ANNUAL REPORT **2026**

BUILDING COMMUNITIES & BEYOND

38 YEARS

ONE CONTINUING JOURNEY

深耕发展 向新而行

KLANG VALLEY ▸ BATU PAHAT ▸ JOHOR BAHRU ▸ KLUANG



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Dear Esteemed Shareholders,

On behalf of the Board of Directors of BCB Berhad ("BCB" or "The Group"), I am pleased to present the Annual Report and Audited Financial Statements for the financial year ended 30 June 2026 ("FY 2026").

OVERVIEW

During FY 2026, Malaysia's economy remained resilient despite a challenging global environment. Economic growth strengthened in the second half of 2025, with Gross Domestic Product ("GDP") expanding by 5.2% in 2025, supported by sustained domestic demand, favourable labour market conditions and continued investment activity. Growth momentum remained firm in the first half of 2026, with the economy expanding by 5.7%, including growth of 6.0% in the second quarter of 2026.

Bank Negara Malaysia ("BNM") reduced the Overnight Policy Rate ("OPR") by 25 basis points to 2.75% in July 2025 and maintained the rate at this level throughout the remainder of FY 2026. The Malaysian property market also remained active during the financial year. In the calendar year 2025, a total of 416,413 property transactions valued at RM241.87 billion were recorded nationwide. While transactions volume declined marginally by 1.0% compare with 2024, transaction value increase by 4.1%. For the first half of 2026, the market recorded 187,320 transactions valued at RM105.12 billion, with the residential segment continuing to account for the largest share of transaction volume.



In FY 2026, BCB recorded a revenue of RM351.20 million compared with RM208.39 million achieved in FY 2025. Profit before tax increased to RM44.34 million from RM15.95 million.

A more detailed analysis of our financial performance is available in the Management Discussion and Analysis section of the Annual Report.

DIVIDEND

With the on-going challenges and headwind, the Board remains prudent and in preserving Group's resources and does not recommend any dividend for FY 2026.

LOOKING AHEAD

Looking ahead, Malaysia's economic growth is expected to remain resilient in 2027, supported by stable labour market conditions, sustained domestic demand and ongoing investment activities. These favourable domestic fundamentals, together with underlying housing demand and ongoing Government initiatives to facilitate home ownership, are expected to continue supporting the Malaysian property market. Location, pricing, product positioning and affordability are expected to remain key considerations influencing purchasers' buying decisions.

The Group remains positive on the longer-term prospects of Johor, supported by continued investment activities, infrastructure development and greater economic integration arising from the Johor-Singapore Special Economic Zone ("JS-SEZ"). The upcoming Johor Bahru-Singapore Rapid Transit System ("RTS") Link is expected to further enhance cross-border connectivity and support economic activities in the region.

The Group remains cautiously optimistic about the prospects of the property market and will continue to focus on the execution of its ongoing developments. New launches will be undertaken progressively, taking into consideration prevailing market conditions and demand. With a total land bank of approximately 997 acres across ongoing and future developments in the Klang Valley and Johor, the Group is well-positioned to pursue sustainable growth opportunities while maintaining prudent financial management, disciplined cost control and sound project execution. The Group will also continue to support the development of affordable housing in line with the needs of the communities in which it operates.

APPRECIATION AND ACKNOWLEDGEMENTS

On behalf of the Board, I would like to express our sincerest gratitude to our supportive shareholders, valued customers, trusted bankers, business associates and Governmental authorities for their continuous trust and support.

To our capable Senior Management and dedicated employees, I wish to extend my heartfelt appreciation for their steadfast dedication and contributions over the financial year.

Lastly, my special thanks to my fellow Board members for their invaluable guidance and leadership in the past year and I look forward to their support in the future.

DATO' ISMAIL BIN KARIM
CHAIRMAN



Review and Highlights of Financial Performance

For the financial year ended 30 June 2026 ("FY 2026"), the Group recorded revenue of RM351.20 million and a pre-tax profit of RM44.34 million, compared to revenue of RM208.39 million and a pre-tax profit of RM15.95 million in financial year ended 30 June 2025 ("FY 2025"). The significant improvement in the Group's financial performance was mainly contributed by HomeTree at Kota Kemuning, Elysia Medini, Versis Medini and Lumina Commercial Park in Iskandar Puteri, Johor.

The Group's financial position also strengthened during FY 2026, with net assets increasing to RM610.61 million from RM578.79 million in FY 2025, while the net assets per share improved to RM1.39 from RM1.31. The current ratio also improved to 1.87 from 1.59 times.

Total borrowings decreased by RM49.86 million to RM305.47 million from RM355.33 million in the preceding financial year. Correspondingly, the Group's net gearing ratio improved to 0.29 times from 0.36 times.

The Group's cash and cash equivalent has increased to RM29.90 million as at 30 June 2026 from RM3.77 million as at 30 June 2025.



Business Operation

a) Klang Valley

In the Klang Valley, the Group has sold more than RM1.57 billion worth of properties from its 2 high-end projects namely Home Tree @ Kota Kemuning and Concerto Condominium @ North Kiara, Kuala Lumpur over the past 13 years.

HomeTree at Kota Kemuning, Shah Alam, Selangor

HomeTree @ Kota Kemuning high-end gated and guarded community development is a joint venture project between BCB Berhad and Landshine Limited, an affiliate of a reputable property developer in Xiamen, People's Republic of China. The 151 acres of land is located along the Klang River and comprising high-end residentials featuring private clubhouse, healthy living and commercial shops upon completion.

The property development project is designed to harmonize the community with its nature-theme concept along with the 3.5 km waterfront of the Klang River. It consists of club houses, jogging tracks, an esplanade and observation decks along the Klang River.

HomeTree was officially launched in June 2013 with an estimated Gross Development Value ("GDV") totaling RM1.7 billion, with the remaining phases targeted for completion within the next 5 years.

Long Branch Residences, being Phase 1, consists of 101 units unique 3-storey bungalows offering high-end community living. With a GDV totaling RM281 million, the phase was fully sold and handed over to purchasers in July 2016.

Broadleaf Residences, being Phase 2, consists of six sub-phases, featuring a total of 51 units 3-storey bungalows and 244 units 3-storey semi-detached houses, with a GDV totaling RM703 million. This Phase has been fully completed and handed over to purchasers. As of to-date, the total sales achieved for Broadleaf Residences stand at approximately RM646 million.

Springwood Residences, being Phase 3, consists of two sub-phases with an estimated GDV totaling RM302 million. In March 2025, the Group successfully launched Phase 3A which consisting of 72 units 2-storey link house and 44 units 2-storey semi-detached house.

The Phase 4 commercial development of HomeTree is expected to be launched within the next 12 to 18 months, with Phase 3B planned to follow thereafter.

Concerto Condominium @ North Kiara, Kuala Lumpur

Concerto Condominium @ North Kiara, Kuala Lumpur was completed and handed over to purchasers in 2015, achieved total sales of RM584 million.

b) Johor Region

Johor remains an important market for the Group, with our property development activities concentrated primarily in Batu Pahat and Iskandar Puteri. In Batu Pahat, where BCB has established a presence spanning approximately three decades, the Group continues to strengthen its portfolio through a diversified range of residential and commercial developments catering to different segments of the market, from affordable housing to higher-end residential products.

In Iskandar Puteri, the Group continues to participate in the growth of the Medini area through its established commercial and residential developments. During the financial year under review, the Group continued to progress its existing developments and introduce new products in response to prevailing market demand.

Batu Pahat Township Development

BCB's longstanding presence in Batu Pahat has enabled the Group to establish a strong market position through several major township developments. Our developments have evolved alongside the growth of Batu Pahat and its surrounding areas, offering a broad range of residential and commercial properties to meet the needs of different market segments.

During FY 2026, the Group continued to focus on Bandar Putera Indah, Evergreen Heights and Straya Heights, while Taman Bukit Perdana remains an established development with further value to be realised from its remaining land bank.

- **Taman Bukit Perdana**

Taman Bukit Perdana, BCB's inaugural development in Batu Pahat, has contributed significantly to the Group's growth in the district. Since its commencement, the development has generated close to RM600 million in revenue and delivered more than 3,800 residential and commercial units.

With a remaining land bank of less than 30 acres, the development continues to offer further development potential, with an estimated GDV exceeding RM120 million.

- **Bandar Putera Indah**

Bandar Putera Indah is a 370-acre integrated township strategically located approximately 7 km from Batu Pahat town centre and 15 km from Yong Peng. With an estimated overall GDV of RM1.80 billion, the township comprises a well-balanced mix of residential and commercial components supported by essential amenities and conveniences.

The township continues to be one of the Group's key development areas in Batu Pahat. Its residential offerings include gated and guarded precincts comprising single- and double-storey terrace homes designed around practical layouts, affordability and functionality. The continued market response to these products reflects sustained demand for well-planned housing within an established township environment. The Clover, comprising 169 units of single- and double-storey terrace homes with an estimated GDV of RM103 million, was launched during the financial year.

In addition, the Group further expanded the commercial component of the township through Putera Business Park, a 25-acre commercial development strategically located near Econsave hypermarket and the township centre. The development comprises semi-detached, cluster and terrace shop offices designed to cater to the commercial needs of the surrounding community and wider Batu Pahat market. More than 70 commercial units with an estimated GDV of approximately RM80 million have been launched, with encouraging market response.

With its established residential population and expanding commercial component, Bandar Putera Indah remains an important contributor to the Group's development activities in Batu Pahat.

- **Evergreen Heights**

Evergreen Heights is a 432-acre integrated township situated adjacent to Bukit Banang Golf & Country Club, the only 18-hole golf course in Batu Pahat. Located approximately 10 minutes from Batu Pahat town centre, the development is well connected via Jalan Tanjong Labuh and also provides access towards Pontian and southern Johor.

The township is designed around a combination of residential, recreational and community facilities. Its landscaped environment includes a 12-acre park and lake, complemented by gated residential precincts, commercial areas, schools, a community centre and other essential amenities.

Hilltop Residence, the higher-end residential precinct within Evergreen Heights, comprises 233 bungalow and semi-detached units with an estimated GDV of RM189 million. Following its launch in FY 2025, the development continued to receive encouraging market response during the financial year under review.

Sunrise Garden, another quality development within Evergreen Heights, continues to expand the township's housing offerings. To date, 60 units of single-storey terrace homes have been launched, with an estimated GDV of RM31 million, providing additional housing options within the established township.

Complementing the higher-end residential offering, 310 units of Rumah Mampu Milik Johor ("RMMJ") were also launched. The affordable housing component supports the Johor State Government's objective of increasing home ownership opportunities while enabling the Group to cater to a broader spectrum of purchasers within the township.

- **Straya Heights**

Straya Heights marked another significant addition to the Group's Batu Pahat development portfolio during FY 2026. The 46-acre development is strategically located approximately 2.5 km from Batu Pahat town centre along Jalan Tanjung Laboh.

Planned as a modern residential community with an emphasis on landscaping and integration with the natural environment, Straya Heights comprises 484 residential and commercial units, including landed terrace houses, semi-detached homes, bungalows and commercial properties, with an estimated overall GDV of RM311 million.

Following its launch during FY 2026, more than 100 units with an estimated GDV exceeding RM70 million have been introduced to the market. The launch represents an important progression for the development from the planning stage reported in the previous financial year into active development and marketing.

Straya Heights further strengthens the Group's product offering in Batu Pahat and provides an additional development pipeline in close proximity to the town centre.

Iskandar Puteri Township Development

The Group's developments in Iskandar Puteri provide exposure to one of Johor's key economic and development corridors. With its proximity to Singapore and established infrastructure and amenities, the region continues to present opportunities for both commercial and residential development.

The Group's principal developments in the Medini area comprise Lumina Commercial Park, Versis Medini and Elysia Medini.

- **Lumina Commercial Park, Iskandar Puteri, Johor**

  Lumina Commercial Park is a landmark development by Iskandar Seafront Assets and BCB Berhad, with a total GDV of RM797 million. Strategically located along the Coastal Highway, the 35-acre development combines modern architecture, sustainable design and convenient connectivity to surrounding townships and major expressways.

  Phase 1, with a GDV of RM206 million, comprises 75 retail units featuring The Jewel Walk and has attained provisional GreenRE certification. The phase is targeted for handover by Q2 2027.

  Phase 2 was successfully launched in Q4 2025, comprising 66 units of 2- and 3-storey Scandinavian-inspired shop offices with a GDV of RM197 million. The phase has achieved an encouraging 80% take-up rate on international lots.

  Building on Lumina's commercial offerings, a serviced apartment development is targeted for launch by Q2 2027, catering to investors, international students and professionals working within the surrounding areas, supported by convenient access to amenities and the established education hub.

  Lumina is progressively evolving into an integrated destination for commerce, lifestyle and urban living, strengthening its position within the growing Iskandar Puteri corridor.

- **Versis Medini**

  Versis Medini is an established commercial development strategically located in the heart of Medini. The development is surrounded by residential developments and key amenities including LEGOLAND Malaysia, Gleneagles Hospital, EduCity and the Iskandar Puteri City Council ("MBIP") headquarters.

  Phase 1 has achieved approximately 95% take-up rate, reflecting healthy demand for commercial space within the development and the surrounding Medini area.

  Building on the established commercial activity of Phase 1, the Group is progressing with Phase 2, comprising 114 commercial units with an estimated GDV of approximately RM200 million. The new phase is targeted for launch in the fourth quarter of 2026 and is expected to further expand the commercial offering within Versis Medini.

- **Elysia Medini**

  Elysia Medini is a 7.81-acre high-rise residential development undertaken through a joint venture between BCB Berhad, which holds a 60% interest, and United Harvest Group, a developer from Hong Kong.

  With a total estimated GDV of RM1.32 billion, the development comprises six 44-storey residential towers constructed above a nine-storey car park podium. The first phase, comprising 981 residential units across three towers, was completed in 2019.

  Located within Medini and in close proximity to the Malaysia-Singapore Second Link, Elysia Medini benefits from its accessibility to Singapore as well as the established amenities and infrastructure within Iskandar Puteri. The Group will continue to assess the development of the remaining phases in accordance with prevailing market conditions and demand.

Business Risks and Mitigation Strategies

Risk management is an integral part of the Group's business activities and supports the achievement of its business objectives. The Group is exposed to various risks arising from its property development and related business activities. The Group continuously monitors the key risks that may have a material impact on its operations, financial performance and cash flows, and implements appropriate measures to mitigate these risks.

Key Risk	Risk and Potential Impact	Mitigation Strategies
Market and Sales Risk	Changes in market conditions, increased competition, purchasers' affordability, tight credit market may affect property sales, selling prices and the Group's financial performance.	The Group monitors market conditions and sales performance, reviews product positioning and pricing, undertakes targeted marketing initiatives and engages with financial institutions to facilitate purchasers' financing.
Construction Cost, Material and Workmanship Risk	Increases in construction costs, delays in material delivery, cost overruns and poor workmanship may affect project margins, completion timelines and the quality of completed developments.	The Group monitors project costs against budgets, undertakes detailed pre-contract quantity measurements and robust tendering process, monitors contractors' performance and carries out quality control and site inspections throughout the construction process.
Project Execution and Approval Risk	Technical issues, contractor performance and delays in obtaining approvals from relevant authorities may affect project launches, construction progress, completion timelines and the timely handover of properties to purchasers.	The Group regularly monitors project progress and outstanding approvals, coordinates with consultants and contractors, and actively follows up with the relevant authorities to facilitate timely resolution of outstanding matters.

Prospects and Outlook

Malaysia's economic growth is expected to remain resilient in 2027, supported by stable labour market conditions, sustained domestic demand and ongoing investment activities. These favourable domestic fundamentals, together with underlying housing demand and ongoing Government initiatives to facilitate home ownership, are expected to continue supporting the Malaysian property market. Such initiatives include the enhanced and extended stamp duty exemption for first-time homebuyers of residential properties priced up to RM750,000 until 31 December 2030, as well as continued support under the Housing Credit Guarantee Scheme. Location, pricing, product positioning and affordability are expected to remain key considerations influencing purchasers' buying decisions.

The Group remains positive on the longer-term prospects of Johor, supported by continued investment activities, infrastructure development and greater economic integration arising from the Johor-Singapore Special Economic Zone ("JS-SEZ"). The upcoming Johor Bahru-Singapore Rapid Transit System ("RTS") Link is expected to further enhance connectivity and support economic activities in the region.

The Group remains cautiously optimistic about the prospects of the property market and will continue to focus on the execution of its ongoing developments. New launches will be undertaken progressively, taking into consideration prevailing market conditions and demand. With a total land bank of approximately 997 acres across on-going and future developments in the Klang Valley and Johor, the Group is well-positioned to pursue sustainable growth opportunities while maintaining prudent financial management.



