adjustments for:		
Bad debts written off	-	601,016
Depreciation of property, plant and equipment	648,139	754,572
Depreciation of right-of-use assets	15,379	15,379
Loss on disposal of property, plant and equipment	-	37,783
Property, plant and equipment written off	-	4
Interest expense	9,289	7,251
Interest income	(115,079)	(78,054)
Inventories written down to net realisable values	75,743	489,219
Reversal of inventories written down	(220,134)	(11,961)
Unrealised loss on foreign exchange	238,826	214,719
Operating profit before changes in working capital	6,371,662	5,625,526
Changes in working capital:		
Inventories	149,434	(761,698)
Payables and accruals	(290,719)	375,629
Receivables, deposits and prepayments	12,566,693	(20,431,342)
Cash generated from/(used in) operations	18,797,070	(15,191,885)
Tax refunded	71,729	6,957
Tax paid	(3,170,105)	(1,475,035)
Net cash from/(used in) operating activities	15,698,694	(16,659,963)
INVESTING ACTIVITIES		
Interest received	115,079	78,054
Proceeds from disposal of property, plant and equipment	-	210,000
Purchase of property, plant and equipment	(64,078)	(447,537)
Net cash from/(used in) investing activities	51,001	(159,483)
FINANCING ACTIVITIES		
Repayment of term loans	-	(87,665)
Issuance of share capital	6,589,931	-
Interest paid	(9,289)	(7,251)
Net cash from/(used in) financing activities	6,580,642	(94,916)
Net increase/(decrease) in cash and cash equivalents	22,330,337	(16,914,362)
Effect of exchange rate changes	(238,826)	(214,719)
Cash and cash equivalents at 1 April	10,007,094	27,136,175
Cash and cash equivalents at 31 March (Note 10)	32,098,605	10,007,094

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

STATEMENT OF **FINANCIAL POSITION**

AS AT 31 MARCH 2026

	Note	2026 RM	2025 RM
ASSETS			
Non-current assets			
Property, plant and equipment	4	4,283,952	4,411,924
Investments in subsidiaries	6	1,475,004	1,475,004
Receivables, deposits and prepayments	7	5,849,210	14,026,826
Total non-current assets		11,608,166	19,913,754
Current assets			
Receivables, deposits and prepayments	7	3,160,145	4,720,337
Tax recoverable		91,844	59,494
Cash and cash equivalents	10	20,951,139	4,102,576
Total current assets		24,203,128	8,882,407
Total assets		35,811,294	28,796,161
EQUITY AND LIABILITIES			
EQUITY			
Share capital	11	51,475,498	44,885,567
Accumulated losses		(24,033,026)	(24,912,171)
Total equity		27,442,472	19,973,396
LIABILITIES			
Current liability			
Payables and accruals	13	8,368,822	8,822,765
Total current liabilities		8,368,822	8,822,765
Total liabilities		8,368,822	8,822,765
Total equity and liabilities		35,811,294	28,796,161

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

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	2026 RM	2025 RM
Revenue	14	767,928	767,928
Staff costs	15	(514,672)	(496,534)
Depreciation of property, plant and equipment	4	(142,673)	(145,220)
Operating expenses		(1,188,950)	(794,544)
Other operating income	16	3,183,675	525,114
Finance income	17	88,005	51,270
Operating profit		2,193,313	(91,986)
Finance costs	17	(1,310,437)	(3,006,525)
Profit/(Loss) before tax	18	882,876	(3,098,511)
Tax (expense)/income	19	(3,731)	20,956
Profit/(Loss) for the financial year		879,145	(3,077,555)
Other comprehensive income		-	-
Total comprehensive income/(loss) for the financial year		879,145	(3,077,555)

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

STATEMENT OF **CHANGES IN EQUITY**
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Share capital RM	Accumulated losses RM	Total RM
At 1 April 2024	44,885,567	(21,834,616)	23,050,951
Total comprehensive loss for the financial year	-	(3,077,555)	(3,077,555)
At 31 March 2025	44,885,567	(24,912,171)	19,973,396
Transaction with owner:			
Issuance of share capital	6,589,931	-	6,589,931
Total comprehensive income for the financial year	-	879,145	879,145
At 31 March 2026	51,475,498	(24,033,026)	27,442,472

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

STATEMENT OF **CASH FLOWS**
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	2026 RM	2025 RM
OPERATING ACTIVITIES		
Profit/(Loss) before tax	882,876	(3,098,511)
Adjustments for:		
Depreciation of property, plant and equipment	142,673	145,220
Interest expense	-	1,980
Unrealised loss on foreign exchange	159,831	185,630
Interest income	(88,005)	(51,270)
Unwinding of discount of amount due from subsidiary	1,310,437	3,004,545
Reversal of unwinding of discount of amount due from subsidiary	(3,004,545)	(394,282)
Operating loss before changes in working capital	(596,733)	(206,688)
Changes in working capital:		
Receivables, deposits and prepayments	(291)	472
Payables and accruals	(37,447)	26,745
Cash used in operations	(634,471)	(179,471)
Tax refunded	36,124	1,901
Tax paid	(72,205)	(55,000)
Net cash used in operating activities	(670,552)	(232,570)
INVESTING ACTIVITIES		
Interest received	88,005	51,270
Repayment from/(Advances to) subsidiaries	11,432,207	(18,559,808)
Purchase of property, plant and equipment	(14,701)	(7,550)
Net cash from/(used in) investing activities	11,505,511	(18,516,088)
FINANCING ACTIVITIES		
Interest paid	-	(1,980)
(Repayment to)/Advance from subsidiaries	(416,496)	462,180
Repayment of term loans	-	(87,665)
Proceeds from issuance of share capital	6,589,931	-
Net cash from financing activities	6,173,435	372,535
Net increase/(decrease) in cash and cash equivalents	17,008,394	(18,376,123)
Effect of exchange translation differences on cash and cash equivalents	(159,831)	(185,630)
Cash and cash equivalents at 1 April	4,102,576	22,664,329
Cash and cash equivalents at 31 March (Note 10)	20,951,139	4,102,576

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

NOTES TO THE **FINANCIAL STATEMENTS**

1. GENERAL INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia. The registered office of the Company is located at Level 15-2, Bangunan Faber Imperial Court, Jalan Sultan Ismail, 50250 Kuala Lumpur and the principal place of business of the Company is located at K-09-01 Block K, No.2, Jalan Solaris, Solaris Mont' Kiara, 50480 Kuala Lumpur.

The Company is principally engaged as an investment holding company, provision of management services and rental of properties. The principal activities of the subsidiaries are set out in Note 6 to the financial statements.

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

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 20 July 2026.

2. BASIS OF PREPARATION

2.1 Statement of compliance

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

2.2 Basis of measurement

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

2. BASIS OF PREPARATION (CONT'D)

2.2 Basis of measurement (cont'd)

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

Level 1	-	Quoted (unadjusted) market prices in active markets for identical assets.
Level 2	-	Valuation techniques for which the lowest level input that is significant to their fair value measurement is directly or indirectly observable.
Level 3	-	Valuation techniques for which the lowest level input that is significant to their fair value measurement is unobservable.

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

2.3 Functional, presentation and foreign currency

The financial statements are presented in Ringgit Malaysia ("RM"), which is the Company's functional currency and all values are rounded to the nearest RM except when otherwise stated.

2.4 Adoption of amendments to MFRSs

At beginning of the current financial year, the Group and the Company adopted amendments to MFRSs which are mandatory for the financial periods beginning on or after 1 April 2025.

The details of the amendments are disclosed below:

- Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability

Initial application of amendments to MFRSs did not have a material impact to the financial statements.

2.5 Standards issued but not yet effective

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

<u>Effective for financial period beginning on or after 1 January 2026</u>
- Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures
  - Amendments to the Classification and Measurement of Financial Instruments
- Amendments that are part of Annual Improvement - Volume 11:
  - Amendments to MFRS 1 First-time Adoption of Malaysian Financial Reporting Standards
  - Amendments to MFRS 7 Financial Instruments: Disclosures
  - Amendments to MFRS 9 Financial Instruments
  - Amendments to MFRS 10 Consolidated Financial Statements
  - Amendments to MFRS 107 Statement of Cash Flows
- Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures
  - Contracts Referencing Nature-dependent Electricity

2. BASIS OF PREPARATION (CONT'D)

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

Effective for financial period beginning on or after 1 January 2027
- MFRS 18 Presentation and Disclosure in Financial Statements
- MFRS 19 Subsidiaries without Public Accountability: Disclosures
- Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures
- Amendments to MFRS 121 The Effects of Changes in Foreign Exchanges Rates - Translation to a Hyperinflationary Presentation Currency

Deferred to a date to be determined by the MASB
- Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the accounting standards, interpretations and amendments are not expected to have any material financial impact to the current period and prior year financial statements of the Group and of the Company upon their first adoption, except for:

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

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

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

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

2.6 Significant accounting estimates and judgements

Estimates, assumptions concerning the future and judgements are made in the preparation of the financial statements. They affect the application of the Group's and the Company's accounting policies and reported amounts of assets, liabilities, income, expenses and disclosures made. Estimates and underlying assumptions are assessed on an on-going basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances. The actual results may differ from the judgements, estimates and assumptions made by management and will seldom equal the estimated results.