Sustainability STATEMENT



About this Statement

This Sustainability Statement encompasses the business of BCB Berhad and its subsidiaries ("BCB", "the group", "we", and "our") efforts and performance in managing our sustainability risks and opportunities for the financial year ended 30 June 2026 ("FYE 2026" or "reporting period"). It has been prepared based on the sustainability reporting requirements of the Bursa Malaysia Securities Berhad Main Market Listing Requirements, including the IFRS Sustainability Disclosure Standards ("IFRS SDS"). In preparing this Sustainability Statement, we also made reference to other internationally recognised reporting frameworks and guidance, including the Global Reporting Initiative ("GRI") Standards.

This Sustainability Statement covers BCB Berhad and its subsidiaries, encompassing the Group's principal activities, including property development, construction, hotel operations and the ownership and management of investment properties, for FYE 2026. Unless stated otherwise, the scope of the sustainability-related disclosures is consistent with that of the Group's consolidated financial statements.

This Sustainability Statement should be read together with the Management Discussion and Analysis, Statement on Risk Management and Internal Control, Corporate Governance Overview Statement, and the Group's consolidated financial statements, which together provide a connected understanding of the Group's business, strategy, governance, risk management, financial performance, and sustainability-related disclosures.

The Group uses the following time horizons when assessing sustainability-related risks and opportunities:

- Short-term: Within two years, aligned with annual business planning, operational management, active construction sites, and ongoing property development activities.

- Medium-term: Between two and five years, reflecting typical property development project cycles, construction timelines, and capital investment planning.

About this Statement (continued)

The Group uses the following time horizons when assessing sustainability-related risks and opportunities: (continued)

- Long-term: Beyond five years, reflecting longer-term climate, regulatory, demographic, urban development, and market trends that may affect the Group's property development and construction business.

Assurance Statement

The information presented in this Sustainability Statement has not been subject to independent external assurance or internal audit review. The Board, through management, will continue to review the need for limited assurance in future reporting cycles as our sustainability data and processes mature.

Sustainability Governance

Sustainability governance is embedded within the Group's corporate governance framework. The table below summarises the key roles and responsibilities for overseeing and managing sustainability-related matters.

Body	Roles and Responsibilities
Board of Directors	• Provides oversight of material sustainability-related risks and opportunities. • Considers material sustainability-related matters in the Group's strategy and major business decisions. • Reviews and approves the Group's sustainability priorities and disclosures.
Sustainability Steering Committee ("SSC")	• Supports the integration of material sustainability-related risks and opportunities into the Group's risk management framework and business planning. • Reviews material sustainability-related risks, opportunities and performance, and escalates significant matters to the Board where appropriate. • Provides direction on the Group's sustainability priorities, policies and initiatives. • Monitors implementation based on updates from SWC.
Sustainability Working Committee ("SWC")	• Comprises senior management and representatives from relevant business divisions and departments. • Coordinates the identification and management of material sustainability-related risks and opportunities within the Group's operations. • Implements sustainability initiatives and coordinates the collection and review of sustainability information. • Reports performance, implementation progress and emerging matters to the SSC.

Integration of Sustainability Risks and Opportunities

BCB identifies, assesses, prioritises and monitors sustainability-related risks and opportunities through its existing risk management framework. These matters are evaluated based on their likelihood and potential effects on the Group's operations and prospects and are considered alongside other business risks in planning and decision-making.

Further details of the Group's risk management framework are provided in the Statement on Risk Management and Internal Control of this Annual Report.

Materiality and Stakeholder Linkage

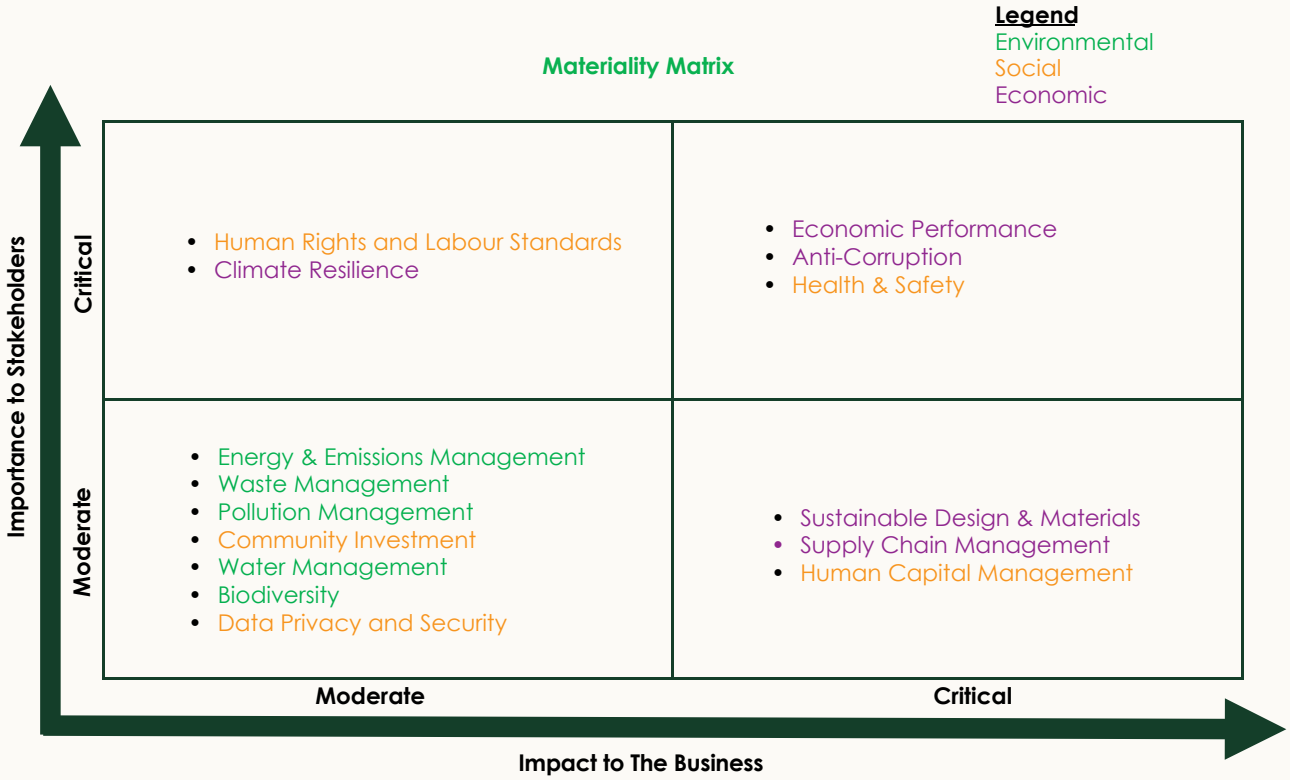
We engage with key stakeholders to understand their expectations and identify matters relevant to our operations and sustainability priorities.

Stakeholders	Key Areas of Interest	How We Interact
Shareholders and Investors 	• Financial and operational performance • Development pipeline and business prospects • Strategy, risk management and corporate governance • Sustainability performance	• Annual General Meeting • Quarterly results and Bursa announcements • Annual Report and corporate website
Property Purchasers, Tenants and Guests 	• Property and service quality • Timely project completion and handover • Defect rectification and responsiveness • Safety, security and property amenities • Pricing and value	• Sales and customer-service channels • Project updates, handover and defect-management processes • Tenant and property-management engagement • Customer feedback and satisfaction assessments
Employees 	• Health, safety and well-being • Fair employment practices and remuneration • Training and career development • Business and workplace updates	• Workplace communications and meetings • Performance reviews • Training and induction programmes • Site briefings and toolbox meetings
Suppliers, Contractors and Service Providers 	• Project and service requirements • Quality, safety and regulatory compliance • Delivery schedules and performance expectations • Fair procurement	• Procurement and contractor-management processes • Contract, project and site meetings • Site induction and safety briefings • Performance monitoring and review
Government, Regulators and Local Authorities 	• Regulatory and statutory compliance • Planning, development and building requirements • Occupational health and safety • Environmental and licensing requirements	• Regulatory submissions and applications • Consultations and engagement • Site inspections, audits and regulatory reviews
Financial Institutions 	• Financial position and repayment capacity • Project progress and funding requirements • Compliance with financing terms • Business and project risks	• Financing applications and reviews • Periodic financial and project updates • Meetings and information submissions
Local Communities 	• Construction noise, dust, traffic and site safety • Access, local amenities and neighbourhood impacts • Employment and community support	• Community and site-level engagement • Feedback and complaint channels • Community investment and outreach activities

Materiality Matrix

Through stakeholder engagement and our understanding of the business, risk profile and industry developments, we identify and prioritise the sustainability-related risks and opportunities that matter most to our business and stakeholders.

The materiality matrix below illustrates the relative importance of these matters and forms the basis of the disclosures presented in this Sustainability Statement.





ECONOMIC

Economic Performance

Why Is It Important

Sustainable economic performance strengthens the Group's financial resilience, supports the livelihoods of our employees and those across our supply chain, and creates long-term value for shareholders and other stakeholders.

Our Approaches

Our approach focuses on sustaining our existing operations while progressing a development pipeline that supports future business activity:

- Project delivery and pipeline: Property development activity was supported mainly by Lumina Commercial Park, Evergreen Heights, HomeTree, and the Bandar Putera Indah project, together with sales of completed properties at Elysia Park Residence and Versis at Medini. Future phases are planned with reference to market demand, purchaser affordability, regulatory approvals and available funding.
- Quality and customer satisfaction: Construction quality is monitored against approved plans, specifications, and the Group's internal quality standards which make reference to the QLASSIC standards, through regular site inspections. Where defects are identified, customer feedback and defect rectification processes are used to address issues during and after handover. We view such matters seriously and endeavour resolve identified defects promptly.
- Cost and cash-flow management: We monitor project progress, development costs, sales, collections and completed inventories. Product mix and launch timing are reviewed in response to market conditions and customer demand.

Our Performance

The table below provides a summary of the economic value generated and distributed over the past three years.

RM ('Million)	FYE 2026	FYE 2025	FYE 2024
Economic Value Generated	**351**	**208**	**223**
Economic Value Distributed, which includes:	**326**	**207**	**205**
Payment to employees (e.g. salary and benefits)	24	21	20
Payment to providers of capital	12	19	18*(*)*
Payment to government	14	9	11
Payment to vendors	276	158	156

(*) Inclusive of interim dividend via treasury shares distributed on 23 July 2024.

Further information on the Group's financial performance, ongoing developments and business prospects is provided in the Management Discussion and Analysis section of this Annual Report.

ECONOMIC (continued)

Anti-Corruption

Why Is It Important

Ethical business conduct is important to maintaining stakeholder confidence, supporting regulatory compliance and protecting our long-term business continuity and reputation.

Our Approaches

We maintain zero tolerance for bribery, corruption and unethical conduct across our operations and business dealings. This commitment is supported by our Anti-Bribery and Corruption Policy and Whistleblowing Policy, which are established with reference to applicable regulatory requirements and the Guidelines on Adequate Procedures under Section 17A(5) of the Malaysian Anti-Corruption Commission Act 2009.

Our employees and external stakeholders may report suspected misconduct through the channels established under our Whistleblowing Policy. Reports are handled through designated independent reporting channels, depending on the nature and parties involved in the matter. Confidentiality is maintained in accordance with the Policy, and individuals who raise concerns in good faith or on the basis of reasonable belief are protected against retaliation.

We conduct annual corruption risk assessments to identify areas where bribery and corruption risks may arise. The results support our review of related policies, controls, risk management processes and awareness initiatives.

Percentage of operations assessed on corruption risk	FYE 2026 (%)	FYE 2025 (%)	FYE 2024 (%)
	100	100	100

To strengthen awareness and compliance, employees receive anti-corruption training and regular communications on ethical business conduct.

Percentage of employees that have received training on anti-corruption by employee category	FYE 2026 (%)	FYE 2025 (%)	FYE 2024 (%)
Senior Management	100	100	100
Middle Management	100	100	100
Executive	100	100	100
Non-Executive	100	100	100

Our Performance

We maintained a zero-tolerance approach, and during the reporting period, there were no confirmed incidents of corruption involving our employees or business partners.

Number of confirmed incidents of corruption and action taken	FYE 2026	FYE 2025	FYE 2024	Target
	Nil	Nil	Nil	Maintain zero confirmed incidents of corruption

ECONOMIC (continued)

Supply Chain Management

Why is it important

We recognise the crucial role our contractors and suppliers play in ensuring the timely delivery of our projects and services to high standards.

Our Approaches

During FYE 2026, rising construction and labour costs, inflation and subsidy rationalisation remained key supply-chain risks.

We monitor supplier quotations and the price and availability of key building materials, including cement, steel and concrete products. Material purchases are coordinated with construction progress to support cost control and timely delivery. Where shortages, delays or significant price changes arise, we engage the relevant suppliers and contractors to identify alternative sources or adjust delivery arrangements.

Contractor progress, workmanship and material delivery are monitored through site supervision and progress meetings. Suppliers, contractors and service providers operating at our sites and properties are required to meet the applicable safety, environmental, labour and operational requirements. Any performance, delivery or compliance issues are addressed directly with the relevant party.

We engage Malaysian suppliers and contractors that meet our project, pricing and delivery requirements. This supports sourcing responsiveness and contributes to local economic activity.

Our Performance

The table below summarises the supply-chain indicators monitored during the reporting period.

Performance Indicator	Unit	FYE 2026	FYE 2025	FYE 2024	Target
Procurement spending on local suppliers[1]	%	100	100	100	Continue prioritising local suppliers that meet our project requirements
Material compliance incidents involving contractors and suppliers[2]	Number	Nil	Nil	Nil	Maintain zero material compliance incidents
Material supply-chain disruptions affecting project delivery[3]	Number	Nil	Nil	Nil	Maintain no material supply-chain disruptions

1. *Local suppliers refer to suppliers registered or incorporated in Malaysia. The indicator reflects the location of the supplier and not necessarily the country of origin of the materials procured.*
2. *Material compliance incidents refer to confirmed incidents involving contractors or suppliers in connection with our sites or properties that resulted in a fatality, significant environmental pollution, a serious hazard to the public, material regulatory action or fines, or significant adverse public or media attention.*
3. *Material supply-chain disruptions refer to confirmed material shortages, logistics interruptions or contractor non-performance that caused significant project delays and resulted in material additional costs, liquidated damages or other material financial effects.*

ECONOMIC (continued)

Sustainable Design & Materials

Why It Is Important

Sustainable design and responsible material use are central to delivering competitive, liveable landed residential developments.

Our Approach

We consider sustainability features during the planning, design and construction of our developments, taking into account project requirements, customer demand, cost and technical feasibility.

Focus Area	Description
Project design and liveability	Our developments incorporate amenities, landscaped areas and community spaces based on the approved development plans and intended use of each project.
Energy and resource efficiency	Selected developments incorporate natural lighting and ventilation, LED lighting, motion sensors and water-efficient fittings. Other features, including renewable-energy solutions, are considered according to project requirements.
Construction methods	Reusable systems such as aluminium formwork and modular scaffolding are used at relevant construction sites.
Material selection	We consider products with recognised environmental attributes where they meet the required specifications, cost and availability. Examples include Green Label Portland Composite Cement, eco-labelled tile adhesive and low-VOC acrylic paint.
Green building certification	Lumina Commercial Park received provisional GreenRE Bronze certification in 10th July 2025. Subsequent to the reporting period, Springwood Residences was awarded provisional GreenRE Bronze certification under the GreenRE Residential category on 1st July 2026, reflecting the sustainability features incorporated into the respective developments.

Our Performance

Performance is monitored through site-level execution, material planning controls, and compliance with approved construction methods and specifications across active projects.

Performance Indicator	Unit	FYE 2026	FYE 2025	FYE 2024	Target
Spend on eco-friendly materials and environmentally preferred products	RM'Mil	3.3	3.9		Continue tracking and improve data consistency

1. *Tracking of sustainable material procurement commenced in FYE 2025 for key construction sites; prior-year data was not captured on a comparable basis.*

ECONOMIC (continued)

Climate Resilience

Why It Is Important

Severe weather may disrupt construction activities and properties managed by the Group, resulting in project delays, rework, repair costs or business interruption. Changes in energy and material costs, building requirements and customer preferences may also affect development margins and the marketability of our projects.

Our Approaches

Oversight of climate-related risks and opportunities follows the framework described under Sustainability Governance. These matters are identified, assessed and monitored through the broader risk management processes described in the Statement on Risk Management and Internal Control, alongside our other principal business risks over the defined short-, medium- and long-term time horizons.

As part of our qualitative climate assessment, we referred to SSP5–8.5, a high-emissions scenario, for physical risks and the Net Zero Emissions by 2050 Scenario for transition risks and opportunities. The assessment considers our property development and construction activities, together with the hotel and commercial properties owned or managed by the Group.