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

2. BASIS OF PREPARATION (CONT'D)

2.6 Significant accounting estimates and judgements (cont'd)

2.6.1 Estimation uncertainties

Information about significant judgement, estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses are discussed below:

Useful lives of depreciable assets

Management estimated the useful lives of property, plant and equipment and right-of-use assets to be within 3 to 52 years and reviews the useful lives of depreciable assets at the end of each reporting period. At 31 March 2026, management assesses that the useful lives represent the expected utility of the assets to the Group and the Company. Actual results, however, may vary due to changes in the expected level of usage and technological developments, which resulting the adjustment to the Group's and the Company's assets.

The carrying amount of the Group's and the Company's property, plant and equipment and right-of-use assets at the end of the reporting date is disclosed in Notes 4 and 5 to the financial statements.

Impairment of non-financial assets

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

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

Inventories

Inventories are measured at the lower of cost and net realisable value. In estimating net realisable values, the management takes into account the most reliable evidence available at the time the estimates are made. The Group's core business is subject to economical and technology changes which may cause selling prices to change rapidly, and the Group's profit to change.

The carrying amount of the Group's inventories at the end of the reporting date is disclosed in Note 9 to the financial statements.

2. BASIS OF PREPARATION (CONT'D)

2.6 Significant accounting estimates and judgements (cont'd)

2.6.1 Estimation uncertainties (cont'd)

Information about significant judgement, estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses are discussed below (cont'd):

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

The Group uses a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by customer type and rating).

The provision matrix is initially based on the Group's historical observed default rates. The Group will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product, base lending rate, inflation rate, unemployment and labour force participation rate) are expected to deteriorate over the next year which can lead to an increased number of defaults in the manufacturing and financing sectors, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customers' actual default in the future. The information about the ECLs on the Group's trade receivables is disclosed in Note 25 to the financial statements.

Income taxes and deferred tax liabilities

Estimation is involved in determining the Group's and the Company's provision for income taxes and deferred tax. There are certain transactions and computations for which the ultimate tax determination is uncertain during the ordinary course of business. The Group and the Company recognise tax liabilities based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters are different from the amounts that were initially recognised, such difference will impact the income tax and deferred tax provisions in the year in which such determination is made.

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

3. MATERIAL ACCOUNTING POLICIES

The Group and the Company applies the material accounting policies, as summarised below, consistently throughout all year presented in the financial statements.

3.1 Property, plant and equipment

(a) Recognition and measurement

Property, plant and equipment are initially stated at cost. The cost of an item of property, plant and equipment is recognised as an assets 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. Property, plant and equipment are stated at historical cost less accumulated depreciation and less any impairment losses.

(b) Depreciation

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

The annual depreciation rates of property, plant and equipment are as follows:

Buildings	2%
Building improvement and electrical installation	10%
Plant, machinery and factory equipment and tools	20%
Hotel equipment, furniture, fixtures, club and office equipment	12.5%-33.3%
Motor vehicles	20%
Solar system	2%

3.2 Right-of-use assets

(a) Lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease and non-lease component on the basis of their relative stand-alone prices.

3.3 Inventories

Inventories of raw materials and finished goods are value at lower of cost and net realisable value. Cost of raw materials is determined on the weighted average basis.

3.4 Investment in subsidiaries

Investments in subsidiaries are measured in the Company's statement of financial position at cost less any impairment losses.

4. PROPERTY, PLANT AND EQUIPMENT

Group	Buildings, building improvement and electrical installation RM	Plant, machinery, factory equipment and tools RM	Hotel equipment, furniture, fixtures, club and office equipment RM	Motor vehicles RM	Solar system RM	Total RM
Cost						
At 1 April 2024	10,528,830	6,025,277	2,389,019	378,560	489,600	19,811,286
Additions	-	133,856	103,681	210,000	-	447,537
Disposals	-	-	-	(280,510)	-	(280,510)
Written off	-	(91,510)	-	-	-	(91,510)
At 31 March 2025	10,528,830	6,067,623	2,492,700	308,050	489,600	19,886,803
Additions	-	10,922	53,156	-	-	64,078
At 31 March 2026	10,528,830	6,078,545	2,545,856	308,050	489,600	19,950,881
Accumulated depreciation						
At 1 April 2024	4,108,220	5,206,367	2,105,440	116,749	30,192	11,566,968
Charge for the financial year	217,406	334,548	147,300	45,526	9,792	754,572
Disposals	-	-	-	(32,727)	-	(32,727)
Written off	-	(91,506)	-	-	-	(91,506)
At 31 March 2025	4,325,626	5,449,409	2,252,740	129,548	39,984	12,197,307
Charge for the financial year	211,276	258,823	126,248	42,000	9,792	648,139
At 31 March 2026	4,536,902	5,708,232	2,378,988	171,548	49,776	12,845,446
Net carrying amount						
At 31 March 2026	5,991,928	370,313	166,868	136,502	439,824	7,105,435
At 31 March 2025	6,203,204	618,214	239,960	178,502	449,616	7,689,496

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

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

Company	Buildings RM	Furniture, fixtures and office equipment RM	Total RM
Cost			
At 1 April 2024	6,615,548	1,463,128	8,078,676
Additions	-	7,550	7,550
At 31 March 2025	6,615,548	1,470,678	8,086,226
Additions	-	14,701	14,701
At 31 March 2026	6,615,548	1,485,379	8,100,927
Accumulated depreciation			
At 1 April 2024	2,095,976	1,433,106	3,529,082
Charge for the financial year	132,311	12,909	145,220
At 31 March 2025	2,228,287	1,446,015	3,674,302
Charge for the financial year	132,311	10,362	142,673
At 31 March 2026	2,360,598	1,456,377	3,816,975
Net carrying amount			
At 31 March 2026	4,254,950	29,002	4,283,952
At 31 March 2025	4,387,261	24,663	4,411,924

5. RIGHT-OF-USE ASSETS

Group as a lessee

The Group has a lease of leasehold land which has the lease term of 52 years.

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

Group	Leasehold land RM
Cost	
At 1 April 2024/31 March 2025/31 March 2026	922,712
Accumulated depreciation	
At 1 April 2024	400,647
Charge for the financial year	15,379
At 31 March 2025	416,026
Charge for the financial year	15,379
At 31 March 2026	431,405
Net carrying amount	
At 31 March 2026	491,307
At 31 March 2025	506,686

6. INVESTMENTS IN SUBSIDIARIES

	Company 2026 RM	Company 2025 RM
Unquoted shares, at cost	3,975,004	3,975,004
Less: Accumulated impairment loss		
At beginning/end of financial year	(2,500,000)	(2,500,000)
	1,475,004	1,475,004

6. INVESTMENTS IN SUBSIDIARIES (CONT'D)

Details of the subsidiaries are as follows:

Name of subsidiaries	**Place of incorporation and business**	**Equity ownership interest 2026**	**Equity ownership interest 2025**	**Principal activities**
Wire Master Spring Sdn. Bhd. ("WMSSB")	Malaysia	96%	96%	Manufacturing of precision springs
Goldwealth Capital Sdn. Bhd. *	Malaysia	100%	100%	Dormant
GW Premium Capital Sdn. Bhd.	Malaysia	100%	100%	Providing financing services
Probusiness Investments Limited @	British Virgin Islands	100%	100%	Investment holding
Subsidiary of Probusiness Investments Limited				
- Asia Pacific Winning Limited ("APWL") @	British Virgin Islands	100%	100%	Investment Islands

* The subsidiary is under members' voluntary liquidation.

@ Companies not required to be audited in their country of incorporation. The financial statements have been audited for consolidation purpose.

Impairment tests for investment in subsidiaries

Management has carried out impairment test review for investment in subsidiaries based on the recoverable amount of each Cash Generating Unit ("CGU"). The impairment losses were recognised to adjust the carrying amount of investment in subsidiaries as the recoverable amount were lower than the carrying amount.

The recoverable amount of the investments in subsidiaries are assessed by reference to the fair value less cost to sell of the respective subsidiaries.