Greater emphasis is placed on active developments, construction activities and the longer-term project pipeline, as property development is our principal business and represents our most significant exposure to project delays, development costs and changing building requirements.

For our operational properties, the assessment considers potential disruption from severe weather, higher energy requirements and changes in utility costs. For our development activities, climate-related considerations may influence site planning, project design, building requirements and the selection of appropriate resilience and sustainability measures. These considerations are incorporated into project development where relevant and commercially feasible, with further details on project-level design and material considerations provided under Sustainable Design & Materials.

The material climate-related risks and opportunities, potential financial impacts and management responses identified through our assessment are summarised below:

Climate risk or opportunity	Description	Potential financial impact	Potential adaptation and response measures
Severe weather and project disruption	Heavy rainfall, flooding and extreme heat may disrupt site access, construction activities and material deliveries, affecting project progress.	• Higher rework, repair, recovery and remobilisation costs. • Liquidated Ascertain Damages where contractual relief is unavailable. • Additional drainage, site-protection costs.	• Incorporate weather conditions into project and work scheduling. • Assess drainage, erosion control and flood protection at exposed sites. • Protect construction materials, machinery and electrical equipment. • Coordinate contingency arrangements with contractors and suppliers.

ECONOMIC (continued)

Climate Resilience (continued)

Our Approaches (continued)

The material climate-related risks and opportunities, potential financial impacts and management responses identified through our assessment are summarised below: (continued)

Climate risk or opportunity	Description	Potential financial impact	Potential adaptation and response measures
Energy, fuel and material costs	Energy-transition measures, including carbon pricing and changes in building requirements, may increase the cost of electricity, fuel and carbon-intensive construction materials such as cement and steel.	• Higher development and construction costs. • Lower project margins where cost increases cannot be reflected in property pricing. • Additional design or compliance expenditure.	• Consider prevailing input costs in project budgeting, procurement and product pricing. • Monitor climate-related regulatory and building-standard developments. • Assess opportunities to improve energy, fuel and material efficiency. • Evaluate alternative materials based on technical and commercial feasibility.
Energy-efficient and climate-resilient developments	Changing customer preferences and building requirements may create opportunities for developments incorporating energy-efficient and climate-resilient features.	• Potential to support property marketability and customer demand. • Additional design, construction and certification costs.	• Assess customer demand and commercial feasibility before incorporating additional features. • Consider energy efficiency, drainage and resilience during project design. • Pursue green building certification for selected projects where appropriate.

Our Performance

Climate-related risks are monitored through BCB's operational and risk management processes. During the reporting period, no material weather-related disruptions affecting project delivery were recorded.

Performance Indicator	FYE 2026	FYE 2025	FYE 2024	Target
Material weather-related disruptions affecting project delivery[1]	Nil	Nil	Nil	Maintain zero material weather-related disruptions

1. *Material weather-related disruptions refer to confirmed weather events that caused significant project delays and resulted in material restoration or rework costs, liquidated damages, or other material financial effects.*

ECONOMIC (continued)

Climate Resilience (continued)

Our Performance (continued)

Anticipated Financial Impact

Based on our current qualitative assessment, no material financial effects arising from the identified climate-related risks are anticipated over the short term.

The financial effects of the identified climate-related risks over the medium to long term cannot currently be reliably quantified. Their timing and extent will depend on future weather conditions, regulatory developments, energy and material costs, market demand, and the location and stage of our development projects.

These effects are not presently separately identifiable from broader operational and commercial factors, while measurement uncertainty in the relevant inputs and assumptions remains sufficiently high that quantitative estimates would not provide useful information.

SOCIAL

Health & Safety

Why is it important

The Group is committed to fostering a conducive workplace that prioritises health and safety for all our employees. Given the inherent risks across our operations, we rely on safety controls and a strong safety culture to ensure everyone returns home safely.

Our Approaches

Oversight of health and safety follows the framework described under Sustainability Governance. Day-to-day implementation is led by the relevant health and safety personnel, supported by project, site and facilities management teams across our operations and properties.

Our principal construction-site risks include working at height, excavation, lifting operations, machinery and equipment use, vehicle movements, electrical work, dust, noise, heat and adverse weather. The hotel, offices, sales galleries and commercial properties owned or managed by the Group are exposed to different risks, including fire, electrical and building-services failures, maintenance activities, contractor work, security incidents and other emergencies affecting occupants or visitors.

Construction and other higher-risk activities are assessed through the Hazard Identification, Risk Assessment and Risk Control ("HIRARC") process. Controls are applied according to the nature of the activity and include safe-work procedures, competency requirements, site induction, toolbox briefings, supervision, appropriate work arrangements and personal protective equipment. Contractors and service providers working at our project sites and properties are required to comply with the applicable site-safety, competency and incident-reporting requirements.

At the properties we own or manage, health and safety measures include routine inspection and maintenance of relevant building systems and facilities, contractor controls, security arrangements, and fire and emergency-response procedures. The specific measures applied reflect the nature, use and occupancy of each property.

SOCIAL (continued)

Health & Safety (continued)

Our Approaches (continued)

Risk assessments and controls are reviewed when work activities, equipment or site conditions change. Employees and contractors may raise safety concerns through site briefings, toolbox meetings and established reporting channels. Workplace incidents and near misses are reported and investigated, with corrective actions assigned and monitored to reduce the risk of recurrence. Significant matters are escalated to Management and the Board, where appropriate.

Our Performance

During the reporting period, no work-related fatalities or lost time incidents were recorded. Health and safety training was provided based on work activities, associated risks and identified training needs.

Performance Indicator	Unit	FYE 2026	FYE 2025	FYE 2024	Target
Work-related fatalities (Employees and Contractors)	Number	Nil	Nil	Nil	Maintain zero fatalities
Lost Time Incident Rate (LTIR) (Employees and Contractors)[1]	Rate	Nil	Nil	Nil	Maintain LTIR at low levels and continuously improve performance
Personnel receiving health and safety induction or training[2]	Number	152	39	35	Provide health and safety training to all relevant personnel

1. *Lost Time Incident Rate (LTIR) refers to the number of work-related injuries resulting in lost work time per 200,000 hours worked, covering both employees and contractors under the Group's project supervision.*
2. *Personnel include employees and contractors who attended site safety induction, toolbox briefings, or other structured health and safety training programmes during the reporting period.*
3. *The following data covers BCB's Batu Pahat, Kluang, Kota Kemuning, and Johor Bahru construction operations.*

Human Rights and Labour Standards

Why is it important

Respect for human rights and fair labour practices is a core value that supports the well-being of our workforce and the responsible delivery of our projects.

Our Approaches

We are committed to respecting internationally recognised human rights and upholding fair labour standards across our property development and operations. This commitment is formalised through our Human Rights Policy, which sets out our principles and expectations on human rights and fair labour practices across our operations and supply chain.

Human rights and labour standards form part of the Group's sustainability governance framework. Day-to-day implementation is supported by the Human Resources Department and project management teams, which oversee workforce management, contractor engagement, and compliance with the Group's labour requirements.

SOCIAL (continued)

Human Rights and Labour Standards (continued)

Our Approaches (continued)

Our approaches are supported by the following practices:

Area	Description
Equal Opportunities	We promote diversity and inclusion and do not condone discrimination.
Freedom of Association	We respect our employees' rights to join or form labour unions of their choice, without fear of reprisal or harassment, and to bargain collectively. Where such rights are restricted under law, parallel means of independent and free association and bargaining are made available.
Workplace Conduct (Harassment or Abuse)	We maintain a workplace free from physical, psychological, or verbal abuse, threats, and harassment, and address reports promptly, fairly, and confidentially.
Safety and Health	We strive to provide a safe, secure, and conducive workplace, with compliance to Occupational Health, Safety and Environment laws being everyone's responsibility.
Forced Labour and Child Labour	BCB Berhad, its suppliers, and subcontractors shall not knowingly use forced or bonded labour and take measures to prevent such labour. We also adhere to minimum age provisions consistent with the United Nations Convention on the Rights of the Child and International Labour Organisation ("ILO") standards, ensuring no children are employed directly by BCB Berhad or its contractors.

We encourage the reporting of concerns relating to labour practices, workplace conduct, or potential human rights issues through our established grievance channels without fear of retaliation. Concerns may also be raised through our whistleblowing channel, as detailed in the Anti-Corruption section of this Sustainability Statement.

Our Performance

During the reporting periods, no human rights non-compliance incidents were identified.

Performance Indicator	Unit	FYE 2026	FYE 2025	FYE 2024	Target
Substantiated human rights violations[1]	Number	Nil	Nil	Nil	Zero cases

1. *Refers to substantiated human rights violations (e.g. discrimination, harassment, forced labour indicators, or abuse).*

Human Capital Management

Why is it important

Our employees are key to our business success. As such, we focus on attracting, nurturing, and retaining skilled talent while promoting a supportive and conducive work environment.

Our Approaches

Diversity & Inclusion

Recruitment and career advancement are based on merit, qualifications, experience and performance. We value diversity in skills, experience and backgrounds and maintain fair and inclusive employment practices across our operations.

SOCIAL (continued)

Human Capital Management (continued)

Our Approaches (continued)

Diversity & Inclusion (continued)

We do not currently prescribe age or gender targets for our workforce. Board appointments are similarly considered based on the mix of skills, experience, competencies and perspectives required to support the Group's strategic direction and oversight responsibilities. As at 30 June 2026, the Board included three female Directors, exceeding Bursa Malaysia's minimum requirement and the 30% level encouraged under the Malaysian Code on Corporate Governance.

Employee Breakdown by Gender Group	% for FYE 2026		% for FYE 2025		% for FYE 2024	
	Male	Female	Male	Female	Male	Female
Senior Management	57	43	57	43	60	40
Middle Management	39	61	45	55	43	57
Executive	25	75	23	77	24	76
Non-Executive	51	49	51	49	55	45
Foreign Workers	100	Nil	100	Nil	100	Nil
Overall Composition	50	50	52	48	53	47

Employee Breakdown by Age Group	% for FYE 2026			% for FYE 2025			% for FYE 2024		
	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
Senior Management	Nil	71	29	Nil	71	29	Nil	70	30
Middle Management	4	80	16	4	82	14	3	77	20
Executive	18	75	7	17	75	8	31	64	5
Non-Executive	31	56	13	34	58	8	29	59	12
Foreign Workers	53	37	10	58	39	3	56	44	Nil
Overall Composition	25	63	12	27	64	9	28	61	11

Gender Diversity of Board of Directors	% for FYE 2026		% for FYE 2025		% for FYE 2024	
	Male	Female	Male	Female	Male	Female
	62	38	62	38	62	38

Age Diversity of Board of Directors	% for FYE 2026			% for FYE 2025			% for FYE 2024		
	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
	Nil	62	38	Nil	62	38	Nil	62	38

SOCIAL (continued)

Human Capital Management (continued)

Our Approaches (continued)

Training and Development

We provide ongoing learning and development opportunities, encompassing both technical and non-technical training, to help our employees enhance their knowledge and skills in meeting evolving business needs.

Employee Category	FYE 2026 (Hours)	FYE 2025 (Hours)	FYE 2024 (Hours)
Senior Management	122	134	75
Middle Management	469	1,116	659
Executive	272	961	577
Non-Executive	221	902	328
Total	1,084	3,113	1,639

Employment Types

The majority of our employees are engaged on a permanent basis, reflecting our focus on building a stable and experienced workforce to support business continuity and longer-term operational requirements.

Employment Type	% for FYE 2026	% for FYE 2025	% for FYE 2024
Contractors/Temporary	2	3	4

Employee Benefits

We provide competitive benefits package to attract and retain talent while promoting the well-being of our employees. Remuneration and employee benefits are reviewed periodically with reference to market practices and the Group's operational requirements.

Our Performance

Our talent attraction and retention efforts are reflected in our turnover profile. We continue to maintain the manpower and capabilities required to support our operations and meet customer requirements. The following table shows employee turnover during the reporting year:

Number & Percentage of Turnover by Employee Category	FYE 2026		FYE 2025		FYE 2024	
	Number	%	Number	%	Number	%
Senior Management	Nil	Nil	Nil	Nil	Nil	Nil
Middle Management	9	18	7	13	8	20
Executive	4	7	11	24	6	11
Non-Executive	22	24	20	22	24	32
Foreign workers	Nil	Nil	3	8	Nil	Nil
Total	35	14	41	18	38	17

Employee turnover refers to employees who leave the company voluntarily or due to dismissal, retirement, or death in service.

SOCIAL (continued)

Data Privacy and Security

Why is it important

Protecting the personal information entrusted to us supports legal compliance and maintains the confidence of our purchasers, employees and other stakeholders.

Our Approaches

We handle personal information in accordance with applicable data-protection and record-retention requirements. Our principal measures include:

- limiting access to information based on employees' roles and responsibilities;
- maintaining user-access controls and internal procedures for key systems;
- backing up important business information and testing restoration arrangements; and
- reviewing system access and security arrangements periodically.

Employees with access to personal or confidential information are expected to protect it from unauthorised use, disclosure or loss. Suspected incidents are reported to the relevant personnel for review and appropriate action.

Our Performance

During the reporting year, there were no complaints received from any regulatory or official bodies concerning breaches of customer privacy or losses of customer data.

Number of substantiated complaints concerning breaches of data privacy and losses of data[1]	FYE 2026	FYE 2025	FYE 2024	Target
	Nil	Nil	Nil	Maintain zero substantiated complaints

1. *Substantiated complaints refer to confirmed breaches involving customer, employee, supplier or other business information, including unauthorised access, disclosure or loss of information, based on internal investigations and/or notifications from affected parties.*

Community Investment

Why is it important

We recognise the importance of giving back to the communities in which we operate. Investing in local communities not only supports social well-being but also strengthens our relationship with stakeholders and contributes to long-term positive impact.

Our Approach

Through our CSR initiatives, we support community programmes that benefit external beneficiaries such as non-profits, schools, and local foundations. We work closely with beneficiaries to ensure our contributions address real needs and deliver meaningful impact.

SOCIAL (continued)

Community Investment (continued)

Our Performance

During the reporting period, we have contributed a total of RM132,650 to the community.

Performance Indicator	FYE 2026	FYE 2025	FYE 2024	Target
Total amount invested in the community	132,650	222,000	165,800	Maintain consistent community investment activities, subject to financial performance and internal due diligence
Total number of beneficiaries of the investment in communities[1]	10,574	1,488	11,724	

1. *The number of beneficiaries is based on our best estimate, given the difficulty in tracking the exact number of beneficiaries for our initiatives.*

A few of the noteworthy contributions are as follows.

- Johor Cricket Association – RM30,000 donated to support grassroots programmes, youth training, and high-performance preparation for state-level athletes.
- Persatuan Kim Tong Har Negeri Johor – RM20,000 donated for the association's 60th Anniversary Celebration, supporting charity drives, student loans, and scholarship funds.
- Kluang Country Club – RM12,500 sponsorship for the 2026 Tournament, fostering camaraderie, promoting local recreational sports, and raising funds for charity and club operations.

ENVIRONMENT

Biodiversity

Why is it important

Property development can affect surrounding habitats and ecosystems. Managing these impacts supports regulatory compliance and preserves the environmental quality and liveability of our developments.

Our Approaches

Our approach is guided by the environmental and planning requirements applicable to each development. Environmental considerations are addressed through planning approvals, approved layout and landscape plans, and Environmental Impact Assessments where required.

Our project and site teams monitor compliance with the relevant approval conditions during construction. These may include requirements relating to site boundaries, buffer areas, waterways, drainage, erosion control and environmentally sensitive features identified during the approval process.

Green and landscaped areas are incorporated into our developments in accordance with local authority requirements and approved project plans. Evergreen Heights, for example, includes landscaped areas and a 12-acre park with a lake, supporting the township's recreational and lifestyle offering.

ENVIRONMENT (continued)

Biodiversity (continued)

Our Performance

Biodiversity performance is monitored through compliance with environmental legislation, planning approvals, and project-specific environmental requirements.

Performance Indicator	Unit	FYE 2026	FYE 2025	FYE 2024	Target
Environmental related regulatory non-compliance incidents[1]	Number	Nil	Nil	Nil	Zero incidents

1. *Includes confirmed breaches of environmental laws, planning approvals or permit conditions, as well as any enforcement actions such as stop-work orders, fines or formal warnings issued by regulatory authorities.*

Pollution Management

Why is it important

Managing dust, noise, vibration and site runoff helps us meet environmental requirements, minimise impacts on surrounding areas and maintain the trust of local communities.

Our Approaches

Our pollution controls focus on development and construction activities. Measures applied at project sites include:

- water spraying, covered loads and site hoardings to control dust;
- machinery maintenance and management of working hours to reduce noise and vibration;
- drainage controls, silt fences and sediment traps to manage runoff;
- controls over concrete wash water and mud carried onto public roads; and
- appropriate storage and handling of fuel, oil and chemicals to reduce spill risks.

These controls are monitored through site supervision and inspections. Environmental incidents or complaints are reviewed, and corrective action is taken where required. Waste and scheduled waste are addressed separately under Waste Management.

Our Performance

Our environmental compliance performance is summarised below.

Performance Indicator	Unit	FYE 2026	FYE 2025	FYE 2024	Target
Environmental fines and penalties	RM	Nil	Nil	Nil	Maintain zero fines and penalties

ENVIRONMENT (continued)

Waste Management

Why is it important

Effective waste management supports the efficient use of materials and resources, reduces waste disposal costs, minimises environmental impacts, and ensures compliance with applicable environmental requirements.

Our Approaches

Our project teams and appointed contractors manage waste generated at active development and construction sites. Material requirements are planned against construction progress to reduce over-ordering, while usable and recyclable materials are separated for reuse, recycling or sale as scrap.

Waste is stored in designated areas and removed through appointed waste collectors. Where scheduled waste is generated, it is handled and disposed of through licensed contractors in accordance with regulatory requirements.

Our Performance

The increase in reported waste in FYE 2026 was mainly attributable to increased construction activities at Phase 3 of the Kota Kemuning development. The increase reflects the nature and stage of construction activities undertaken during the year, with the reported waste diverted from disposal through recycling or recovery.

Category	FYE 2026 (Tonnes)	FYE 2025 (Tonnes)	FYE 2024 (Tonnes)
Waste directed to disposal: Non-Hazardous	611.43	367.38	325.35
Waste diverted from disposal, which consists of:			
Paper	14.30	13.10	10.50
Plastic	11.50	10.30	5.60
Metal Scraps	10.04	5.50	14.13
Electrical Items	6.80	8.10	9.20
Aluminium	2.00	3.00	5.00
Total Waste Generated	656.07	407.38	369.78

1. *Waste diverted from disposal includes waste that is reused, recycled, or subject to other recovery positions.*

Our target is to minimise waste generation and ensure that waste is managed in accordance with applicable regulatory requirements.

ENVIRONMENT (continued)

Water Management

Why is it important

Water supports our construction and property operations, making its responsible use important for cost management, operational continuity and the conservation of shared resources.

Our Approaches

We monitor water use through utility records and available site-level information. Significant changes are reviewed, while pipes, tanks and other water infrastructure are maintained to minimise leakage and unnecessary use.

To reduce reliance on potable water, Rainwater Collection and Utilisation Systems are incorporated into selected residential developments, with collected water used for landscaping and irrigation. Selected newer developments also incorporate water-efficient fittings, including dual-flush sanitary systems, to reduce water use by occupants.

Based on our assessment using the Aqueduct Water Risk Atlas, the operating locations covered by our water data are situated in areas classified as low water stress. Nevertheless, temporary supply disruptions may arise from infrastructure failures, treatment interruptions or local supply constraints. These are managed at site level through available water storage and contingency planning.

Our Performance

We monitor water use across our operations to support responsible consumption and identify significant changes. Given the nature and scale of our water use, we currently focus on effective water management rather than setting a quantified reduction target.

Water Withdrawal by Source	Unit	FYE 2026	FYE 2025	FYE 2024
Public water supply	ML	67.34	69.47	69.47
Surface water[1]	ML	7.90	7.13	
Harvested rainwater	ML	0.04	0.04	
Total water withdrawal[2]	ML	75.28	76.64	69.47

1. *Surface water comprises water obtained from rivers, lakes or natural ponds.*
2. *Domestic wastewater is directed to municipal sewerage systems and is not discharged directly into the natural environment.*

Energy Management and Emissions

Why is it important

Managing electricity and fuel consumption helps us control operating costs and reduce the GHG emissions associated with our activities.

ENVIRONMENT (continued)

Energy Management and Emissions (continued)

Our Approaches

We manage energy use through practical measures across our project sites, offices, sales galleries and operational properties. These include:

- monitoring electricity and fuel consumption and reviewing significant changes;
- maintaining company-owned vehicles, generators and building systems, including air-conditioning systems, pumps, lifts and lighting;
- using energy-efficient lighting and controls at premises; and
- encouraging employees, contractors and service providers to switch off equipment when not in use and avoid unnecessary idling.

Electricity tariffs and fuel prices are monitored as part of our operating-cost and project-budget reviews. These measures support cost management and the management of our GHG emissions.

Our Scope 3 reporting currently covers employee commuting and business travel, with continued focus on improving the quality and consistency of the underlying data.

Our Performances

Energy Consumption

The table below summarises the Group's energy consumption by reported source.

Energy Consumption		FYE 2026 (MWh)	FYE 2025 (MWh)	FYE 2024 (MWh)
Purchased Electricity	From the Grid	2,720	2,698	2,404
Fuel Consumption - Diesel[1]	Company-Owned Vehicles	223	822	601
	Gensets	915		
Fuel Consumption - Petrol[1]	Company-Owned Vehicles[2]	714	859	991
	Gensets	168		
Total Energy Consumption		4,740	4,379	3,996

1. *The energy conversion factors used for fuel consumption are derived from the UK Government GHG Conversion Factors for Company Reporting 2025 and 2024. For FYE 2026, the energy conversion factors used net are 9.93 kWh/litre for diesel and 9.24 kWh/litre for petrol, both of which are 100% mineral oil.*
2. *Petrol consumption for company-owned vehicles includes a small amount of fuel consumed by grass cutting machine.*

ENVIRONMENT (continued)

Energy Management and Emissions (continued)

Our Performances (continued)

Greenhouse Gas Emissions

During the reporting period, our emissions profile is as follows.

Emission Type		FYE 2026 (tCO2e)	FYE 2025 (tCO2e)	FYE 2024 (tCO2e)
Scope 1 – Direct GHG Emissions		530	439	391
Scope 2 – Indirect GHG Emissions		2,013	2,088	1,861
Scope 3 – Indirect GHG Emissions	Employee Commuting	506	478	320
	Business Travel	37	27	28
Total GHG Emissions		3,086	3,032	2,600

1. *Scope 1 emissions are direct GHG emissions that occur from sources that are owned or controlled by the Group. The Emission Conversion factor for Scope 1 is derived from the UK Government GHG Conversion Factors for Company Reporting 2026, 2025 and 2024. For FYE 2026, the emission conversion factors used are 2.66 kgCO2e/litre for diesel and 2.35 kgCO2e/litre for petrol, both of which are 100% mineral oil.*
2. *Scope 2 emissions are indirect GHG emissions arising from the generation of purchased electricity consumed by the Group. For FYE 2026, the emission conversion factor for Scope 2 is derived from the Malaysia Energy Information Hub: Grid Emission Factor (GEF) in Malaysia, 2022-2024, using the peninsular grid emission factor of 0.740 GgCO2e/GWh.*
3. *With respect to employee commuting, total emissions were estimated based on the results of our employee commuting survey. An extrapolation methodology was applied, whereby we determined the proportion of survey respondents commuting by personal vehicles, including the type of fuel used (e.g. petrol or diesel). These proportions were then extrapolated to the total employee population to estimate overall commuting activity. The UK Government GHG Conversion Factors for Company Reporting 2026 of 2.66 kgCO2e/litre for diesel and 2.35 kgCO2e/litre for petrol for diesel were subsequently applied to derive the estimated Scope 3 emissions.*
4. *For business travel (land), distance travelled is estimated from total mileage claims (RM) and BCB's mileage claim policy. Subsequently, we estimated the emissions using an average petrol car size emissions factor of 0.16152 kgCO_2e/KM from UK Government GHG Conversion Factors for Company Reporting 2026.*
5. *For business travel (air), emissions were estimated using the ICAO Carbon Emissions Calculator, the official UN tool for quantifying CO_2 emissions based on the departure and destination airports, number of passengers, type of cabin class, and type of flight.*

BCB BERHAD

BMLR Transition Period

Date & Time: 2026-10-21_17:59:42

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Economic Performance	Economic Value Generated	RM'Mil	208	351	Maintain disciplined project execution and financial performance to support sustainable value generation, operational continuity, and long-term resilience.	No assurance
Economic Performance	Economic Value Distributed	RM'Mil	207	326	Maintain disciplined project execution and financial performance to support sustainable value generation, operational continuity, and long-term resilience.	No assurance
Anti-Corruption	Operations assessed for corruption-related risks	%	100	100	—	No assurance
Anti-Corruption	Confirmed incidents of corruption	Number	Nil	Nil	Maintain zero confirmed incidents of corruption.	No assurance
Supply Chain Management	Procurement spend on local suppliers	%	100	100	Continue prioritising local suppliers that meet our project requirements	No assurance
Supply Chain Management	Material compliance incidents involving contractors and suppliers	Number	Nil	Nil	Maintain zero material compliance incidents	No assurance
Supply Chain Management	Material supply-chain disruptions affecting project delivery	Number	Nil	Nil	Maintain no material supply-chain disruptions	No assurance
Sustainable Design & Materials	Spend on eco-friendly materials and environmentally preferred products	RM'Mil	3.9	3.3	Continue tracking and improve data consistency	No assurance
Climate Resilience	Material weather-related disruptions affecting project delivery	Number	Nil	Nil	Maintain zero material weather-related disruptions	No assurance
Health & Safety	Work-related fatalities (Employees and Contractors)	Number	Nil	Nil	Maintain zero fatalities	No assurance

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BCB BERHAD
BMLR Transition Period

Date & Time: 2026-10-21_17:59:42
Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Health & Safety	Lost Time Incident Rate (LTIR) (Employees and Contractors)	Rate	Nil	Nil	Maintain LTIR at low levels and continuously improve performance	No assurance
Health & Safety	Personnel receiving health and safety induction or training	Number	39	152	Provide health and safety training to all relevant personnel	No assurance
Human Rights and Labour Standards	Substantiated human rights violations	Number	Nil	Nil	Maintain zero cases	No assurance
Human Capital Management	Total employee turnover	1. Number 2. Percentage	1. 41 employees 2. 18%	1. 35 employees 2. 14%	—	No assurance
Data Privacy and Security	Substantiated complaints concerning breaches of data privacy and losses of data	Number	Nil	Nil	Maintain zero substantiated complaints	No assurance
Community Investment	Total amount invested in the community	RM	222,000	132,650	Maintain consistent community investment activities, subject to financial performance and internal due diligence	No assurance
Community Investment	Total beneficiaries of the investment in communities (Estimated)	Number	1,488	10,574	Maintain consistent community investment activities, subject to financial performance and internal due diligence	No assurance
Biodiversity	Environmental related regulatory non-compliance incidents	Number	Nil	Nil	Zero incidents	No assurance
Pollution Management	Environmental fines and penalties received	RM	Nil	Nil	Maintain zero fines and penalties	No assurance
Waste Management	Total waste directed to disposal (Non-Hazardous)	Tonnes	367.38	611.43	—	No assurance
Waste Management	Total waste diverted from disposal	Tonnes	* 40	* 44.64	—	No assurance

BCB BERHAD

BMLR Transition Period

Date & Time: 2026-10-21_17:59:42

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Footnote 2025	The figures reflect only waste diverted from disposal.					
Footnote 2026	The figures reflect only waste diverted from disposal.					
Water Management	Total water consumption	Megalitres	76.64	75.28	—	No assurance
Energy Management and Emissions	Total energy consumption	MWh	4,379	4,740	—	No assurance
Energy Management and Emissions	Scope 1 GHG Emissions	tCO2e	439	530	—	No assurance
Energy Management and Emissions	Scope 2 GHG Emissions: Location-Based	tCO2e	2,088	2,013	—	No assurance
Energy Management and Emissions	Scope 3 GHG Emissions Cat.6: Business Travel	tCO2e	27	37	—	No assurance
Energy Management and Emissions	Scope 3 GHG Emissions Cat.7: Employee Commuting	tCO2e	478	506	—	No assurance

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FIVE YEARS' FINANCIAL HIGHLIGHTS

Consolidated Statement of Financial Position as at 30 June for the financial year

	2022 RM '000	2023 RM '000	2024 RM '000	2025 RM '000	2026 RM '000
Share Capital	206,250	206,250	206,250	206,250	206,250
Treasury Shares	(3,373)	(3,373)	(3,373)	(2,327)	(2,327)
Non-Distributable Shares	-	5,217	5,673	5,673	5,266
Retained Earnings	283,895	308,891	322,771	332,419	365,157
Non-Controlling Interests	32,553	32,137	36,151	36,773	36,267
Shareholders' Equity	519,325	549,122	567,472	578,788	610,613
Represented by:					
Property, Plant and Equipment	49,917	52,372	49,105	48,047	47,957
Investment Properties	56,166	56,523	55,297	53,662	53,693
Land Held for Development	353,410	324,004	340,844	428,899	364,867
Other Non-Current Assets	8,704	7,778	4,252	4,768	7,353
Current Assets	685,058	717,008	666,552	762,927	760,958
Current Liabilities	(464,207)	(456,454)	(427,207)	(480,838)	(407,351)
	220,851	260,554	239,345	282,089	353,607
Non-Current Liabilities	(169,723)	(152,109)	(121,371)	(238,677)	(216,864)
	519,325	549,122	567,472	578,788	610,613
Total Assets	1,153,255	1,157,685	1,116,050	1,298,303	1,234,828
Number of Ordinary Shares of RM0.50 in Issue ('000)	412,500	412,500	412,500	412,500	412,500
Net Assets Per Share (RM)	1.18	1.25	1.29	1.31	1.39



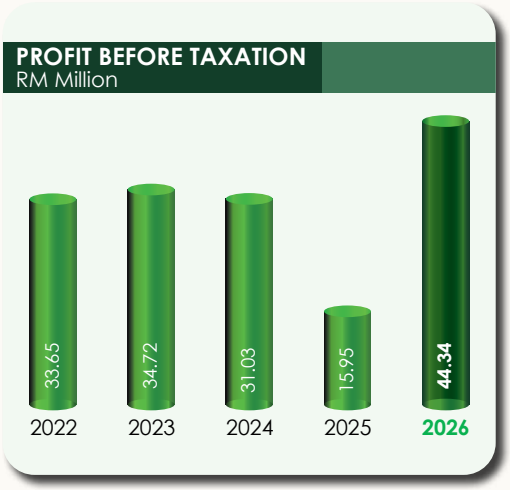




Consolidated Statements of Comprehensive Income as at 30 June for the financial year

	2022 RM '000	2023 RM '000	2024 RM '000	2025 RM '000	2026 RM '000
Revenue	219,633	245,429	222,891	208,386	351,198
Profit Before Taxation	33,652	34,719	31,031	15,947	44,336
Profit After Taxation	19,175	24,580	19,512	9,698	33,008
Profit attributable to owner of the Company	21,229	24,996	15,498	9,076	32,739
Adjusted Weighted Average Number of Shares in Issue	399,621	399,621	399,621	403,376	403,617
Basic Earning Per Share (Sen)	5.31	6.25	3.88	2.25	8.11









BOARD OF DIRECTORS

Dato' Ismail Bin Karim
Chairman,
Independent Non-Executive Director

Tan Sri Dato' Tan Seng Leong
Group Managing Director

Law Lee Yen
Independent Non-Executive Director

Tan Kok Wee
Independent Non-Executive Director

Tan Lay Hiang
Executive Director

Tan Lindy
Executive Director

Tan Vin Sern
Executive Director

Dato' Sri Tan Vin Shyan
Executive Director

AUDIT COMMITTEE

Law Lee Yen
Chairperson

Dato' Ismail Bin Karim
Member

Tan Kok Wee
Member

NOMINATION & REMUNERATION COMMITTEE

Law Lee Yen
Chairperson

Dato' Ismail Bin Karim
Member

Tan Kok Wee
Member

COMPANY SECRETARIES

Wong Mee Kiat
(MAICSA No. 7058813)(SSM PC No. 202008001958)

Lim Li Heong
(MAICSA No. 7054716)(SSM PC No. 202008001981)

Cheong Wan Keng
(MAICSA No. 7085191)(SSM PC No. 202508000652)

AUDITORS

BDO PLT
(201906000013)
(LLP0018825-LCA) (AF 0206)
Level 8, BDO @ Menara CenTARa
360 Jalan Tuanku Abdul Rahman
50100 Kuala Lumpur
Tel: 03-2616 2888
Fax: 03-2616 2970

REGISTERED OFFICE

No. 4B, 2nd & 3rd Floor, Jalan Sentol
South Wing - Kluang Parade
86000 Kluang, Johor Darul Ta'zim
Tel: 07-776 0089
Fax: 07-772 0089
Email Address: info@bcbbhd.com.my

SHARE REGISTRAR

Vistra Investor & Issuing House Services Sdn Bhd
(formerly known as Tricor Investor & Issuing House Services Sdn Bhd)
(Registration No. 197101000970 (11324-H))
Unit 32-01, Level 32, Tower A
Vertical Business Suite
Avenue 3, Bangsar South
No. 8, Jalan Kerinchi
59200 Kuala Lumpur
Tel: 03-2783 9299
Email Address: is.enquiry@vistra.com

PRINCIPAL BANKERS

Malayan Banking Berhad
Hong Leong Bank Berhad

STOCK EXCHANGE LISTING

Main Market of Bursa Malaysia Securities Berhad
Stock Number: BCB 6602

CORPORATE WEBSITE

www.bcbbhd.com.my

CORPORATE STRUCTURE

Building Communities & Beyond

BCB BERHAD 198801004645 (172003-W)

Investment holding, property development and hotel operations

PROPERTY

- 100% **BCB Land Sdn Bhd** — Property development
- 100% **BCB Management Sdn Bhd** — Project management services
- 100% **BCB Resources Sdn Bhd** — Property development
- 100% **Johbase Development Sdn Bhd** — Property development and letting of properties
- 86.6% **Global Earnest Sdn Bhd** — Property development and letting of properties
- 100% **BCB Medini Development Sdn Bhd** — Property development
- 70% **BCB Development Sdn Bhd** — Property development and letting of properties
  - 100% **Total Builder Generation Sdn Bhd** — Engaged in the business of general construction
- 60% **BCB Heights Sdn Bhd** — Property development
  - 100% **BCB Elysia Sdn Bhd** — Letting of properties
- 86% **Citylights Realty Sdn Bhd** — Investment holding company and property development

CONSTRUCTION

- 100% **BCB Construction Sdn Bhd** — Project construction services and property investment
- 100% **BCB Road Builder Sdn Bhd** — Road construction services

OTHERS
(Associate Company)

- 35% **BCB Cloud Sdn Bhd** — Cloud computing, hosting infrastructure and related IT services and consultancy



DATO' ISMAIL BIN KARIM

- *Chairman / Independent Non-Executive Director*
- *Member of Audit Committee*
- *Member of Nomination and Remuneration Committee*



Nationality Malaysian | **Gender** Male | **Age** 71

Dato' Ismail Bin Karim, male, aged 71, a Malaysian, was appointed to the Board on 15 July 2022. He holds a Bachelor of Arts (History) with Honours and Diploma in Education, both from Universiti Kebangsaan Malaysia.