Details of Level 3 fair value method used in obtaining the recoverable amount are as follows:

Valuation method and key inputs	Significant unobservable inputs	Relationship of unobservable inputs and fair value
Adjusted net asset method which derives the fair value of an investee's equity instruments by reference to the fair value of its assets and liabilities	Fair value of individual assets and liabilities	The higher the net assets, the higher the fair value

6. INVESTMENTS IN SUBSIDIARIES (CONT'D)

Non-controlling interests in subsidiaries

The Group's subsidiaries that have material non-controlling interests ("NCI") are as follows:

	WMSSB
2026	
NCI percentage of ownership interests and voting interest (%)	4%
Carrying amount of NCI (RM)	716,890
Profit allocated to NCI (RM)	142,988
Total comprehensive income allocated to NCI (RM)	142,988
2025	
NCI percentage of ownership interests and voting interest (%)	4%
Carrying amount of NCI (RM)	573,902
Profit allocated to NCI (RM)	104,717
Total comprehensive income allocated to NCI (RM)	104,717

The summary of financial information before intra-group elimination for the Group's subsidiaries that has material non-controlling interests ("NCI") is as below:

	WMSSB RM
2026	
Financial position as at 31 March	
Non-current assets	3,835,948
Current assets	15,022,296
Non-current liabilities	(527,000)
Current liabilities	(408,987)
Net assets	17,922,257

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

6. INVESTMENTS IN SUBSIDIARIES (CONT'D)

Non-controlling interests in subsidiaries (cont'd)

The summary of financial information before intra-group elimination for the Group's subsidiaries that has material non-controlling interests ("NCI") is as below (cont'd):

	WMSSB RM
2026	
Summary of financial performance for the financial year ended 31 March	
Profit for the financial year/Total comprehensive income	3,574,713
Included in the total comprehensive income is:	
Revenue	12,972,294
Summary of cash flows for the financial year ended 31 March	
Net cash inflow/(outflow) from:	
- operating activities	2,447,873
- investing activities	401,523
- financing activities	(9,289)
Net cash inflow	2,840,107
2025	
Financial position as at 31 March	
Non-current assets	4,314,043
Current assets	11,214,028
Non-current liabilities	(507,000)
Current liabilities	(673,527)
Net assets	14,347,544
Summary of financial performance for the financial year ended 31 March	
Profit for the financial year/Total comprehensive income	2,617,920
Included in the total comprehensive income is:	
Revenue	12,330,975

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

6. INVESTMENTS IN SUBSIDIARIES (CONT'D)

Non-controlling interests in subsidiaries (cont'd)

The summary of financial information before intra-group elimination for the Group's subsidiaries that has material non-controlling interests ("NCI") is as below (cont'd):

	WMSSB RM
2025 (cont'd)	
Summary of cash flows for the financial year ended 31 March	
Net cash inflow/(outflow) from:	
- operating activities	1,867,419
- investing activities	(699,987)
- financing activities	(5,271)
Net cash inflow	1,162,161

7. RECEIVABLES, DEPOSITS AND PREPAYMENTS

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Non-current					
Trade					
Trade receivables	7.1	6,627,459	17,838,525	-	-
Non-trade					
Amount due from subsidiaries	7.2	-	-	5,849,210	14,026,826
Total non-current receivables		6,627,459	17,838,525	5,849,210	14,026,826
Current					
Trade					
Trade receivables	7.1	5,514,506	6,868,204	-	-
Non-trade					
Amounts due from subsidiaries	7.2	-	-	3,042,906	4,603,389
Other receivables		69,566	65,292	-	-
Deposits		107,548	114,848	93,067	90,067
Prepayments		130,640	123,609	24,172	26,881
		307,754	303,749	117,239	116,948
Total current receivables		5,822,260	7,171,953	3,160,145	4,720,337

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

7. RECEIVABLES, DEPOSITS AND PREPAYMENTS (CONT'D)

7.1 Trade receivables

The normal trade credit terms granted by the Group to the trade receivables range from 30 to 120 days (2025: 30 to 120 days). Included in trade receivables are financing receivables from financing services of RM8,927,900 (2025: RM21,956,807).

The financing receivables are with interest bearing ranging from 4% to 5% (2025: 4% to 5%) per annum and repayable over 12 to 60 (2025: 12 to 60) monthly instalments. All financing receivables are paid on monthly basis for both interest and principal portion.

(i) The unearned profit of gross financing receivables is as follow:

	2026 RM	2025 RM
Total financing receivables		
Financing receivables	10,384,013	26,757,020
Less: Unearned interest income	(1,456,113)	(4,800,213)
	8,927,900	21,956,807

(ii) The maturity structure of gross financing receivables is as follow:

	2026 RM	2025 RM
Within one year	2,300,441	4,118,282
More than one year but less than 2 years	2,527,869	4,583,607
More than 2 years	4,099,590	13,254,918
	8,927,900	21,956,807

7.2 Amounts due from subsidiaries

The amounts due from subsidiaries are unsecured, interest bearing at 6.47% (2025: 6.72%) per annum and repayable on demand. The balance amounting to RM5,849,210 (2025: RM14,026,826) is not expected to be realised within twelve months after the reporting period, therefore it is classified as non-current asset as at 31 March 2025 and 31 March 2026.

8. DEFERRED TAXATION

8.1 Deferred tax assets

The deferred tax assets as at reporting date are made up of temporary difference arising from:

	At 1 April 2024 RM	Recognised in profit or loss RM	At 31 March 2025 RM	Recognised in profit or loss RM	At 31 March 2026 RM
Group					
Deferred tax asset:					
Unabsorbed tax losses	(128,000)	128,000	-	-	-

8.2 Deferred tax liabilities

The deferred tax liabilities as at reporting date are made up of temporary difference arising from:

	At 1 April 2024 RM	Recognised in profit or loss RM	At 31 March 2025 RM	Recognised in profit or loss RM	At 31 March 2026 RM
Group					
Deferred tax liabilities:					
Carrying amount of qualifying property, plant and equipment in excess of their tax base	693,000	(13,000)	680,000	(14,000)	666,000
Inventories written down to net realisable values	(58,000)	(115,000)	(173,000)	34,000	(139,000)
	635,000	(128,000)	507,000	20,000	527,000

8.3 Deferred tax assets not recognised

Deferred tax assets have not been recognised in respect of the following temporary differences due to the uncertainty of recoverability by the Company and its subsidiary:

	Group 2026 RM	Group 2025 RM
Unabsorbed tax losses	(487,000)	(487,000)
Unutilised capital allowances	(202,000)	(202,000)
Property, plant and equipment	2,000	2,000
	(687,000)	(687,000)

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

8. DEFERRED TAXATION (CONT'D)

8.3 Deferred tax assets not recognised (cont'd)

	Company	
	2026	**2025**
	RM	**RM**
Unutilised capital allowances	(263,000)	(263,000)
Property, plant and equipment	2,000	2,000
	(261,000)	(261,000)

The unabsorbed tax losses and unutilised capital allowances which can be carried forward to offset against future taxable profit amounted to approximately RM487,000 (2025: RM487,000) and RM202,000 (2025: RM202,000) for the Group and RM263,000 (2025: RM263,000) for the Company respectively.

Deferred tax assets have not been recognised in respect of these items as the Company and the subsidiary may not have sufficient taxable profits to be used to offset or realise in the near future.

8.4 Unabsorbed tax losses

Effective Year of Assessment 2019 as announced in the Annual Budget 2022, the unabsorbed tax losses of the Group as of 31 December 2018 and thereafter will be available for carry forward for a period of 10 consecutive years. Upon expiry of the 10 years, the unabsorbed tax losses will be disregarded.

The unabsorbed tax losses are available for offsetting against future taxable profits of the respective entities within the Group, subject to no substantial change in shareholdings of those entities under the Income Tax Act 1967 and guidance issued by the tax authority as follows:

	Group	
	2026	**2025**
	RM	**RM**
Expiring in year of assessment 2029	459,000	459,000
Expiring in year of assessment 2033	28,000	28,000
	487,000	487,000

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

9. INVENTORIES

	Group	
	2026 RM	2025 RM
Raw materials	1,450,263	1,563,387
Finished goods	908,634	800,553
	2,358,897	2,363,940

	Group	
	2026 RM	2025 RM
Recognised in profit and loss:		
Inventories recognised as cost of sales	3,890,487	3,732,536
Inventories written down to net realisable values	75,743	489,219
Reversal of inventories written down*	(220,134)	(11,961)

* The reversal of inventories written down was made during the year when the related inventories were sold out.

10. CASH AND CASH EQUIVALENTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Fixed deposits	1,553,939	103,450	1,448,506	-
Short-term investments	25,602,084	5,245,671	17,914,225	827,018
Cash and bank balances	4,942,582	4,657,973	1,588,408	3,275,558
	32,098,605	10,007,094	20,951,139	4,102,576

The interest rates of fixed deposits with licensed bank are ranging from 2.05% to 3.35% (2025: 2.50%) per annum.

The interest rates of short-term investments are ranging from 3.11% to 3.67% (2025: 3.28% to 3.74%) per annum.

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

11. SHARE CAPITAL

	Group and Company			
	2026		2025	
	Number of shares Unit	Amount RM	Number of shares Unit	Amount RM
Issued and fully paid with no par value:				
Ordinary shares				
At 1 April	223,767,000	44,885,567	223,767,000	44,885,567
Issued during the year	22,376,700	6,589,931	-	-
At 31 March	246,143,700	51,475,498	223,767,000	44,885,567

During the financial year, the Company issued:

(a) 11,188,000 new ordinary shares at an issue price of RM0.305 per ordinary share for a total cash consideration of RM3,412,340 for working capital purposes.

(b) 11,188,700 new ordinary shares at an issue price of RM0.284 per ordinary share for a total cash consideration of RM3,177,590.80 for working capital purposes.

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

The holders of ordinary shares are entitled to receive dividends as and when declared by the Group and Company. All ordinary shares carry one vote per share without restrictions and rank equally with regard to the Group and Company's residual assets.