He started his career as an Assistant Land Revenue Collector at the Johor Bahru Land Office in 1982 and was promoted to several positions in the land offices in Johor until 1992. He went on to take up senior positions in the Segamat District Office, Johor Bahru City Council, Johor State Economic Planning Unit, Johor Bahru District Office, Johor State Secretary Office and Johor State Islamic Religious Department before taking on the role of Yang Dipertua (Head) of Kulai Municipal Council in 2006. Dato' Ismail became the District Officer of Kota Tinggi in 2009 and was later promoted as Mayor of Johor Bahru in 2013 and Johor State Secretary in 2014-2016.

He served the Johor Civil Service for over 35 years prior to his retirement as Johor State Secretary in 2016. Currently, he serves as Members of Royal Committee Johor, and amongst other positions as Director of Dialog Group Berhad, Director of Paragon Globe Berhad, Director of Universiti Teknologi Malaysia (UTM), a Trustee of Zarith Sofia Foundation, a Trustee of Johor Darul Ta'zim Foundation, and a Trustee of Tunku Laksamana Johor Cancer Foundation. He is also appointed as President of the Johor State Football Association and Treasurer of Football Association of Malaysia.

He attended five (5) of five (5) Board Meetings held in the financial year ended 30 June 2026.

TAN SRI DATO' TAN SENG LEONG

- *Group Managing Director*
- *Key Senior Management*



Nationality Malaysian | **Gender** Male | **Age** 70

Tan Sri Dato' Tan Seng Leong, male, aged 70, a Malaysian, was appointed to the Board on 9 November 1988. He is the founder of BCB as well as the Group Managing Director. He oversees the Group's operation and is hands on. He is an entrepreneur with considerable experience in the property development industry. In 1996, he was conferred a Ph.D. in Property Development and Management (U.S.A.).

He also holds directorship of BCB's subsidiaries and several private companies. He is deemed in conflict of interest with the Company by virtue of his interests and directorships in certain privately-owned companies which are also involved in property development and related activities. However, these privately-owned companies are not in direct competition with the business of the Company due to the different market segment and / or locality of developments.

He attended five (5) of five (5) Board Meetings held in the financial year ended 30 June 2026.

LAW LEE YEN

- *Independent Non-Executive Director*
- *Chairperson of Audit Committee*
- *Chairperson of Nomination and Remuneration Committee*



Nationality Malaysian | **Gender** Female | **Age** 41

Law Lee Yen, female, aged 41, a Malaysian, was appointed to the Board on 6 September 2021. She graduated from the University of Melbourne, Australia in 2006 with a Bachelor of Commerce. She has been a member of the Malaysian Institute of Accountants since August 2010 and a member of CPA Australia since April 2010. She is also a member of Chartered Tax Institute of Malaysia since October 2012. She has more than 15 years of working experiences in the field of audit, corporate advisory and taxation services.

She started her career in 2007 with KPMG LLP Singapore as an Audit Associate. In 2010, she left KPMG LLP Singapore and joined Terry Law & Co, Malaysia as a Manager, responsible for tax advisory services. She was promoted as Partner of the firm in 2011, where she was responsible for providing tax advisory services. In January 2017, she set up her own firm, LY Law & Associates, as a partner after obtaining her audit practice license from the relevant ministry in Malaysia and with that, she was responsible for providing audit and tax advisory services under her new firm. In May 2017, she resigned as a partner of Terry Law & Co. Currently, she also serves as a Director for Aimflex Berhad, Powertechnic Group Berhad and MSB Global Group Berhad.

She attended five (5) of five (5) Board Meetings held in the financial year ended 30 June 2026.

TAN LAY HIANG

- *Executive Director*
- *Key Senior Management*



Nationality Malaysian | **Gender** Female | **Age** 59

Tan Lay Hiang, female, aged 59, a Malaysian, was appointed to the Board on 16 July 1994. She manages the sales and marketing aspects of BCB's property development projects. Prior to joining BCB in 1989, she was attached to several other property development firms in Kluang. She also serves as a director of certain subsidiaries of BCB.

She attended five (5) of five (5) Board Meetings held in the financial year ended 30 June 2026.

TAN LINDY

- *Executive Director*
- *Key Senior Management*



Nationality Malaysian | **Gender** Female | **Age** 42

Tan Lindy, female, aged 42, a Malaysian, was appointed to the Board on 22 May 2008 and is responsible for the Group's property development projects. She graduated with a Bachelor of Commerce from the University of Melbourne, Australia, and serves as a director of certain subsidiaries of BCB.

She is appointed as REHDA Malaysia National Council and also Immediate Past Chairperson in REHDA Johor. She also serves as a Member of the GreenRE Management Committee (Southern Branch).

She is deemed in conflict of interest with the Company by virtue of her interests and directorships in certain privately-owned companies which are also involved in property development and related activities. However, these privately-owned companies are not in direct competition with the business of the Company due to the different market segment and / or locality of developments.

She attended five (5) of five (5) Board Meetings held in the financial year ended 30 June 2026.

TAN VIN SERN

- *Executive Director*
- *Key Senior Management*



Nationality Malaysian | **Gender** Male | **Age** 43

Tan Vin Sern, male, aged 43, a Malaysian, was appointed to the Board on 25 May 2010 and is responsible for the Group's property development projects. He holds a Bachelor of Commerce (Accounting & Finance) from University of Melbourne, Australia. He is a member of the Malaysian Institute of Accountants (MIA) and CPA, Australia. He also serves as a director of all subsidiaries within the BCB Group.

He is deemed in conflict of interest with the Company by virtue of his interests and directorships in certain privately-owned companies which are also involved in property development and related activities. However, these privately-owned companies are not in direct competition with the business of the Company due to the different market segment and / or locality of developments.

He attended five (5) of five (5) Board Meetings held in the financial year ended 30 June 2026.

DATO' SRI TAN VIN SHYAN

- *Executive Director*
- *Key Senior Management*



Nationality Malaysian | **Gender** Male | **Age** 37

Dato' Sri Tan Vin Shyan, male, aged 37, a Malaysian, was appointed to the Board on 1 July 2023 and is responsible for the Group's property development projects. He holds a Bachelor of Applied Science (majoring in Property Valuation) from University of RMIT, Australia. He also serves as a director of certain subsidiaries of BCB.

He is deemed in conflict of interest with the Company by virtue of his interests and directorships in certain privately-owned companies which are also involved in property development and related activities. However, these privately-owned companies are not in direct competition with the business of the Company due to the different market segment and / or locality of developments.

He attended five (5) of five (5) Board Meetings held in the financial year ended 30 June 2026.

TAN KOK WEE

- *Independent Non-Executive Director*
- *Member of Audit Committee*
- *Member of Nomination and Remuneration Committee*



Nationality Malaysian | **Gender** Male | **Age** 50

Tan Kok Wee, male, aged 50, a Malaysian, was appointed to the Board on 18 October 2018. He received his education primarily in Singapore and Australia. He obtained his Bachelor of Economics (Banking & Finance) from La Trobe University in 1998, Postgraduate Diploma in Finance from University of Melbourne in 1999, and Masters of Business (Banking & Finance) from Monash University, Australia in 2000.

He has more than 20 years of working experience in China, Malaysia and Singapore with exposure to corporate finance, corporate governance, management and planning, business development, and restructuring from previous oversea and local employments with Malaysia property developer, manufacturing and investment stockbroking firm. From 2007 onwards, he assumed the position of Director for Venture Consulting Pte Ltd in Singapore that provides accounting, auditing services and management consultancy. Currently, he does not hold any directorship in any other public companies.

He attended five (5) of five (5) Board Meetings held in the financial year ended 30 June 2026.

Notes:-

1. Tan Sri Dato' Tan Seng Leong and Tan Lay Hiang are siblings.
2. Tan Vin Sern, Tan Lindy and Dato' Sri Tan Vin Shyan are children of Tan Sri Dato' Tan Seng Leong.
3. Except as disclosed above, none of the other Directors has any family relationship with any Directors and / or major shareholders of the Company.
4. Except as disclosed above, none of the Directors hold any directorships in other public companies.
5. Except as disclosed above, none of the Directors have any conflict of interest with the Company.
6. None of the Directors have been convicted for offences within the past 5 years other than traffic offences.
7. None of the Directors have any public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

KEY SENIOR MANAGEMENT PROFILE



Nationality Malaysian | **Gender** Male | **Age** 39

Loh Chia Liang, male, aged 39, a Malaysian, was appointed to Group Chief Financial Officer on 1 September 2026. He is a Fellow of the Association of Chartered Certified Accountants, United Kingdom and a Member of the Malaysian Institute of Accountants.

He has over 16 years of experience in the accounting and finance sector. Prior to his appointment, he had worked with a Big Four accounting firm for 11 years and subsequently held various senior finance leadership positions in companies listed on Bursa Malaysia.

He does not hold any directorship in any public companies. He does not have any family relationship with any director and/or major shareholder of the Company. He does not have any conflict of interest with the Company. He has not been convicted for offences within the past 5 years other than traffic offences and does not have any public sanction or penalty imposed by the relevant regulatory bodies during the financial year.



Nationality Malaysian | **Gender** Female | **Age** 44

Tan Chin Boon, female, aged 44, a Malaysian, was appointed by the Company as Group Financial Controller on 1 September 2017. She holds a Bachelor of Business in Accountancy from Monash University, Australia. She is a member of the Malaysian Institute of Accountants (MIA) and CPA, Australia.

She manages the financial aspects of BCB's property development projects. Prior to her appointment, she had worked in the statutory audit field and subsequently held finance position in construction industry. She has more than 20 years of experience in the accounting and finance sector.

She does not hold any directorship in any public companies. She is the spouse of Tan Vin Sern and daughter-in-law of Tan Sri Dato' Tan Seng Leong, the director and/or major shareholder of BCB Berhad. She does not have any conflict of interest with the Company. She has not been convicted for offences within the past 5 years other than traffic offences and does not have any public sanction or penalty imposed by the relevant regulatory bodies during the financial year.



NG BEE TING

- Chief Operating Officer

Nationality Malaysian

Gender Female

Age 55

Ng Bee Ting, female, aged 55, is a Malaysian, was appointed by the Company as Chief Operating Officer on 1 September 2026. She holds a Bachelor of Business Administration with Honours from Universiti Utara Malaysia (UUM).

Since joining BCB in 1996, she has held various leadership positions, including Property Management Manager, Branch Manager, Area Manager and Regional Manager. She has over 20 years of experience in corporate affairs, property management, branch operations and regional management.

She does not hold any directorship in any public companies. She does not have any family relationship with any director and/or major shareholder of the Company. She does not have any conflict of interest with the Company. She has not been convicted for offences within the past 5 years other than traffic offences and does not have any public sanction or penalty imposed by the relevant regulatory bodies during the financial year.



AUDIT COMMITTEE REPORT

The Board of Directors ("Board") is pleased to present the report of the Audit Committee ("AC") for the financial year ended 30 June 2026.

MEMBERS

As at 30 June 2026, the AC comprised of three (3) members, all of whom are independent non-executive directors. The AC comprised of the following members: -

Chairperson	:	Law Lee Yen (Independent Non-Executive Director)
Members	:	Dato' Ismail Bin Karim (Independent Non-Executive Director)
		Tan Kok Wee (Independent Non-Executive Director)

AUDIT COMMITTEE MEETINGS

The AC held five (5) meetings during the financial year ended 30 June 2026. Details of the attendance of the meeting by the Committee Members are set out in the Corporate Governance Overview Statement.

ACTIVITIES UNDERTAKEN BY THE AUDIT COMMITTEE

During the financial year, the activities of the AC included:

(i) reviewed the internal auditors' audit plan and programme for the year, internal audit report, follow up report, findings, recommendations and management's responses;

(ii) reviewed the external auditors' audit plan, scope of work and audit approach for the financial year ended 30 June 2026;

(iii) reviewed the external auditors' reports, significant audit findings, management letter and management's response;

(iv) evaluated the performance and effectiveness of the External Auditors for the financial year ended 30 June 2026, including their performance, objectivity and independence, and considered their re-appointment before making a recommendation to the Board for approval;

(v) reviewed the unaudited quarterly financial results and the annual audited financial statements of the Group and the Company before recommending them for Board's approval, upon being satisfied that inter alia, the financial reporting and the disclosure requirements of the relevant authorities had been complied with;

(vi) reviewed and monitored related party transactions and business dealings of a revenue or trading nature, as well as potential conflict of interest situations within the Group, to ensure that these transactions are in the best interest of the Company, conducted on fair, reasonable, and commercial terms, and not detrimental to the interests of the non-interested shareholders;

(vii) reviewed the proposal on renewal of shareholders' mandate for recurrent related party transactions of a revenue or trading nature;

(viii) reviewed the Company's compliance, in particular the quarterly financial results and annual financial statements with the Main Market Listing Requirements of the Bursa Malaysia Securities Berhad and the applicable approved accounting standards issued by the Malaysian Accounting Standards Board;

ACTIVITIES UNDERTAKEN BY THE AUDIT COMMITTEE (continued)

During the financial year, the activities of the AC included: (continued)

(ix) reviewed the Risk Register of the Group;

(x) reviewed the Audit Committee Report for inclusion in the Annual Report; and

(xi) reviewed the report on the Statement on Risk Management and Internal Control for inclusion in the Annual Report.

SUMMARY OF CONFLICT OF INTEREST SITUATION

There was no conflict of interest or potential conflict of interest that arose, persisted or may arise within the Group, including any transaction, procedure or course of conduct that raises questions of Management's integrity, during the financial year under review. The conflict of interest review encompasses Directors and Key Senior Management of the Company.

INTERNAL AUDIT FUNCTION

The Board has outsourced its internal audit function to Axcelasia Sdn Bhd ("Axcelasia"). Its principal responsibility is to provide independent assurance to, and assist, the Board in discharging its duties and responsibilities.

The annual internal audit plan is reviewed and approved by the AC at the beginning of each financial year prior to their execution. Axcelasia performs routine audit on and reviews all operating business units within the Group, with emphasis on principal risk areas. The audit adopts a risk-based approach towards planning and conduct of audits, guided by the risk management framework adopted.

The AC is to:
- review the adequacy of the scope, functions, and resources of internal audit department and that it has the necessary authority to carry out its work;
- review internal audit programmes; and
- consider major findings of internal audit investigations and management's response and ensure that appropriate actions are taken on the recommendations of the internal audit functions.

During the financial year, the internal auditors completed their reviews covering four (4) areas of the Group's operations, namely:

i. Supply chain management – Construction division;
ii. Contractor management – Construction division;
iii. Sales and marketing function – Property division;
iv. Project budgeting and cost control – Construction division.