12. RESERVE

	Group	
	2026 RM	2025 RM
Non-distributable		
Exchange fluctuation reserve	5,777,792	5,771,858

Exchange fluctuation reserve comprises of foreign currency differences arising from the translation of financial statements of foreign operations.

13. PAYABLES AND ACCRUALS

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
Trade					
Trade payables	13.1	303,550	594,565	-	-
Non-trade					
Amount due to subsidiaries	13.2	-	-	8,263,135	8,679,631
Other payables		128,919	132,385	45,374	45,508
Accrued expenses		201,695	197,933	60,313	97,626
SST payable		6,885	6,885	-	-
		337,499	337,203	105,687	143,134
Total		641,049	931,768	8,368,822	8,822,765

13.1 Trade payables

The normal trade credit terms granted by trade payables range from 30 to 90 days (2025: 30 to 90 days).

13.2 Amount due to subsidiaries

The amount due to subsidiaries are unsecured, interest free and repayable on demand.

14. REVENUE

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Revenue from contract with customers:				
Sale of goods[(a)]	12,972,294	12,330,975	-	-
Insurance commission[(b)]	1,434	19,574	-	-
Management fees[(c)]	-	-	300,000	300,000
	12,973,728	12,350,549	300,000	300,000

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

14. REVENUE (CONT'D)

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Revenue from other sources:				
Interest income from financing receivables[(d)]	1,888,882	1,334,824	-	-
Rental income[(e)]	467,928	467,928	467,928	467,928
	2,356,810	1,802,752	467,928	467,928
Total	15,330,538	14,153,301	767,928	767,928
Timing of recognition:				
- Satisfied at a point in	12,973,728	12,350,54	300,000	300,000

(a) Revenue on sale of goods is from the sales of precision springs. Revenue is recognised at the point in time when control of the goods is transferred to the customers.

(b) Revenue from insurance commission is recognised when the services are transferred to the customers at an amount that reflects the consideration to which the Group expects to be entitled in exchange for the service. These are contracts with customers to acquire insurance services from suppliers on their behalf. The Group is acting as agent in these arrangements. The performance obligation is satisfied and payment is due upon the contract is signed by customer.

(c) Management fees are recognised upon rendering services.

(d) Revenue from financing services represents the interest income from financing receivables. The interest income from financing receivables is recognised as income over the period of installment payments calculated using the effective profit rate method. The payment terms arising from revenue is due on every month.

(e) Rental income is accounted for on a straight-line basis over the lease terms. The aggregate costs of incentives provided to lessees are recognised as a reduction of rental income over the lease term on a straight-line basis.

(f) The payment terms for billings arising from revenue are disclosed in Note 7.1 to the financial statements.

(g) The revenue of the Group and the Company contains no elements of variable consideration, obligations for returns or refund or warranties.

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

15. STAFF COSTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Salaries, wages and other emoluments	2,704,600	2,758,809	447,013	419,012
Defined contribution plan	282,518	309,886	44,417	45,698
Social security contributions	29,300	26,274	3,366	2,876
Other benefits	149,916	151,486	19,876	28,948
	3,166,334	3,246,455	514,672	496,534

Included in the staff costs is the Directors' remuneration as below:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Executive Directors:				
Salaries and other emoluments	760,214	978,906	-	-
Defined contribution plan	60,887	82,915	-	-
Social security contributions	1,741	2,395	-	-
	822,842	1,064,216	-	-

	Group and Company	
	2026 RM	2025 RM
Non-executive Directors:		
Other emoluments	43,000	62,000

16. OTHER OPERATING INCOME

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Reversal of inventories written down	220,134	11,961	-	-
Realised gain on foreign exchange	194	266	-	-
Sale of scrap	10,258	16,090	-	-
Reversal of unwinding of discount of amount due from subsidiary	-	-	3,004,545	394,282
Other income	368,537	251,668	179,130	130,832
	599,123	279,985	3,183,675	525,114

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

17. FINANCE INCOME AND FINANCE COSTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Finance income is as follows:				
- Interest income from cash and cash equivalents	115,079	78,054	88,005	51,270
Finance costs are as follows:				
- Bank borrowings	-	1,980	-	1,980
- Unwinding of discount of amount due from subsidiary	-	-	1,310,437	3,004,545
- Bank charges/Credit card commissions	9,289	5,271	-	-
	9,289	7,251	1,310,437	3,006,525

18. PROFIT/(LOSS) BEFORE TAX

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit/(Loss) before tax arrived at after charging/(crediting):				
Statutory audits:				
- Grant Thornton Malaysia PLT:				
- Current year	127,000	100,000	42,000	41,000
Assurance-related services:				
- Grant Thornton Malaysia PLT	5,000	5,000	5,000	5,000
Other services:				
- Grant Thornton Taxation Sdn. Bhd.	11,000	11,000	4,000	4,000
Realised loss on foreign exchange	14,967	31,641	-	-
Loss on disposal of property, plant and equipment	-	37,783	-	-
Bad debts written off	-	601,106	-	-
Unrealised loss on foreign exchange	238,826	214,719	159,831	185,630
Reversal of unwinding of discount of amount due from subsidiary	-	-	(3,004,545)	(394,282)
Rental income from:				
- third parties	(353,232)	(295,884)	(353,232)	(295,884)

19. TAX EXPENSE/(INCOME)

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current tax				
Current year	1,601,530	1,000,911	19,046	19,130
Under/(Over) provision in prior years	121,819	(123,666)	(15,315)	(40,086)
	1,723,349	877,245	3,731	(20,956)
Deferred tax (Note 8)				
Current year	27,000	42,000	-	-
Overprovision in prior years	(7,000)	(42,000)	-	-
Total deferred tax recognised in the profit or loss	20,000	-	-	-
Total tax expense	1,743,349	877,245	3,731	(20,956)

A reconciliation of income tax expense applicable to profit/(loss) before tax at the statutory tax rate to income tax expense at the effective tax rate of the Group and of the Company is as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit/(Loss) before tax	5,719,499	3,595,598	882,876	(3,098,511)
Tax calculated using Malaysian tax rate of 24%	1,372,680	862,944	211,890	(743,643)
Non-deductible expenses	437,777	260,051	592,359	899,185
Tax exempt income	(181,927)	(82,004)	(785,203)	(138,332)
Movement of deferred tax assets not recognised	-	1,920	-	1,920
	1,628,530	1,042,911	19,046	19,130
Under/(Over) provision of current tax expense in prior years	121,819	(123,666)	(15,315)	(40,086)
Overprovision of deferred tax expense in prior years	(7,000)	(42,000)	-	-
Tax expense	1,743,349	877,245	3,731	(20,956)

Malaysia income tax is calculated at the statutory rate of 24% (2025: 24%) of the estimated taxable profits for the financial year. Taxation for other jurisdiction is calculated at the rates prevailing in the respective jurisdictions.

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

20. CAPITAL COMMITMENT

	Group 2026 RM	Group 2025 RM
Approved and contracted for:		
Property, plant and equipment	58,320	19,440

21. BASIC AND DILUTED EARNINGS PER ORDINARY SHARE

The basic earnings per share have been calculated based on the profit attributable to owners of the Company and the weighted average number of shares in issue during the financial year.

	Group 2026 RM	Group 2025 RM
Earnings attributable to owners of the Company (RM)	3,833,162	2,613,636
Weighted average number of ordinary shares in issue	246,143,700	223,767,000
Basic earnings per ordinary share (sen)	1.56	1.17

The basic earnings per share and the diluted earnings per share are the same for the financial year as the Company has no dilutive potential ordinary shares as at the end of the reporting date.

22. RELATED PARTIES DISCLOSURES

Related party transactions

For the purposes of these financial statements, parties are considered to be related to the Group or the Company if the Group or the Company 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 or the Company and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

Related parties include the following:

(i) Subsidiaries of the Company.

(ii) Directors and key management personnel of the Company.

(iii) Upper Palace Sdn. Bhd. ("UPSB"), a Company in which certain Directors are deemed to have substantial financial interest.

22. RELATED PARTIES DISCLOSURES (CONT'D)

Related party transactions (cont'd)

(a) In addition to the related party information disclosed elsewhere in the financial statements, the following significant transactions between the Company and related parties were entered into during the financial year:

(i) Transactions between the Company and its subsidiary:

	Company	
	2026	**2025**
	RM	**RM**
Management fees charged on a subsidiary	300,000	300,000
Insurance premium charged by a subsidiary	-	2,643

The balances of amounts due from/(to) subsidiaries are disclosed in Note 7 and Note 14 to the financial statements.

(ii) Transactions with company in which certain Directors are deemed to have indirect substantial financial interest:

	Group and Company	
	2026	**2025**
	RM	**RM**
Rental charged on a related party	114,696	172,044

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 the Company either directly or indirectly and entity that provides key management personnel services to the Company.