Internal audit reports were issued to the AC and the Board and tabled at the AC's meetings. The Audit reports incorporated Axcelasia's findings, recommendations for improvements and follow-up on the implementation of the recommendations and Management's action plans.

During this financial year, the costs incurred for the internal audit function was RM81,000.00 (exclude out of pocket expenses and services tax).

The Statement on Risk Management and Internal Control can be found on pages 57 to 59 of this Annual Report, and this provides an overview of the risk management and internal controls system within the Group.

PERFORMANCE OF AC

The term of office and performance of the AC and each of its members is assessed annually by the Nomination and Remuneration Committee and the Nomination and Remuneration Committee reports the outcome of its assessment to the Board.

Based on the annual evaluation exercise, the Nomination and Remuneration Committee and the Board concluded that the AC had discharged its responsibilities and duties effectively in accordance with its Terms of Reference.

This Audit Committee Report was reviewed and approved by the Board of Directors on 13 October 2026.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors of BCB Berhad ("the Board") is committed to the implementation and maintenance of good corporate governance practices and procedures throughout the BCB Berhad group ("the Group").

This statement sets out the principles of good corporate governance practiced by the Group and the extent to which the Group applied with the principles and standards of governance and behavior recommended in the Malaysian Code on Corporate Governance ("the Code") throughout the financial year ended 30 June 2026. This statement summarises the practices adopted by the Group as guided by the Code and is to be read together with the Corporate Governance Report 2026, which is available on the Company's website at *www.bcbbhd.com.my*.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

Functions reserved for the Board and those delegated to Management

The Board has full and effective control over the business undertakings of the Company subject to the powers reserved for shareholders under the Company's Constitution, the Listing Requirements of Bursa Malaysia Securities Berhad ("the Listing Requirements") and other applicable laws. This includes responsibility for determining the Company's overall strategic direction as well as the approval of annual and interim results, specific items of investments and divestments, as well as the risk management framework and internal control policies and procedures for the Company.

The Group Managing Director is responsible for matters which are not specifically reserved for the Board or delegated to the Board committees such as the day-to-day management of the operations of the Company.

Roles and responsibilities

The Board's role and responsibilities are set out in the Company's Board Charter. The Board is led by the Chairman and is supported by its Board Members with experience in a wide range of expertise and they collectively play an important role in the stewardship of the direction and operations of the Group. The Group Managing Director is responsible for the day-to-day management of the Group's businesses and the implementation of strategies approved by the Board.

The Board, in discharging its fiduciary and leadership functions, has overall responsibility for the Group strategic planning and direction, corporate policies formulation, as well as overseeing the Company's business conduct and ethics, corporate governance, investor relations, risk management and internal controls.

In carrying out its responsibilities, the Board has established dedicated Board Committees and functions, and conducts respective reviews. The Board ensures the senior management is of sufficient calibre and skill sets to implement the Board's strategies and corporate objectives, promote sustainability and safeguard the interest of all the stakeholders of the Group.

While the day-to-day management of the operations of the Company is delegated to the Group Managing Director, the Board retains effective control over important policies and processes covering areas such as internal controls, risk management and the remuneration of executives and employees of the Company.

The Board has also delegated certain responsibilities to other Board committees, which operate within clearly defined terms of reference. Standing committees of the Board include the Audit Committee ("AC") and Nomination & Remuneration Committee ("NRC"). The terms of reference of Board Committees detailing the responsibilities of each Committee and how they exercise their authority.

There is a clear division of responsibility between the Chairman and Group Managing Director to ensure a balance of power and authority. The principal duties of the Chairman are to conduct the meetings of the Board and shareholders and to facilitate constructive discussions at these meetings. The Group Managing Director is responsible for the day-to-day running of the businesses of the Group and to develop and implement strategies.

Roles of the Company Secretaries

The Company Secretaries play an advisory role to the Board in relation to the Company's compliances to relevant regulatory requirements, guidelines and legislation and are capable of carrying out their duties efficiently and effectively to ensure the effective functioning of the Board.

The Company Secretaries circulate relevant guidelines and updates on statutory and regulatory requirements from time to time for the Directors' reference. They also ensure that all the Board and Board Committee meetings are properly convened and that deliberations, proceedings and resolutions are properly minuted and documented.

Access to information and advice

Each Board member receives quarterly operating results, including a comprehensive review and analysis. Prior to each Board meeting, Directors are sent an agenda and a full set of Board papers for each agenda item to be discussed at the meeting. This is issued in sufficient time to enable the Directors to obtain further explanations, where necessary, in order to be sufficiently briefed before the meeting.

Directors have access to all information within the Company whether as full Board or in their individual capacity, in furtherance of their duties. Directors also have direct access to the advice and the services of internal and external legal advisers and the Company Secretaries who are responsible for ensuring that the Board procedures are followed.

Formalise and review Board Charter

The Board has adopted a Board Charter which sets out the functions that are reserved for the Board. The Board Charter is subject to an annual review and more frequently, if required, due to a change of law or of company policy that affects the Board Charter.

The Board Charter is available on the Company's website.

Code of Conduct and Ethics

The Group's Code of Conduct and Ethics govern the standards of conduct and behaviour expected from the Directors and the employees in all aspects of the Group's operations. To ensure its compliance with the Code of Conduct and Ethics, the Board and the Senior Management will ensure all level of officers are properly communicated and informed through emails, notice board or corporate website.

The Code of Conduct and Ethics is available on the Company's website.

Whistle Blowing Policy

The Group has in place a Whistle Blowing Policy that sets out avenues where legitimate concerns can be objectively investigated and addressed. Employees of the Group are able to raise concerns about illegal, unethical or questionable practices in confidence and without the risk of reprisal.

The Whistle Blowing Policy is available on the Company's website.

Anti-Bribery and Corruption ("ABC") Policy

The Board had established and approved the ABC Policy to uphold the Group's effort and commitment to ensure adequate and standardised ABC Policy are consistently applied throughout the Group by the employees and business operations within the Group and to adhere strictly to the ABC Policy.

The ABC Policy is available on the Company's website.

Directors' Fit and Proper Policy

The Board adopted a Directors' Fit and Proper Policy to ensure that Directors possess the character, integrity, relevant range of skills, knowledge, experience, competence and time commitment to carry out their roles and responsibilities effectively in the best interest of the Group and its stakeholders. The NRC shall conduct the fit and proper assessment prior to the appointment of any candidates as a Director or making a recommendation for the re-election of an existing Director of the Group. The Directors' Fit and Proper Policy is available on the Company's website.

Sustainability Governance

The Board, together with Management, has overall responsibility for the governance of sustainability within the Group, including overseeing the development of the Group's sustainability strategies, priorities and targets. In carrying out its responsibilities, the Board considers sustainability-related risks and opportunities in the Group's strategic planning, business operations, risk management and decision-making processes. Senior Management is responsible for driving the implementation of sustainability initiatives, monitoring the Group's sustainability performance and reporting material sustainability matters to the Board for its oversight. The Board also ensures that the Group's sustainability priorities, targets and performance are communicated to stakeholders through appropriate disclosures and engagement channels, and continues to keep abreast of sustainability developments relevant to the Group's business.

Further details on the Group's sustainability are provided in the Sustainability Statement of this Annual Report.

Composition of the Board

The Board currently comprises of eight (8) members, of whom three (3) are Independent Non-Executive Directors and five (5) are Executive Directors. The Board has within its members drawn from varied backgrounds, bringing in-depth and diversity in experience and perspectives to the Group's business operations. The Directors' profiles are set out under the section of Board of Directors' Profile contained in this Annual Report.

One-third of the Board comprises Independent Directors as required by the Listing Requirements. The Company recognises the contribution of Independent Directors as vital to the development of the Company's strategies, the importance of representing the interest of public shareholders and providing a balanced and independent view to the Board. All Independent Directors are independent of management and free from any relationship that could interfere with their independent judgement.

Nomination & Remuneration Committee

During the financial year 30 June 2026, the NRC comprises three (3) members, all of whom are Independent Non-Executive Directors as follows:

Name of Director and Designation
Law Lee Yen Chairperson (Independent Non-Executive Director)
Tan Kok Wee Member (Independent Non-Executive Director)
Dato' Ismail Bin Karim Member (Independent Non-Executive Director)

Annual Assessment

The NRC annually reviews the size and composition of the Board and the Board Committees in order to ensure the Board and the Board Committees have the requisite competencies and capacity to effectively oversee the overall business and carry out their respective responsibilities. The NRC uses the Board and Board Committee Evaluation Form comprising questionnaires for the assessment. The effectiveness of the Board is assessed in the areas of the Board's responsibilities and composition, administration and conduct of meetings, communication and interaction with management and stakeholders and the Board engagement.

To assess the independence of the Independent Directors, each of the Independent Directors annually provides the NRC with their Self-Assessment Independence Checklist.

During the financial year, the NRC convened one (1) meeting with full attendance of its members and carried out the following activities: -

(i) Reviewed and recommended the re-election of Members of the Board who are retiring at the AGM for shareholders' approval, pursuant to the Constitution of the Company and guided by the Directors' Fit and Proper Policy;
(ii) Assessed the annual effectiveness of the Board as a whole, the committees of the Board, the contribution of each individual director, including independent non-executive directors;
(iii) Assessed the independence of independent directors and recommended their retention; and
(iv) Reviewed the remuneration package of the Executive Directors.

Tenure of Independent Directors

The Board is mindful of the recommendation of the Code on limiting the tenure of Independent Directors to nine (9) years of service. However, the Board may, in appropriate cases and subject to the assessment of the NRC on an annual basis, retain an Independent Director who has served a consecutive or cumulative term of nine (9) years to continue to serve as Independent Director subject to shareholders' approval through a two-tier voting process.

Currently, the Company does not have any long serving Independent Non-Executive Director who has exceeded a cumulative term limit of nine (9) years.

Appointments to the Board

Candidates for appointment to the Board and Senior Management are selected after taking into consideration the mix of skill sets, experience and strength that would be relevant for the effective discharge of the Board's responsibilities. For appointment as Director, potential candidates are first evaluated by the NRC and, if recommended by the NRC, subsequently, by the Board based on their respective profiles as well as their character, integrity, professionalism, independence and their ability to commit sufficient time and energy to the Company's matters as set out in the Directors' Fit and Proper Policy. Selection of candidates to be considered for appointment as Directors is facilitated through recommendations from the existing Directors, management, major shareholders or independent sources.

Gender Diversity Policy

The Board acknowledges the recommendations of the Code on the establishment of a gender diversity policy. There is no plan by the Board to implement a gender diversity policy or target, as the Board adheres to the practice of 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, and provides equal opportunity to candidates with merit and right-fit.

The Board is of the view that the suitability of a candidate for the Board and senior management is dependent on the candidate's competency, skill sets, experience, expertise, character, time commitment, integrity and other qualities in meeting the needs of the Company, regardless of gender.

At present, there are three (3) female Directors which represents approximately 38% of the Board composition, while there are 43% female in the senior management composition.

Meetings and Time Commitment

The Board usually meets at least four (4) times a year at quarterly intervals with additional meetings convened when deemed fit and necessary. During the financial year, the Board met on five (5) occasions; where it deliberated on matters such as the Group's financial results, strategic decisions, business plan, and strategic direction of the Group among others. The Board meetings for each year are scheduled in advance before the end of the preceding year in order for Directors to plan their schedules. The Board is satisfied with the level of time commitment of Board members from their attendance at the Board meetings.

The record of the Directors' attendance at the Board and Board Committee Meetings for the financial year ended 30 June 2026 is contained in the table below:-

Name of Director	Board Meeting	AC Meeting	NRC Meeting
Dato' Ismail Bin Karim	5/5	5/5	1/1
Tan Sri Dato' Tan Seng Leong	5/5	-	-
Tan Lay Hiang	5/5	-	-
Tan Vin Sern	5/5	-	-
Tan Lindy	5/5	-	-
Tan Kok Wee	5/5	5/5	1/1
Law Lee Yen	5/5	5/5	1/1
Dato' Sri Tan Vin Shyan	5/5	-	-

Directors' Training

The Directors also made time to attend appropriate external training programs to equip themselves further with the knowledge to discharge their duties more effectively and to keep abreast of marketplace developments on a continuous basis in compliance with Paragraph 15.08 of the Listing Requirements, the details of which are set out below:

Name of Director	Course Name	Date	Organizer
Dato' Ismail Bin Karim	Updates on Sustainability Journey in Malaysia: National Sustainability Reporting Framework & Amendments to MMLRs	21 July 2025	NeedsBridge[ω]
	Lifting The Corporate Veil to Make Directors and Officers Liable – A Review of the Case Laws and Applicability to Secretaries	08 April 2026	MAICSA[^]
Tan Sri Dato' Tan Seng Leong	SST Training	24 July 2025	PCS[¥]
	Lifting The Corporate Veil to Make Directors and Officers Liable – A Review of the Case Laws and Applicability to Secretaries	08 April 2026	MAICSA[^]
Tan Vin Sern	SST Training	24 July 2025	PCS[¥]
	Lifting The Corporate Veil to Make Directors and Officers Liable – A Review of the Case Laws and Applicability to Secretaries	08 April 2026	MAICSA[^]
Tan Lay Hiang	Lifting The Corporate Veil to Make Directors and Officers Liable – A Review of the Case Laws and Applicability to Secretaries	08 April 2026	MAICSA[^]

Directors' Training (continued)

The Directors also made time to attend appropriate external training programs to equip themselves further with the knowledge to discharge their duties more effectively and to keep abreast of marketplace developments on a continuous basis in compliance with Paragraph 15.08 of the Listing Requirements, the details of which are set out below: (continued)

Name of Director	Course Name	Date	Organizer
Tan Lindy	SST Training	24 July 2025	PCS¥
	Lifting The Corporate Veil to Make Directors and Officers Liable – A Review of the Case Laws and Applicability to Secretaries	08 April 2026	MAICSA^
Dato' Sri Tan Vin Shyan	Lifting The Corporate Veil to Make Directors and Officers Liable – A Review of the Case Laws and Applicability to Secretaries	08 April 2026	MAICSA^
Tan Kok Wee	SST Training	24 July 2025	PCS¥
	Lifting The Corporate Veil to Make Directors and Officers Liable – A Review of the Case Laws and Applicability to Secretaries	08 April 2026	MAICSA^
Law Lee Yen	SST Training	24 July 2025	PCS¥
	Digital Transformation Through Robotic Process Automation and Artificial Intelligence	02-03 September 2025	MIA*
	Taxability and deductibility of interest - latest updates	09 September 2025	CTIM©
	MIA Webinar Series - Taxation of property developers and contractors	11 September 2025	MIA*
	MIA Webinar Series - SST: New Service Tax Scope for Construction Industry	02 October 2025	MIA*
	MIA Webinar Series - Preparation and Presentation of Consolidated Financial Statements	06-07 October 2025	MIA*
	Seminar Percukaian Kebangsaan 2025	14 October 2025	LHDN#
	MIA Webinar Series - Understanding Malaysian Recent Tax Developments	11 November 2025	MIA*
	MIA Webinar Series - All you need to know about personal income tax	12 February 2026	MIA*
	Lifting The Corporate Veil to Make Directors and Officers Liable – A Review of the Case Laws and Applicability to Secretaries	08 April 2026	MAICSA^
	MIA Webinar Series - Understanding MIA's By-Laws (on professional ethics, conduct and practice)	19 June 2026	MIA*
	MIA Webinar Series - Audit series workshop 5 - auditing of property developers and contractors	22-23 June 2026	MIA*

Directors' Training (continued)

ω *NeedsBridge Advisory Sdn Bhd*
^ *Malaysian Institute of Chartered Secretaries and Administrators*
¥ *PCS Tax & Corporate Advisory Plt*
* *Malaysian Institute of Accountants*
© *Chartered Tax Institute of Malaysia*
Lembaga Hasil Dalam Negeri

Remuneration policy and procedures

The Company has established a formal Remuneration Policy and Procedures for Directors and Key Senior Management.

The remuneration policy and procedures are available on the Company's website.

The NRC is responsible for implementing remuneration policies and procedures on remuneration including reviewing and recommending matters relating to the remuneration of Directors so as to ensure that the Company is able to attract and retain its Directors needed to run the Group successfully. The components of Directors' remuneration are structured so as to link rewards to corporate and individual performance in the case of Executive Directors. In the case of Non-Executive Directors, the level of remuneration reflects the experience and level of responsibilities undertaken by the individual Non-Executive Director concerned.

In setting the basic salary for each Executive Director, the NRC takes into account the compensation practices of other companies and the performance of each individual director. Salaries are reviewed (although not necessarily increased) annually depending on the category of employment. Salaries are increased only where the Committee believes that adjustments are appropriate to reflect performance, increased responsibilities and/ or market practice.

The Board determines fees payable to all Directors subject to the approval of shareholders at each Annual General Meeting. The non-executive members of the Board receive a fixed base fee as consideration for their Board duties.

The remuneration of the Board is determined on the basis of standards in the market and reflects demands to the expected competencies and efforts in light of the scope of their work and the number of the Board and board committee meetings.

Remuneration of Directors and Key Senior Management

The details of the Directors' remuneration of the Company for the financial year ended 30 June 2026 is as follows:

Received from the Company

Name of director	Salaries and other emoluments (RM)	Bonus (RM)	Fees (RM)	Other Benefits[1] (RM)	Benefits in kind (RM)	Total (RM)
Executive Directors						
Tan Sri Dato' Tan Seng Leong	1,086,143	75,000	-	175,932	35,200	1,372,275
Tan Lay Hiang	325,521	22,400	-	2,688	5,300	355,909
Tan Vin Sern	218,443	15,000	-	10,070	28,000	271,513
Tan Lindy	218,443	15,000	-	2,519	28,000	263,962
Dato' Sri Tan Vin Shyan	218,443	15,000	-	1,800	-	235,243
Non-Executive Directors						
Dato' Ismail Bin Karim	-	-	76,000	5,500	-	81,500
Tan Kok Wee	-	-	48,000	5,500	-	53,500
Law Lee Yen	-	-	48,000	5,500	-	53,500

Remuneration of Directors and Key Senior Management (continued)

The details of the Directors' remuneration of the Company for the financial year ended 30 June 2026 is as follows: (continued)

Received from the Group

Name of director	Salaries and other emoluments (RM)	Bonus (RM)	Fees (RM)	Other Benefits[1] (RM)	Benefits in kind (RM)	Total (RM)
Executive Directors						
Tan Sri Dato' Tan Seng Leong	3,857,948	266,000	-	197,893	35,200	4,357,041
Tan Lay Hiang	471,613	32,400	-	31,976	5,300	541,289
Tan Vin Sern	840,081	57,400	-	14,679	28,000	940,160
Tan Lindy	837,401	57,400	-	7,607	28,000	930,408
Dato' Sri Tan Vin Shyan	834,756	57,400	-	6,888	9,900	908,944
Non-Executive Directors						
Dato' Ismail Bin Karim	-	-	76,000	5,500	-	81,500
Tan Kok Wee	-	-	48,000	5,500	-	53,500
Law Lee Yen	-	-	48,000	5,500	-	53,500

[1] *Other benefits include meeting allowance, HRDF contribution and etc.*

The Company has a total of eight (8) Senior Management personnel comprising the Group Managing Director, four (4) Executive Directors and three (3) other Senior Management personnel.

The Company has disclosed the remuneration of the top five (5) Senior Management personnel, who hold the positions of Group Managing Director and Executive Directors, respectively.

In the view of Board, the disclosure of the remuneration of Senior Management personnel who are not members of the Board on a named basis with specific remuneration components would not be the best interest of the Company due to confidentiality concerns.

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

Audit Committee Composition and Chairman/Chairperson

During the financial year 30 June 2026, the AC comprises three (3) members, all of whom are Independent Non-Executive Directors as follows:

Name of Director and Designation
Law Lee Yen Chairperson (Independent Non-Executive Director)
Tan Kok Wee Member (Independent Non-Executive Director)
Dato' Ismail Bin Karim Member (Independent Non-Executive Director)

Having the position of the Board's Chairman and AC's Chairperson held by different individual respectively allows the Board to objectively review the AC's findings and recommendations.

Policy on appointment of a former key audit partner as the AC member

The Company has incorporated a policy that requires a former key audit partner to observe a cooling-off period of at least three years before being appointed as a member of the AC. The policy is codified in the AC's terms of reference.

Suitability, Objectivity and Independence of External Auditors

The Board through the AC, maintains a formal and transparent professional relationship with the External Auditors, Messrs. BDO PLT. The appointment of External Auditors is recommended by the AC which determines the remuneration of the External Auditors. The AC reviews the performance, suitability, independence and objectivity of the External Auditors annually before recommending them for re-appointment at the Annual General Meeting. Following a review conducted for financial year 30 June 2026, the AC is satisfied with the technical competency and independence of the external auditors.

The AC also reviews the nature and fees of non-audit services provided by the External Auditors in assessing their independence. In accordance with the Malaysian Institute of Accountants ("MIA") By-Laws, Messrs. BDO PLT rotates its engagement partner once every 7 years to ensure objectivity, independence and integrity of the audit opinions.

The External Auditors also gave their assurance confirming their independence and objectivity throughout the conduct of the audit engagement and the internal processes undertaken by them to determine their independence.

All AC members are financially literate

All members of the AC are financially literate and are able to understand matters under the purview of the AC including financial reporting process. The AC members possess the necessary qualification, knowledge, experience, expertise and skill sets which contributed to the overall effectiveness of the AC.

Risk Management and Internal Control Framework

The Board has established policies and procedures for the oversight and management of material business and financial risks as well as the monitoring of the internal controls that are in place.

The risk management policy sets out procedures which are designed to identify, assess, evaluate, monitor and report the risk at each of the businesses of the Group. The risks covered in the procedures and reviewed by the internal audit group include operational, market (both business and finance risks), legal and credit risks. The Management and the Board also carry out a regular review of political, regulatory and economic risks in line with the Board's oversight of the strategic direction and position of the Group within the marketplace it operates.

Internal Audit Function

The Group's internal audit function is outsourced to a professional service firm, Axcelasia Sdn. Bhd. The internal auditors perform its functions with impartiality, proficiency and due professional care. It undertakes regular monitoring of the Group's key controls and procedures, which is an integral part of the Group's system of internal control.

The internal audit reports are presented to the AC for its review and deliberation. The AC will be briefed on the progress made in respect of each recommendation, and of each corrective measure taken as recommended by the audit findings. The internal auditors report directly to the AC to ensure independency.

Conflict of interests

The Board through the AC, has oversight over the related party transactions and conflict of interest situation that may arise within the Company or the Group including any transaction, procedure or course of conduct that raises questions of management integrity as well as the establishment of the procedures to ensure that the transactions carried out are in the best interest of the Group and not detrimental to the minority shareholders, as well as to mitigate the risk of conflicting interests.

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

Communication with Stakeholders

The Company recognises the importance of effective and timely communication with shareholders and investors to keep them informed of the Group's latest financial performance and material business/corporate matters affecting the Company and the Group. Such information is available to shareholders and investors through the Annual Reports, the various disclosures and announcements made to Bursa Securities and published in the Company's website.

Conduct of General Meeting

The Annual General Meeting ("AGM") provides the principal platform for dialogue and interactions with the shareholders. At every meeting, the Group Managing Director sets out the performance of the Group for the financial year then ended. Question and Answer session will then be convened wherein the Directors and the External Auditors will be available to answer to the queries raised by the shareholders.

The Thirty-eighth (38th) AGM of the Company will be held on 03 December 2026 while the Notice of Thirty-eighth (38th) AGM of the Company will be dated on 30 October 2026. The Notice of AGM will be sent out more than a month, well in advance of a clear twenty one (21) days' notice must be given requirement under the Companies Act 2016 and of at least twenty eight (28) days prior to the AGM day recommended by the Code. The Notice of general meeting also provides further explanation for the resolutions proposed along with any background information and reports or recommendation that are relevant, where required and necessary, to enable shareholders to make an informed decision in exercising their voting rights.

Leverage Technology to facilitate voting and remote shareholders participation

Shareholders will be provided with the sufficient notices of general meetings and accompanying explanatory material such as notes, Annual Report and/or Circular to make arrangements to attend the general meetings and exercise their rights. Shareholders are encouraged to appoint proxy/proxies to vote on their behalf if they are unable to attend the meeting.

The Company's Thirty-eighth (38th) AGM will be held at Prime City Hotel, Venus Room, 6th Floor, 20, Jalan Bakawali, 86000 Kluang, Johor Darul Takzim.

Voting at the forthcoming AGM will be conducted by way of poll through electronic voting ("e-voting"). The Company will explore the leverage of technology to enhance the quality of engagement with its shareholders and facilitate further participation by shareholders at AGMs of the Company where circumstances permit.

Key Focus Areas And Future Priorities In Relation To Corporate Governance Practices

In view of the enhancements in the corporate governance regulations, the Board has reviewed and updated the existing policies and procedures to ensure that they are kept contemporaneous and be relevant to the Company's needs. The Board will further look into the enhancements or developments of corporate governance policies and procedures, as the case may be.

This Corporate Governance Overview Statement was approved by the Board of Directors on 13 October 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

The Malaysian Code on Corporate Governance requires listed Companies to maintain a sound risk management and system of internal controls in its business operations to safeguard shareholders' investments and the Group's assets.

This statement is prepared in accordance with the requirement under Paragraph 15.26 (b) of Bursa Malaysia Securities Berhad's Main Market Listing Requirements ("Listing Requirements") and is guided by the "Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers". The Board of Directors of BCB is committed to the continuous improvement of internal controls and risk management practices within the Group to meet its corporate and business objectives.

RESPONSIBILITIES

The Board

The Board has overall responsibility for overseeing the Group's internal control and risk management systems and for reviewing their adequacy and effectiveness. This process lends support to the role of management in implementing the various policies on risk and control, which have been approved by the Board. Due to limitations that are inherent in any system of internal controls, these systems are designed to manage and mitigate, rather than eliminate, the respective inherent risks that exist in achieving the Group's business objectives. Therefore, such systems of internal controls and risk management can only provide reasonable and not absolute assurance against material misstatement or loss.

Management

The Management is responsible in implementing the process to identify, assess, evaluate, monitor and reporting of risk and the effectiveness of the internal control system. Any identified risk which is material will be communicated to the Board together with an action plan to manage the risk.

RISK MANAGEMENT FRAMEWORK

The Board recognises that risk management is an integral part of the Group's business operations and is committed to maintain an appropriate risk management process for identifying and managing risks that may affect the achievement of the Group's business objectives. The Group has in place a process for identifying, assessing, evaluating, monitoring and reporting significant risks for the financial year under review and up to the date of approval of the Annual Report and financial statements.

The Board has delegated to the Audit Committee the responsibility in reviewing the Group's risk profile and the adequacy and effectiveness of the risk management and internal control systems. Management and Heads of Divisions are responsible for managing risks relating to their respective areas of responsibility. The process requires the Management and Heads of Divisions to identify and assess the relevant risks based on their likelihood and magnitude of impact, as well as to identify and evaluate the adequacy and effectiveness of the controls and mitigation measures in place to manage such risks. Key risks relating to the Group's operations are deliberated at the business units' and Company's monthly meetings attended by key management personnel.

A Group Risk Register is maintained to document the principal risks identified across the Group, the respective risk assessments, existing controls and mitigation measures, and the designated risk owners. The Risk Register covers, amongst others, risks relating to the Group's corporate, construction, property development and hotel operations.

The Group Risk Register is formally reviewed and updated in a timely manner, as deemed appropriate by the Board, taking into consideration changes in the Group's operating environment, business activities and other relevant developments. The updated Group Risk Register is tabled to the Audit Committee for its review and deliberation. Significant or emerging risk matters identified outside the annual review cycle are escalated to Management and, where appropriate, to the Audit Committee and the Board.

RISK MANAGEMENT FRAMEWORK (continued)

The Group's principal risks comprise strategic, operational, financial, regulatory and compliance risks arising from its construction, property development and hotel operations. The Group also monitors the external and internal operating environment to identify emerging risks that may impact its business objectives, including cybersecurity, talent retention and sustainability-related risks. Appropriate mitigation measures and control activities have been established, monitored and reviewed periodically by Management and the Audit Committee.

Sustainability-related risks and opportunities are incorporated into the Group's risk management process and are reviewed together with other significant business risks. This includes consideration of environmental, social and governance matters that may affect the Group's long-term sustainability and value creation.

The Group considers risk tolerance levels in assessing and managing its key risks, with risk exposures monitored against the level of risk considered acceptable by Management and the Board. Key risks are periodically reviewed to ensure that risk exposures remain within acceptable parameters.

The Group's risk management practices are guided by generally accepted risk management principles consistent with recognised frameworks such as ISO 31000, and are adapted to suit the Group's business environment and operational requirements.

The Audit Committee also provides oversight in relation to the Group's compliance with applicable laws and regulations, the Listing Requirements, contractual obligations and conditions of business licenses held by the Group.

Management is responsible for promoting a risk-aware culture and ensuring that the principles of effective internal control and risk management are embedded in the Group's key operational processes. This is supported through the Group's Code of Conduct, established policies and procedures, and staff briefings.

Management continues to promote a strong risk-aware culture through regular communication, training initiatives, established policies and procedures, and reinforcement of ethical conduct and accountability across the Group.

INTERNAL AUDIT FUNCTION

The Audit Committee evaluates the effectiveness of the internal auditor in relation to their defined responsibilities. The independent internal audit function is outsourced to a professional internal audit firm which carries out the internal audit reviews based on internal audit plans approved by the Audit Committee and consequentially, the Board of Directors. The internal audit plans are designed and conducted using a risk-based methodology and in accordance with Global Internal Audit Standards (GIAS). The results of the audits are presented to the Audit Committee at their quarterly meetings.

The outsourced internal audit function maintains its independence from operational activities and reports directly to the Audit Committee. This reporting structure enables objective assessment of the effectiveness of the Group's governance, risk management and internal control processes.

Follow up reviews are also carried out to assess the status of implementation of management action plans, which are based on internal audit recommendations. The results of these follow up reviews are also highlighted to the Audit Committee at their quarterly meetings. The internal auditors completed their reviews covering four (4) areas of the Group's operations for the financial year ended 30 June 2026.

OTHER KEY FEATURES OF THE INTERNAL CONTROLS

1. The Group's risk management principles and procedures are clearly documented. The Group's management operates a risk management process that identifies the key risks faced by the Group.

2. There is a comprehensive budgeting system in place that is governed by the policies and guidelines of the Group. The financial results of the various business lines of the Group are reported quarterly in the management reports where variances are analysed against respective budget and acted on in a timely manner. Where necessary, budgets are revised, taking into account any changes in business conditions.

3. The Group's Internal Auditors, reporting to the Audit Committee, performs reviews according to approved internal audit plan of business processes against documented and approved policies to assess the overall continuing effectiveness of internal controls and highlight any significant deviation from these policies that might enhance risks faced by the Group. The Audit Committee conducts annual reviews on the adequacy of the internal audit function's scope of work and resources.

4. The Audit Committee, on behalf of the Board, reviews and holds discussions with management according to approved internal audit plan on the action taken on internal control issues identified in reports prepared by the Internal Auditors, the External Auditors and the Management.

5. Policies and standard operating procedures and policies manuals are available physically and in soft copy to all employees and these also include the Group's reporting hierarchy.

REVIEW OF THIS STATEMENT BY EXTERNAL AUDITORS

The external auditor has reviewed this Statement on Risk Management and Internal Control as required under Paragraph 15.23 of Bursa Malaysia Securities Berhad's Main Market Listing Requirements. The limited assurance review was performed in accordance with Malaysian Approved Standard on Assurance Engagements, ISAE 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information and Audit and Assurance Practice Guide 3 ("AAPG 3") Guidance for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control Included in the Annual Report. AAPG 3 does not require the external auditors to form an opinion on the adequacy and effectiveness of the risk management and internal control systems of the Group.

Based on their limited assurance procedures performed, the external auditor has reported to the Board that nothing has come to their attention which causes them to believe that this Statement is not prepared, in all material respects, in accordance with the disclosures required by section 7 of the SORMIC Guide 2025, nor is the statement factually inaccurate.

CONCLUSION

During the financial year under review, the Board, through the Audit Committee, performed an assessment of the effectiveness of the Group's risk management and internal control systems. The assessment included consideration of risk management reports, internal audit findings, status of management action plans, external audit observations and assurances provided by Management.

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

Based on the review performed and the assurance received, the Board is of the view that the risk management and internal control system are operating satisfactorily and has not resulted in any significant breakdown or weaknesses that would cause any material loss to the Group for the financial year ended 30 June 2026.

This statement was made in accordance with a resolution of the Board of directors passed on 13 October 2026.



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The Directors have pleasure in submitting their report together with the audited financial statements of the Group and of the Company for the financial year ended 30 June 2026.

PRINCIPAL ACTIVITIES

The principal activities of the Company are investment holding, property development and hotel operations. The principal activities of the subsidiaries are mainly property development and letting of properties, provision of project construction services and property investment and hotel management. Further details of the subsidiaries are set out in Note 8 to the financial statements.

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

RESULTS

	Group RM	Company RM
Profit for the financial year	33,007,751	7,551,808
Attributable to:		
Owners of the parent	32,738,641	7,551,808
Non-controlling interests	269,110	-
	33,007,751	7,551,808

DIVIDEND

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

RESERVES AND PROVISIONS

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

ISSUE OF SHARES AND DEBENTURES

There were no new shares or debentures issued during the financial year.