The Group and the Company have no other members of key management personnel apart from the Board of Directors. The remuneration of key management personnel is the same with the Directors' remuneration as disclosed in Note 15 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

23. SEGMENTAL INFORMATION – GROUP

(i) Business segments

For the management purposes, the Group is organised into business units based on their products and services, which comprises the following:

Manufacturing	Manufacture of precision springs
Hotel	Hotel operations
Financing	Provision of financing services
Others	(i) Investment holding (ii) Provision of management services (iii) Rental of properties

2026	Manufacturing RM	Financing RM	Others RM	Elimination RM	Consolidated RM
Revenue from external customers	12,972,294	1,890,316	467,928	-	15,330,538
Inter-segment revenue - Note (a)	-	-	300,000	(300,000)	-
Total revenue	12,972,294	1,890,316	767,928	(300,000)	15,330,538
Result:					
Finance income	27,074	-	88,005	-	115,079
Depreciation of property, plant and equipment	(430,070)	-	(218,069)	-	(648,139)
Depreciation of right-of-use assets	-	-	(15,379)	-	(15,379)
Finance costs	(9,289)	-	(4,314,982)	4,314,982	(9,289)
Other non-cash income - Note (b)	65,396	-	(159,831)	-	(94,435)
Tax expense	(1,160,074)	(579,544)	(3,731)	-	(1,743,349)
Segment profit/(loss) - Note (c)	3,574,713	2,544,395	(2,149,585)	6,627	3,976,150
Assets:					
Addition to non-current assets- Note (d)	49,377	-	14,701	-	64,078
Segment assets	7,671,286	-	48,743,778	-	56,415,064
Liabilities:					
Segment liabilities	935,987	-	232,062	-	1,168,049

23. SEGMENTAL INFORMATION – GROUP (CONT'D)

(i) Business segments (cont'd)

	Manufacturing RM	Financing RM	Others RM	Elimination RM	Consolidated RM
2025					
Revenue from external customers	12,330,975	1,354,398	467,928	-	14,153,301
Inter-segment revenue - Note (a)	-	-	300,000	(300,000)	-
Total revenue	12,330,975	1,354,398	767,928	(300,000)	14,153,301
Result:					
Finance income	26,784	-	51,270	-	78,054
Depreciation of property, plant and equipment	(533,956)	-	(220,616)	-	(754,572)
Depreciation of right-of -use assets	-	-	(15,379)	-	(15,379)
Finance costs	(5,271)	(394,282)	(3,006,525)	3,398,827	(7,251)
Other non-cash expenses - Note (b)	(544,134)	(601,016)	(185,630)	-	(1,330,780)
Tax expense	(762,921)	(135,280)	20,956	-	(877,245)
Segment profit/(loss) - Note (c)	2,617,920	3,200,030	(3,106,224)	6,627	2,718,353
Assets:					
Addition to non-current assets - Note (d)	439,987	-	7,550	-	447,537
Segment assets	7,404,706	-	38,709,062	-	46,113,768
Liabilities:					
Segment liabilities	1,180,527	-	258,241	-	1,438,768

NOTES TO THE FINANCIAL STATEMENTS
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23. SEGMENTAL INFORMATION – GROUP (CONT'D)

(i) Business segments (cont'd)

Notes:

(a) Inter-segment revenue are eliminated on consolidation.

(b) Other non-cash expense consist of the following items:

	2026 RM	2025 RM
Inventories written down to net realisable values	(75,743)	(489,219)
Reversal of inventories written down	220,134	11,961
Loss on disposal of property, plant and equipment	-	(37,783)
Bad debts written off	-	(601,016)
Unrealised loss on foreign exchange	(238,826)	(214,719)
Property, plant and equipment written off	-	(4)
	(94,435)	(1,330,780)

(c) The following items are added to/(deducted from) segment profit to arrive at "Profit for the financial year" presented in the consolidated statement of profit or loss and other comprehensive income:

	2026 RM	2025 RM
Consolidated profit before interest and tax	5,613,709	3,524,795
Finance income	115,079	78,054
Finance costs	(9,289)	(7,251)
Tax expense	(1,743,349)	(877,245)
Segment profit	3,976,150	2,718,353

(d) Additions to non-current assets consist of:

	2026 RM	2025 RM
Property, plant and equipment	64,078	447,537

(ii) Information about a major customer

Revenue from a major customer amounted to RM6,885,751 (2025: RM6,938,981) arising from the sales by the manufacturing segment.

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

24. CATEGORIES OF FINANCIAL INSTRUMENTS

The table below provides an analysis of financial instruments categorised as amortised cost (“AC”) and fair value through profit or loss (“FVTPL”), as follows:

Group	Carrying amount RM	AC RM	FVTPL RM
2026			
Financial assets			
Receivables and deposits	12,319,079	12,319,079	-
Cash and cash equivalents	32,098,605	6,496,521	25,602,084
	44,417,684	18,815,600	25,602,084
Financial liability			
Payables and accruals	634,164	634,164	-
2025			
Financial assets			
Receivables and deposits	24,886,869	24,886,869	-
Cash and cash equivalents	10,007,094	4,761,423	5,245,671
	34,893,963	29,648,292	5,245,671
Financial liability			
Payables and accruals	924,883	924,883	-
Company			
2026			
Financial assets			
Receivables and deposits	8,985,183	8,985,183	-
Cash and cash equivalents	20,951,139	3,036,914	17,914,225
	29,936,322	12,022,097	17,914,225
Financial liability			
Payables and accruals	8,368,822	8,368,822	-
2025			
Financial assets			
Receivables and deposits	18,720,282	18,720,282	-
Cash and cash equivalents	4,102,576	827,018	3,275,558
	22,822,858	19,547,300	3,275,558
Financial liability			
Payables and accruals	8,822,765	8,822,765	-

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial risk

The Group and the Company are exposed to financial risks arising from their operations and the use of financial instruments. Financial risk management policy is established to ensure that adequate resources are available for the development of the Group's and the Company's businesses whilst managing their credit risk, liquidity risk, foreign currency risk and interest rate risk. The Group and the Company operate within clearly defined policies and procedures that are approved by the Board of Directors to ensure the effectiveness of the risk management process.

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows:

(a) Credit risk

Credit risk is the risk of a financial loss to the Group and the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

The Group's and the Company's exposure to credit risk arise primarily from receivables. It is the Group's and the Company's policy to enter into financial instrument with a diversity of creditworthy counterparties. The Group and the Company do not expect to incur material credit losses of its financial assets or other financial instruments.

The Group's and the Company's objective are to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The Group and the Company provide services only to recognised and creditworthy third parties. It is the Group's and the Company's policy that all customers who wish to trade on credit terms is subject to credit verifications procedures.

The areas where the Group and the Company are exposed to credit risk are as follows:

(i) Receivables

The Group's and the Company's exposure to credit risk are influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry and country in which customers operate.

The Board of Directors has established a credit policy under which each new customer is analysed individually for creditworthiness before the Group's and the Company's standard payment and delivery terms and conditions are offered. The Group's and the Company's review include external rating, if they are available, financial statements, credit agency information, industry information and in some cases bank references. Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Board of Directors.

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

Financial risk (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):

(a) Credit risk (cont'd)

The areas where the Group and the Company are exposed to credit risk are as follows (cont'd):

(i) Receivables (cont'd)

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns (i.e., by customer type and rating). The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. Collateral is considered integral part of financing receivables and considered in the calculation of impairment. At the reporting date, that are financing receivables covered by collateral. Management has taken reasonable steps to ascertain that financing receivables that are neither past due nor impaired are measured at its realisable values. The Group use the three-stage approach which reflects the change in credit quality of the financing receivables since initial recognition.

i) Stage 1: 12-month ECLs
For exposures where there have not been a significant increase in credit risk since initial recognition and that are not credit impaired upon origination, the ECLs associated with the probability of default events occurring within the next 12 months will be recognised.

ii) Stage 2: Lifetime ECLs not credit impaired
For exposures where there have been a significant increase in credit risk since initial recognition but not credit impaired, a lifetime ECLs will be recognised.

iii) Stage 3: Lifetime ECLs credit impaired
Financing receivables are assessed as credit impaired when one or more events that have detrimental impact on the estimated future cash flows of financing receivables have occurred. For financing receivables that are credit impaired, a lifetime ECL will be recognised.

At the reporting date, NIL (2025: 44%) of the Group's total receivables are covered by collaterals. The fair values of the collaterals at reporting date are RMNIL (2025: RM22,762,752).

Set out below is the information about the credit risk exposure on the Group's and the Company's trade receivables using a provision matrix:

The ageing analysis of trade receivables of the Group is as follows:

	Gross carrying amount RM	Loss allowance RM	Net balance RM
2026			
Current	11,066,992	-	11,066,992
1 - 30 days	959,276	-	959,276
31 - 60 days	40,724	-	40,724
More than 90 days	74,973	-	74,973
	12,141,965	-	12,141,965

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

Financial risk (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):

(a) Credit risk (cont'd)

The areas where the Group and the Company are exposed to credit risk are as follows (cont'd):

(i) Receivables (cont'd)

Set out below is the information about the credit risk exposure on the Group's and the Company's trade receivables using a provision matrix (cont'd):

The ageing analysis of trade receivables of the Group is as follows (cont'd):

	Gross carrying amount RM	Loss allowance RM	Net balance RM
2025			
Current	23,858,790	-	23,858,790
1 - 30 days	820,974	-	820,974
31 - 60 days	15,673	-	15,673
More than 90 days	11,292	-	11,292
	24,706,729	-	24,706,729

The credit risk concentration profile of the total trade receivables of the Group as at the reporting date is as follows:

	2026 RM	2026 % of total	2025 RM	2025 % of total
Group				
By country:				
Malaysia	12,141,965	100.00	24,706,729	100.00

(ii) Intercompany balances

The maximum exposure to credit risk is represented by their carrying amounts in the statements of financial position.

The Company provides unsecured advances to subsidiaries and monitors their results regularly.

As at the end of the reporting date, there was no indication that the advances to the subsidiaries are not recoverable.

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

Financial risk (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):

(a) Credit risk (cont'd)

The areas where the Group and the Company are exposed to credit risk are as follows (cont'd):

(iii) Other receivables

The maximum exposure to credit risk is represented by their carrying amounts in the statements of financial position.

(b) Liquidity risk

Liquidity risk is the risk that the Group and the Company will not be able to meet their financial obligations as they fall due.

In managing its exposures to liquidity risk arises principally from its various payables, loans and borrowings, the Group and the Company maintain a level of cash and cash equivalents and bank facilities deemed adequate by the management to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they fall due.

The Group and the Company aim at maintaining a balance of sufficient cash and deposits and flexibility in funding by keeping diverse sources of committed and uncommitted credit facilities from various banks.

The areas where the Group and the Company are exposed to liquidity risk are as follows:

	Total carrying amount RM	Contractual cash flows RM	Maturity Within 1 year RM
Group			
2026			
Unsecured:			
Payables and accruals	641,049	641,049	641,049
2025			
Unsecured:			
Payables and accruals	931,768	931,768	931,768

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

Financial risk (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):

(b) Liquidity risk (cont'd)

The areas where the Group and the Company are exposed to liquidity risk are as follows (cont'd):

	Total carrying amount RM	Contractual cash flows RM	Maturity Within 1 year RM
Company			
2026			
Unsecured:			
Payables and accruals	8,368,822	8,368,822	8,368,822
2025			
Unsecured:			
Payables and accruals	8,822,765	8,822,765	8,822,765

(c) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

To mitigate the Group's and the Company's exposure to foreign currency risk, the Group and the Company is exposed to foreign currency risk on sales and purchases that are denominated in a currency other than the respective functional currencies of the Group and the Company. The currency giving rise to this risk is primarily US Dollar ("USD").

	Denominated in USD RM
Group	
2026	
Cash and cash equivalents	1,921,110
Trade and other receivables	752,543
Trade and other payables	(317,395)
	2,356,258
2025	
Cash and cash equivalents	3,464,222
Trade and other receivables	459,181
Trade and other payables	(607,184)
	3,316,219

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

Financial risk (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):

(c) Foreign currency risk (cont'd)

	Denominated in USD RM
Company	
2026	
Cash and cash equivalents	1,452,171
2025	
Cash and cash equivalents	2,874,780

The following table demonstrates the sensitivity of the Group's and the Company's profit for the financial year to a reasonably possible change in the USD exchange rate against the respective functional currencies of the Group and the Company entities, with all other variables held constant.

	---Increase/(Decrease)--- Profit for the year RM	Equity RM
Group		
2026		
USD/RM		
Strengthened 0.74%	17,436	17,436
Weakened 0.74%	(17,436)	(17,436)
2025		
USD/RM		
Strengthened 0.48%	15,918	15,918
Weakened 0.48%	(15,918)	(15,918)
Company		
2026		
USD/RM		
Strengthened 0.74%	10,746	10,746
Weakened 0.74%	(10,746)	(10,746)
2025		
USD/RM		
Strengthened 0.48%	13,799	13,799
Weakened 0.48%	(13,799)	(13,799)

Exposures to foreign exchange rates vary during the financial 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 exposures to foreign currency risk.

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

Financial risk (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):

(d) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Group's and the Company's financial instruments will fluctuate because of changes in market interest rates.

The Group's and the Company's interest rate management objective are to manage the interest expenses consistent with maintaining an acceptable level of exposure to interest rate fluctuation. In order to achieve this objective, the Group and the Company target a mix of fixed and floating debt based on assessment of its existing exposure and desired interest rate profile.

The interest rate profile of the Group's and the Company's significant interest bearing financial instruments based on the carrying amounts as at the end of the reporting date were as follows:

	Group RM	Company RM
2026		
Fixed rate instrument		
Financial assets		
Fixed deposits	1,553,939	1,448,506
Short-term investments	25,602,084	17,914,225
	27,156,023	19,362,731
2025		
Fixed rate instrument		
Financial assets		
Fixed deposits	103,450	-
Short-term investments	5,245,671	827,018
	5,349,121	827,018

The Group and the Company do not account for any fixed rate financial assets and liabilities through profit or loss, and the Group and the Company do not designate derivatives as hedging instruments under a fair value hedge accounting model. Therefore, a change in interest rate at the reporting date would not affect profit or loss.

25. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

Reconciliation of liabilities arising from financing activities

	1 April 2025 RM	Cash flows RM	31 March 2026 RM
Company			
Amount due to subsidiaries	8,679,631	(416,496)	8,263,135

	1 April 2024 RM	Cash flows RM	31 March 2025 RM
Group			
Term loans	87,665	(87,665)	-
Company			
Amount due to subsidiaries	8,217,451	462,180	8,679,631
Term loans	87,665	(87,665)	-

26. FAIR VALUE OF FINANCIAL INSTRUMENT

The fair values of the financial assets of the Group which are maturing within the next 12 months approximated their carrying amounts due to the relatively short-term maturity of the financial instruments or repayable on demand terms.

As the Group does not have any financial instruments not carried at fair value, the following table sets out only the fair value profile of financial instruments that are carried at fair value at the end of the reporting date:

2026	Fair value of financial instrument not carried at fair value Level 2 RM	Carrying amount RM
Financial asset		
Short-term investments	25,602,084	25,602,084
2025		
Financial asset		
Short-term investments	5,245,671	5,245,671

Fair value of financial instruments carried at fair value

The fair values of the short-term investments are determined by reference to the statement provided by the licensed services providers, with which the investments were entered into.

NOTES TO THE FINANCIAL STATEMENTS
(Cont'd)

27. CAPITAL MANAGEMENT

The primary objective of the Group's and of the Company's capital management is to ensure that it maintains a strong credit rating and financially prudent capital ratios in order to support its current business as well as future expansion so as to maximise shareholder value.

The Group and the Company manage their capital structure and make adjustments to it, in light of changes in economic conditions including the interest rate movements. To maintain and adjust the capital structure, the Group and the Company may adjust dividend payment to shareholders, return capital to shareholders or issue new shares.

There were no changes in the Group's and the Company's approach to capital management during the financial year.

STATEMENT BY **DIRECTORS**

PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT 2016

In the opinion of the Directors, the financial statements set out on pages 79 to 124 are drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026 and of their financial performance and their cash flows for the financial year then ended.

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

……………………………………………….
TAN SRI DATO' CHENG JOO TEIK

……………………………………………….
WONG KOK KIN

20 July 2026

STATUTORY **DECLARATION**

PURSUANT TO SECTION 251(1)(B) OF THE COMPANIES ACT 2016

I, **Goh Pei Loong** (MIA Membership No. 34166), being the Officer primarily responsible for the financial management of MyTech Group Berhad, do solemnly and sincerely declare that the financial statements set out on pages 79 to 124 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 Statutory Declarations Act 1960.

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

....
GOH PEI LOONG

Before me:

MOHD OMAR NATHAN BIN ABDULLAH
No. W924
Commissioner for Oaths

INDEPENDENT **AUDITORS' REPORT**

TO THE MEMBERS OF MYTECH GROUP BERHAD

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of MyTech Group Berhad, which comprise the statements of financial position as at 31 March 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 79 to 124.

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 of 31 March 2026, and of their financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the 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 judgment, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

<u>Group</u>

Impairment loss on trade receivables

<u>The risk</u>

The Group has trade receivables amounting to RM12,141,965 as at 31 March 2026 as disclosed in Note 7 to the financial statements. The key associate risk is the recoverability of billed trade receivables as management judgement is required in assessing the adequacy of impairment losses by considering the expected recoverability of the outstanding trade receivables.

<u>Our responses</u>

We have challenged management's assumptions in providing impairment losses on trade receivables. Our procedures include reviewing the ageing of trade receivables, testing the integrity of the ageing and assessed the recoverability of outstanding receivables through examination of subsequent receipts.

We also obtained an understanding on how the Group identified and assessed expected credit loss ("ECL") for trade receivables. We have reviewed the key data sources and assumptions for data used in the determination of default rate, and the current and forward-looking adjustment factors.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MYTECH GROUP BERHAD
(Cont'd)

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

Key Audit Matters (cont'd)

Group (cont'd)

Revenue recognition

The risk

The Group's revenue recognition for sales of goods has been identified as a risk primarily due to significant volume of transactions and there is risk that revenue may be overstated because of fraud resulting from pressure that management may feel to achieve performance targets at the reporting period.

The disclosures for sales of goods of the Group is included in Note 14 to the financial statements.

Our responses

We evaluated and tested the internal controls over the occurrence, accuracy and timing of revenue recognised in the financial statements. We also verified based on a sampling basis, revenue captured by vouching to the customer's purchase order, quotation, packing list and/or delivery order, sales invoice, official receipt and bank statement. We understood and challenged the appropriateness of revenue recognition policies.

Company

We have determined that there are no key audit matters to be communicated in our report in relation to our audit of the financial statements of the Company.

Information Other than the Financial Statements and Auditors' Report Thereon

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

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MYTECH GROUP BERHAD
(Cont'd)

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

Responsibilities of the Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements of the Group and of the Company that give a true and fair view in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the Directors are responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MYTECH GROUP BERHAD
(Cont'd)

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

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

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also (cont'd):

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

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current financial year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 6 to the Financial Statements.

Other Matter

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

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

ANTONY LEONG WEE LOK
(NO: 03381/06/2028 J)
CHARTERED ACCOUNTANT

Kuala Lumpur
20 July 2026

LIST OF **PROPERTIES**
AS AT 31 MARCH 2026

Location	Tenure	Land area / Gross Floor Area	Description, Approx. Age of Building & Year of Acquisition	Net Book Value as at 31 March 2026 (RM'000)
A. REGISTERED OWNER : MYTECH GROUP BERHAD				
K-09-01 and K-09-02 Block K, No. 2 Jalan Solaris Solaris Mont' Kiara Kuala Lumpur Wilayah Persekutuan	Freehold	K-09-01 : 963.02 square metres K-09-02 : 787.6 square metres	Office Units 17 years 2008	4,387
B. REGISTERED OWNER : WIRE MASTER SPRING SDN. BHD.				
PT208 Bukit Minyak Industrial Park Mukim 13 Daerah Seberang Perai Tengah Penang	Leasehold - 60 years expiring 2056	2.00 acres	2 storey factory & leasehold land 28 years 2004	2,849

ANALYSIS OF **SHAREHOLDINGS**
AS AT 30 JUNE 2026

Total Number of Issued Shares : 246,143,700
Class of Shares : Ordinary shares
Voting Rights : One vote per ordinary share
Number of Shareholders : 1,245

DISTRIBUTION OF SHAREHOLDINGS AS AT 30 JUNE 2026

Size of Shareholdings	No. of Shareholders	No. of Shares held	% of Shareholdings
Less than 100 shares	36	1,140	0.00
100 – 1,000 shares	175	96,780	0.04
1,001 – 10,000 shares	618	3,458,490	1.41
10,001 – 100,000 shares	355	10,113,050	4.11
100,001 – < 5% issued shares	58	72,007,705	29.25
5% and above of issued shares	3	160,466,535	65.19
TOTAL	**1,245**	**246,143,700**	**100.00**

LIST OF SUBSTANTIAL SHAREHOLDERS AS AT 30 JUNE 2026

	No. of Shares Held			
Name	Direct Interest	%	Indirect Interest	%
Gain Millen Sdn. Bhd.	124,744,035	50.68	-	-
Tan Sri Dato’ Cheng Joo Teik	1,000,000	0.41	137,081,535^	55.69
Dato’ Douglas Cheng Heng Lee	12,337,500	5.01	-	-
Tan Sri Pang Tee Chew	23,400,000	9.51	-	-

DIRECTORS’ SHAREHOLDINGS AS AT 30 JUNE 2026

		No. of Shares Held			
No.	Name	Direct Interest	%	Indirect Interest	%
1.	Tan Sri Dato’ Cheng Joo Teik	1,000,000	0.41	137,081,535^	55.69
2.	Dato’ Douglas Cheng Heng Lee	12,337,500	5.01	-	-

Notes:
^ Deemed interest through Gain Millen Sdn. Bhd. and his son, Dato’ Douglas Cheng Heng Lee.

ANALYSIS OF SHAREHOLDINGS
AS AT 30 JUNE 2026
(Cont'd)

THIRTY LARGEST SHAREHOLDERS AS AT 30 JUNE 2026

No.	Names	No. of Shares	%
1.	GAIN MILLEN SDN. BHD.	124,744,035	50.68
2.	TAN SRI PANG TEE CHEW	23,400,000	9.51
3.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. - MAYBANK PRIVATE WEALTH MANAGEMENT FOR DOUGLAS CHENG HENG LEE	12,322,500	5.01
4.	ALPHA MILESTONE SDN. BHD.	11,188,700	4.55
5.	PUBLIC NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR CHAN ENG LEONG	11,188,000	4.55
6.	SURIN UPATKOON	6,905,620	2.81
7.	CIMB GROUP NOMINEES (ASING) SDN. BHD. - SNOWSHILL SECURITIES LIMITED	6,414,000	2.61
8.	RHB NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR ASIA INTERNET HOLDINGS SDN. BHD.	4,466,840	1.81
9.	CHIEW KOK BOO	4,179,500	1.70
10.	HO KOK MENG	3,694,545	1.50
11.	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. - ON YAT SECURITIES (MALAYSIA) SDN. BHD.	3,545,000	1.44
12.	CHIN SEOK YIN	3,462,500	1.41
13.	FOONG WENG KEAT	1,447,000	0.59
14.	AFFIN HWANG NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR TANG VEE MUN (DATUK)	1,423,300	0.58
15.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR KALIMULLAH BIN MASHEERUL HASSAN	1,250,000	0.51
16.	HEE CHOOI KEONG	1,150,000	0.47
17.	CIMSEC NOMINEES (TEMPATAN) SDN. BHD. - CIMB FOR CHENG JOO TEIK	1,000,000	0.41
18.	AMSEC NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR KOH CHIT SOON	950,000	0.39
19.	YONG SING QUEEN	552,000	0.22
20.	PUBLIC NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR LOK WEI SEONG	528,800	0.21
21.	CHOONG CHIA HWEI	520,000	0.21
22.	LARA HASSAN BINTI KALIMULLAH	460,000	0.19
23.	KOH PEENG HWAH	433,900	0.18
24.	SAI YEE @ SIA SAY YEE	400,000	0.16
25.	TA NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR HAFIDAH BINTI PAWANCHIK	396,000	0.16
26.	LAI THIAM POH	340,300	0.14
27.	TAN CHIN HOE	314,100	0.13
28.	LIM CHEE WEE	272,000	0.11
29.	CHAN YUNG SHUI CHING	260,000	0.11
30.	WONG PICK YIING	250,500	0.10
Total		**227,459,140**	**92.45**

ADMINISTRATIVE **NOTES**

FOR THE FORTY-SECOND ANNUAL GENERAL MEETING ("AGM")

Date	:	Thursday, 27 August 2026
Time	:	12.00 noon
Venue	:	Dewan Berjaya, Bukit Kiara Equestrian & Country Resort, Jalan Bukit Kiara, Off Jalan Damansara, 60000 Kuala Lumpur

REGISTRATION FOR THE DAY OF THE AGM

- Registration will commence at **10.30 a.m.** on **27 August 2026** and will remain open until the conclusion of the AGM or such time as may be determined by the Chairman of the Meeting.
- Please present your original National Registration Identity Card (NRIC) or Passport (for non-Malaysian) to the registration staff for verification.
- Upon verification, an identification wristband will be given to you for voting purpose thereafter. No one will be allowed to enter the meeting hall without an identification wristband. There will be no replacement for the identification wristband if it is lost or misplaced.
- Registration must be done in person. No person is allowed to register on behalf of another, even with the original NRIC or Passport of the other person.
- The registration counter will handle verification of identify, registration and revocation of proxy/proxies.

GENERAL MEETING RECORD OF DEPOSITORS ("ROD")

- Only a member whose name appears on the ROD as at **20 August 2026** shall be entitled to attend, speak and vote (collectively "participate") at the AGM or appoint proxy(ies) to participate on his/her/its behalf.

CORPORATE MEMBERS

- Corporate members who wish to appoint corporate representatives instead of proxy(ies), must deposit their original certificate of appointment of corporate representative to Mega Corporate Services Sdn. Bhd. ("Mega") before the AGM, or bring the original certificate of appointment of corporate representative to the AGM.
- Attorneys appointed by power of attorney are required to deposit their power of attorney with Mega not later than **25 August 2026** at **12.00 noon** to attend and vote at the AGM.

PROXY

The appointment of proxy(ies) may be made in hard copy form or by electronic form in the following manner and must be received by the Company not less than forty-eight (48) hours before the time appointed for holding the AGM or adjourned general meeting at which the person named in the appointment proposes to vote, otherwise the Proxy Form shall not be treated as valid: -

a. In hard copy form
In case of an appointment made in hard copy form, the Proxy Form must be deposited at the office of the Share Registrar of the Company, Mega Corporate Services Sdn. Bhd. at **Level 15-2, Bangunan Faber Imperial Court, Jalan Sultan Ismail, 50250 Kuala Lumpur** or email to the Poll Administrator at **mega-sharereg@megacorp.com.my**

For those who have emailed the Proxy Form, please submit the original at any time before the time appointed for holding the meeting or to the registration staff on the meeting day for the Company's records.

b. By electronic form
The Proxy Form can be electronically lodged at **https://www.equiti.my/**

ADMINISTRATIVE NOTES
FOR THE FORTY-SECOND ANNUAL GENERAL MEETING ("AGM")
(Cont'd)

ELECTRONIC LODGEMENT OF PROXY FORM

The procedures to lodge your Proxy Form electronically via The Portal website are summarised below:

Procedure	Action
i. Steps for Individual Shareholders	
Register as a User at The Portal	1. Visit the website at **https://www.equiti.my/** 2. Click "Register" and select "individual Holder" and complete the New User Registration Form. 3. Complete the registration form with your personal details. 4. Once registration is completed, you will receive a verification code to your email to verify your registered email address. 5. After verification, your registration will be reviewed and approved within one (1) working day. A confirmation email will be sent once approved. 6. Once you receive the confirmation, activate your account by logging in with your email address and password. ***Note:*** *If you are an existing user with Equiti.my previously, you are not required to register again.*
Proceed with submission of proxy form	1. After the release of the Notice of Meeting by the Company, login with your email address and password. 2. Select the corporate event: "**MYTECH GROUP BERHAD 42nd AGM**" 3. Navigate to the "**SUBMISSION OF E PROXY FORM**". 4. Indicate the CDS account number (last 9 digit) and the total number of shares assigned to your proxy(ies) to vote on your behalf. 5. Appoint your proxy(ies) and insert the required details of your proxy(ies) or appoint the Chairman as your proxy. 6. Indicate your voting instructions – FOR or AGAINST or ABSTAIN. 7. Read and agree to the Terms and Conditions and confirm the Declaration. 8. Download the Proxy Form for your record at "**MY SUBMISSION**".

ADMINISTRATIVE NOTES
FOR THE FORTY-SECOND ANNUAL GENERAL MEETING ("AGM")
(Cont'd)

Procedure	Action
ii. Steps for Corporation or Institutional Shareholders	
Register as a User at The Portal	1. Visit the website at **https://www.equiti.my/**. 2. Click "Register" and select "Nominee/Corporate" and complete the New User Registration Form. 3. Complete the registration form with your personal details. 4. Once registration is completed, you will receive a verification code to your email to verify your registered email address. 5. After verification, your registration will be reviewed and approved within two (2) working days. A confirmation email will be sent once approved. 6. Once you receive the confirmation, activate your account by logging in with your email address and password. ***Note:*** *The representative of a corporation or institutional shareholder must register as a user in accordance with the above steps before he/she can subscribe to this corporate holder electronic proxy submission. Please contact Mega if you need clarifications on the user registration.*
Proceed with submission of proxy form	1. Login to **https://www.equiti.my** with your email address and password. 2. Select the corporate event: "**MYTECH GROUP BERHAD 42nd AGM**". 3. Navigate to the "**SUBMISSION OF E PROXY FORM**". 4. Indicate the CDS account number (last 9 digit) and the total number of shares assigned to your proxy(ies) to vote on your behalf. 5. Appoint your proxy(ies) and insert the required details of your proxy(ies) or appoint the Chairman as your proxy. 6. Indicate your voting instructions – FOR or AGAINST or ABSTAIN. 7. Read and agree to the Terms and Conditions and confirm the Declaration. 8. Download the Proxy Form for your record at "**MY SUBMISSION**".

ADMINISTRATIVE NOTES
FOR THE FORTY-SECOND ANNUAL GENERAL MEETING ("AGM")
(Cont'd)

POLL VOTING

- The voting at the AGM will be conducted by poll in accordance with Paragraph 8.29A of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. The Company has appointed Mega Corporate Services Sdn. Bhd. as a Poll Administrator to conduct the poll.
- Upon completion of the voting session for the AGM, the Independent Scrutineers will verify the poll results followed by the Chairman's declaration whether the resolutions are duly passed.

NO RECORDING OR PHOTOGRAPHY

- Strictly **NO** recording and photography of the proceedings of the AGM is allowed.

ENQUIRY

- If you have any enquiries on the above, please contact the Poll Administrator during office hours on Monday to Friday from 9:00 a.m. to 6:00 p.m. (except on public holidays)

  Mega Corporate Services Sdn. Bhd.
  General Line : +603-2692 4271
  Direct Line : +603-2694 8984
  E-mail Address : mega-sharereg@megacorp.com.my

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MYTECH GROUP BERHAD
[Registration No: 198401001418 (113939-U)]
(Incorporated in Malaysia)

FORM OF PROXY

(Before completing this form please refer to the notes below)

CDS Account No.	
Number of Shares	

I/We*...I/C No./Co. No./CDS A/C No*..
(Full name in block letters)

of ....
(Full address)

with email address .... mobile phone no. ....

being a member/ members of **MYTECH GROUP BERHAD** hereby appoint the following person(s):

Full Name (in Block)	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Share	**%**
Address			
Email Adress			
Mobile Phone No.			

and/or*

Full Name (in Block)	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Share	**%**
Address			
Email Adress			
Mobile Phone No.			

or failing him/her, the Chairman of the Meeting as my/our proxy to attend, speak and vote for me/us on my/our behalf at the Forty-Second Annual General Meeting ("**AGM**") of the Company to be held at Dewan Berjaya, Bukit Kiara Equestrian & Country Resort, Jalan Bukit Kiara, Off Jalan Damansara, 60000 Kuala Lumpur on Thursday, 27 August 2026 at 12.00 noon or at any adjournment thereof. My/our proxy/proxies is/are to vote as indicated below:

RESOLUTIONS	DESCRIPTION OF RESOLUTIONS	FIRST PROXY		SECOND PROXY	
		For	Against	For	Against
Ordinary Resolution 1	Payment of Directors' allowances and benefits up to RM380,000.00 from this AGM until the next AGM.				
Ordinary Resolution 2	Re-election of Datuk Dr. Ng Bee Ken as Director.				
Ordinary Resolution 3	Re-election of Mr. Wong Kok Kin as Director.				
Ordinary Resolution 4	Re-election of Ms. Lai Yin San as Director.				
Ordinary Resolution 5	Re-election of Ms. Yeo Huey Yieng as Director.				
Ordinary Resolution 6	To re-appoint Messrs Grant Thornton Malaysia PLT as Auditors of the Company.				
Ordinary Resolution 7	Authority to issue shares and waiver of pre-emptive rights.				

(Please indicate with a "√" or "X" in the appropriate spaces provided how you wish your vote to be cast. If no instruction as to voting is given, the proxy/proxies may vote or abstain from voting at his/her/their discretion).

Dated this .... day of ....

....
Signature/Common Seal

NOTES:

1. Only a depositor whose name appears on the Record of Depositors as at **20 August 2026** shall be entitled to attend the said meeting or appoint proxies to attend, speak and vote on his/her behalf.
2. A proxy may but need not be a member of the Company. A member may appoint up to two (2) proxies to attend and vote at the same meeting. Where a member appoints two (2) proxies, the appointment shall be invalid unless he/she specifies the proportions of his/her holdings to be represented by each proxy in a poll.
3. Where a member is an authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991, it may appoint at least one (1) proxy but not more than two (2) proxies in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.
4. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorized nominee may appoint in respect of each omnibus account it holds.
5. The instrument appointing a proxy, in the case of an individual, shall be signed by the appointer or by his attorney duly authorised in writing, and in the case of a corporation, shall be executed under its Common Seal or under the hand of an officer or attorney of the corporation duly authorised.
6. The Form of Proxy shall be deposited at the Registered Office of the Company at **Level 15-2, Bangunan Faber Imperial Court, Jalan Sultan Ismail, 50250 Kuala Lumpur** or email to **mega-sharereg@megacorp.com.my** not less than forty-eight (48) hours before the time set for holding the meeting or any adjournment thereof.

   You also have the option to submit the proxy appointment electronically at **https://www.equiti.my/**. For further information on the electronic lodgement of Form of Proxy, kindly refer to the annexure of the Administrative Notes.
7. All resolutions set out in this Notice of Annual General Meeting will be put to vote by way of poll pursuant to the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.
8. **Personal Data Privacy**

   By submitting the duly executed proxy form, a member and his/her proxy consent to the Company (and/or its agents/services providers) collecting, using and disclosing the personal data therein in accordance with the Personal Data Protection Act 2010 for this meeting and any adjournment thereof.

Affix Stamp
Here

The Share Registrar
MYTECH GROUP BERHAD
[Registration No. 198401001418 (113939-U)
c/o Mega Corporate Services Sdn. Bhd.
Level 15-2, Bangunan Faber Imperial Court,
Jalan Sultan Ismail,
50250 Kuala Lumpur, Malaysia

MyTech Group

MYTECH GROUP BERHAD
Registration No.: 198401001418 (113939-U)

Email: enquiry@mytechgroup.com.my