TREASURY SHARES

During the financial year, there were no repurchases of own equity securities from the open market. The shares repurchased are held as treasury shares in accordance with Section 127 of the Companies Act 2016 in Malaysia.

The Company has the right to cancel, resell or distribute the treasury shares as dividends or transfer the treasury shares for the purposes of an employees' share scheme or as purchase consideration at a later date. As treasury shares, the rights attached to voting, dividends and participation in other distribution are suspended. None of the treasury shares repurchased had been sold or cancelled during the financial year.

At the end of the reporting period, a total of 8,882,997 (2025: 8,882,997) treasury shares at cost of RM2,326,666 (2025: RM2,326,666) were held by the Company.

OPTIONS GRANTED OVER UNISSUED SHARES

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

DIRECTORS

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

Tan Sri Dato' Tan Seng Leong*
Tan Lay Hiang*
Tan Lindy*
Tan Vin Sern*
Law Lee Yen
Tan Kok Wee
Dato' Ismail Bin Karim
Dato' Sri Tan Vin Shyan*

** Directors of the Company and its subsidiaries*

The Directors of the subsidiaries of the Company who have held office during the financial year and up to the date of this report, excluding those who are listed above are as follows:

Puan Sri Datin Lim Sui Yong	
Shi Zhongming	
Miao Weiwei	
Datin Sri He Jie	
Chan Wai Keung Barry	
Chan Wai Chung	
Chong Lit Qi[a]	
Li Yaming	*(Alternate Director to Datin Sri He Jie)*
Shen Yiren	*(Alternate Director to Shi Zhongming)*
Lai Lucai	*(Resigned on 12 August 2026)*

[a] Director of a subsidiary that was struck off during the financial year

DIRECTORS' INTERESTS

The Directors holding office at the end of the financial year and their beneficial interests in the ordinary shares of the Company and of its related corporations during the financial year ended 30 June 2026 as recorded in the Register of Directors' Shareholdings kept by the Company under Section 59 of the Companies Act 2016 in Malaysia were as follows:

	Number of ordinary shares			
	Balance as at 1.7.2025	Bought	Sold	Balance as at 30.6.2026
Shares in the Company				
Indirect interest:				
Tan Sri Dato' Tan Seng Leong^	248,984,089	-	-	248,984,089
Shares in ultimate holding company, Evergreen Ratio Sdn. Bhd.				
Direct interests:				
Tan Sri Dato' Tan Seng Leong	700,000	-	-	700,000
Tan Lindy	100,000	-	-	100,000
Tan Vin Sern	100,000	-	-	100,000
Indirect interest:				
Tan Sri Dato' Tan Seng Leong#	100,000	-	-	100,000

^ Deemed interest by virtue of his substantial shareholdings in the ultimate holding company, pursuant to Section 8(4) of the Companies Act 2016 in Malaysia.

Deemed interest of virtue of shareholdings held by spouse, pursuant to Section 59(11)(c) of the Companies Act 2016 in Malaysia.

By virtue of Tan Sri Dato' Tan Seng Leong's substantial interest in the ordinary shares of the ultimate holding company, he is deemed to be interested in the ordinary shares of all the subsidiaries to the extent that the Company has an interest.

None of the other Directors holding office at the end of the financial year held any interests in ordinary shares or debentures of the Company and of its related corporations during the financial year.

DIRECTORS' BENEFITS

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

(a) certain Directors who may be deemed to derive benefits by virtue of trade transactions entered into with companies in which certain Directors have substantial financial interests; and

(b) certain Directors who received remuneration from the subsidiaries as Directors of the subsidiaries.

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

DIRECTORS' REMUNERATION

Fees and other benefits of the Directors of the Group and of the Company who held office during the financial year ended 30 June 2026 are as follows:

	Group RM	Company RM
Non-executive Directors:		
- fees	172,000	172,000
- others	16,500	16,500
	188,500	188,500
Executive Directors:		
- salaries and bonus	6,117,800	1,851,200
- defined contribution plan	1,162,382	351,728
- others	291,260	199,474
	7,571,442	2,402,402
	7,759,942	2,590,902

The estimated monetary value of benefits-in-kind paid to the Directors of the Group and of the Company during the financial year amounted to RM106,400 and RM96,500 (2025: RM115,300 and RM105,400) respectively.

INDEMNITY AND INSURANCE

There were no indemnity given to or insurance effected for the Directors, auditors or officers of the Group and of the Company during the financial year.

OTHER STATUTORY INFORMATION REGARDING THE GROUP AND THE COMPANY

(I) AS AT THE END OF THE FINANCIAL YEAR

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

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

(ii) to ensure that any current assets other than debts, which were unlikely to realise their book values in the ordinary course of business have been written down to their estimated realisable values.

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

OTHER STATUTORY INFORMATION REGARDING THE GROUP AND THE COMPANY (continued)

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

(c) The Directors are not aware of any circumstances:

(i) which would render the amounts written off of bad debts or the amount of provision for doubtful debts in the financial statements of the Group and of the Company inadequate to any material extent;

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

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

(d) In the opinion of the Directors:

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

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

(III) AS AT THE DATE OF THIS REPORT

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

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

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

ULTIMATE HOLDING COMPANY

The Directors regard Evergreen Ratio Sdn. Bhd., a company incorporated in Malaysia as the ultimate holding company.

AUDITORS

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

AUDITORS' REMUNERATION

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

	Group RM	Company RM
Statutory audit	349,860	140,180
Non-statutory audit	8,850	5,550
	358,710	145,730

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

.....
Tan Sri Dato' Tan Seng Leong
Group Managing Director

.....
Tan Vin Sern
Director

Kluang, Johor Darul Ta'zim
13 October 2026

BCB BERHAD

STATEMENT BY DIRECTORS

In the opinion of the Directors, the financial statements set out on pages 73 to 151 have been drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards, and the provisions of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026 and of the financial performance and cash flows of the Group and of the Company for the financial year then ended.

On behalf of the Board,

.....
Tan Sri Dato' Tan Seng Leong
Group Managing Director

.....
Tan Vin Sern
Director

Kluang, Johor Darul Ta'zim
13 October 2026

STATUTORY DECLARATION

I, Tan Vin Sern, being the Director primarily responsible for the financial management of BCB Berhad, do solemnly and sincerely declare that the financial statements set out on pages 73 to 151 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly
declared by the abovenamed
at Kluang, Johor Darul Ta'zim
this 13 October 2026

Tan Vin Sern
CA 36542

Before me:

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF BCB BERHAD (INCORPORATED IN MALAYSIA)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of BCB Berhad, which comprise the statements of financial position as at 30 June 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 73 to 151.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards ("MFRSs"), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

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

Key Audit Matters

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

(a) Revenue recognition for property development and construction contracts

Revenue from property development of the Group for the financial year ended 30 June 2026 amounted to RM126.9 million as disclosed in Note 18 to the financial statements. Revenue from construction contracts of the Group for the financial year ended 30 June 2026 amounted to RM9.3 million as disclosed in Note 18 to the financial statements.

We determined these to be a key audit matter because management is required to exercise significant judgement in determining the satisfaction of performance obligations as stated in the contracts with customers, transaction price allocation and costs in applying the input method to recognise revenue over time.

The Group and the Company identify performance obligations that are distinct and material, which are judgmental in the context of the contracts. Transaction prices are determined based on estimated profit margins prior to its allocation to the identified performance obligations. The Group and the Company also estimate total contract costs in applying the input method to recognise revenue over time. In estimating the total costs to complete, the Group and the Company consider the completeness and accuracy of its cost estimation, including its obligations to contract variation, claims and cost contingencies.

Key Audit Matters (continued)

(a) Revenue recognition for property development and construction contracts (continued)

Audit response

Property development

Our audit procedures included the following:

(i) Re-computed the results of the input method determined by management for revenue recognition based on actual costs incurred and budgeted costs;

(ii) Assessed estimated total costs to complete through inquiries with operational and/or financial personnel of the Group and of the Company, including inspecting documentation to support cost estimates such as cost variations and cost contingencies;

(iii) Compared contract budgets to actual outcomes to assess reliability of management budgeting process; and

(iv) Reviewed property development revenue and profit recognition of the Group and the Company in accordance with MFRS 15 and fulfillment of revenue recognition criteria over time.

Construction contracts

(i) Inspected documentation to support the estimated total contract sum and correspondences from contract customers in relation to variations and claims to corroborate key judgements applied by management;

(ii) Inspected documentation certified by professional consultants to support the contract work performed by the Group to-date;

(iii) Recomputed the progress towards complete satisfaction of performance obligations determined by management for revenue recognition based on contract work certified to-date and budgeted total contract sum;

(iv) Inquired in-house operational and financial personnel of the Group to assess the merits of extension of time submitted to the contract customers for assessing the exposure to liquidated ascertained damages; and

(v) Inspected relevant correspondences and reports, including on-going negotiations with contract customers for the late delivery of contract works.

(b) Impairment assessment of investments in subsidiaries

As at 30 June 2026, the carrying amounts of the Company's investments in subsidiaries were RM235.0 million as disclosed in Note 8 to the financial statements.

We determined this to be a key audit matter because it requires management to exercise significant judgements in determining the recoverable amount, estimating the future results and key assumptions applied to cash flow projections of these subsidiaries. These key assumptions include forecast growth in future revenues and operating profit margin, as well as determining an appropriate pre-tax discount rate.

Key Audit Matters (continued)

(b) Impairment assessment of investments in subsidiaries (continued)

Audit response

Our audit procedures included the following:

(i) assessed the historical reliability of management's cash flow forecasts by comparing prior period forecasts to actual results for the financial year;

(ii) evaluated the reasonableness of the key assumptions applied by management in the cash flow forecasts to historical results and available external industry sources of data, including developing an auditor's point of estimate to compare against management's estimate; and

(iii) performed sensitivity analysis to stress test the key assumptions used in the impairment assessment.

(c) Impairment of amounts due from subsidiaries

As at 30 June 2026, the Company had non-current and current amounts due from subsidiaries of RM81.4 million and RM68.2 million respectively, with related impairment losses of RM0.6 million and RM0.5 million respectively, as disclosed in Note 10 to the financial statements.

We determined this to be a key audit matter because management is required to exercise significant judgement in determining the probability of default by amounts due from subsidiaries, appropriate forward-looking information adjustments applied by management.

Audit response

Our audit procedures included the following:

(i) recomputed probability of default using historical data and forward-looking adjustment applied by management;

(ii) assessed the appropriateness of the indicators of significant increase in credit risk applied by the management and the resultant basis for classification of exposure into respective stages;

(iii) challenged management on the basis for determining cash flows recoverable, where applicable; and

(iv) assessed actual loss events subsequent to the end of reporting period for its relationship with the indicators of significant increase in credit risk applied by management.

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.

Responsibilities of the Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements of the Group and of the Company that give a true and fair view in accordance with MFRSs, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the Directors are responsible for assessing the ability of the Group and of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

(a) Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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

(f) Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the financial statements of the Group. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, 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 year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other 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.

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

Ng Soe Kei
02982/08/2027 J
Chartered Accountant

Kuala Lumpur
13 October 2026

STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
ASSETS					
NON-CURRENT ASSETS					
Property, plant and equipment	5	47,957,165	48,047,602	36,762,697	38,391,716
Investment properties	6	53,693,000	53,662,000	7,500,000	6,425,000
Inventories	7	364,866,650	428,898,907	177,191,612	164,276,790
Investments in subsidiaries	8	-	-	234,990,910	298,934,663
Deferred tax assets	9	7,319,792	4,740,296	2,369,381	1,813,824
Trade and other receivables	10	33,724	27,265	80,847,913	110,419,196
		473,870,331	535,376,070	539,662,513	620,261,189
CURRENT ASSETS					
Inventories	7	592,923,940	593,888,046	62,458,282	75,794,645
Trade and other receivables	10	92,244,133	101,754,132	78,883,845	38,480,634
Contract assets	11	10,538,349	21,931,329	-	-
Current tax assets		4,078,536	6,040,665	2,637,268	3,712,982
Cash and bank balances	12	61,172,941	39,312,406	8,146,040	8,635,193
		760,957,899	762,926,578	152,125,435	126,623,454
TOTAL ASSETS		1,234,828,230	1,298,302,648	691,787,948	746,884,643
EQUITY AND LIABILITIES					
EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT					
Share capital	13	206,250,000	206,250,000	206,250,000	206,250,000
Treasury shares	13	(2,326,666)	(2,326,666)	(2,326,666)	(2,326,666)
Revaluation reserve	14	5,265,558	5,672,734	5,265,558	5,672,734
Retained earnings		365,157,269	332,418,628	98,723,168	91,171,360
		574,346,161	542,014,696	307,912,060	300,767,428
Non-controlling interests	8(i)	36,267,487	36,773,586	-	-
TOTAL EQUITY		610,613,648	578,788,282	307,912,060	300,767,428

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
LIABILITIES					
NON-CURRENT LIABILITIES					
Borrowings	15	213,404,619	234,240,763	137,661,567	172,145,836
Lease liabilities	16	3,378,609	2,426,801	729,880	1,352,623
Other payables	17	55,672	1,501,576	-	-
Deferred tax liabilities	9	25,091	507,089	-	-
		216,863,991	238,676,229	138,391,447	173,498,459
CURRENT LIABILITIES					
Borrowings	15	92,065,823	121,093,404	79,506,879	82,984,152
Lease liabilities	16	1,956,809	1,908,129	819,586	1,061,119
Trade and other payables	17	221,286,127	273,224,744	142,366,736	168,373,021
Contract liabilities	11	88,456,160	80,618,848	22,791,240	20,200,464
Current tax liabilities		3,585,672	3,993,012	-	-
		407,350,591	480,838,137	245,484,441	272,618,756
TOTAL LIABILITIES		624,214,582	719,514,366	383,875,888	446,117,215
TOTAL EQUITY AND LIABILITIES		1,234,828,230	1,298,302,648	691,787,948	746,884,643

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

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Revenue	18	351,197,513	208,386,303	29,846,944	30,383,789
Cost of sales	19	(243,367,238)	(130,423,355)	(12,591,600)	(10,866,302)
Gross profit		107,830,275	77,962,948	17,255,344	19,517,487
Other operating income		8,315,444	8,727,679	3,643,663	4,503,018
Administrative expenses		(43,962,502)	(41,690,686)	(14,213,197)	(13,696,423)
Net reversals of impairment losses/ (impairment losses) on financial assets	22(a)	1,984,905	(1,282,789)	2,170,586	(2,235,030)
Marketing and selling expenses		(10,068,901)	(5,296,866)	(445,064)	(867,475)
Other operating expenses		(7,307,125)	(5,443,220)	(2,885,381)	(1,282,860)
Finance income	20	405,732	1,932,751	8,454,491	10,720,806
Finance costs	20	(12,862,027)	(18,962,762)	(6,855,609)	(11,686,659)
Profit before tax	22	44,335,801	15,947,055	7,124,833	4,972,864
Taxation	23	(11,328,050)	(6,248,614)	426,975	298,699
Profit for the financial year		33,007,751	9,698,441	7,551,808	5,271,563
Other comprehensive income:					
Items that will not be reclassified subsequently to profit or loss					
Revaluation loss on property, plant and equipment		(407,176)	-	(407,176)	-
Total other comprehensive loss, net of tax		(407,176)	-	(407,176)	-
Total comprehensive income		32,600,575	9,698,441	7,144,632	5,271,563

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (continued)

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Profit attributable to:					
Owners of the parent		32,738,641	9,076,297	7,551,808	5,271,563
Non-controlling interests	8(i)	269,110	622,144	-	-
		33,007,751	9,698,441	7,551,808	5,271,563
Total comprehensive income attributable to:					
Owners of the parent		32,331,465	9,076,297	7,144,632	5,271,563
Non-controlling interests	8(i)	269,110	622,144	-	-
		32,600,575	9,698,441	7,144,632	5,271,563
Earnings per share attributable to owners of the parent (sen)					
- Basic and diluted	24	8.11	2.25		

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

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

Group	Share capital RM	Treasury shares RM	Revaluation reserve RM	Retained earnings RM	Total attributable to owners of the parent RM	Non-controlling interests RM	Total equity RM
Balance as at 1 July 2025	206,250,000	(2,326,666)	5,672,734	332,418,628	542,014,696	36,773,586	578,788,282
Profit for the financial year	-	-	-	32,738,641	32,738,641	269,110	33,007,751
Other comprehensive loss, net of tax	-	-	(407,176)	-	(407,176)	-	(407,176)
Total comprehensive (loss)/income	-	-	(407,176)	32,738,641	32,331,465	269,110	32,600,575
Total transactions with owners							
Issuance of shares by subsidiary to non-controlling interests (Note 8(f))	-	-	-	-	-	162,791	162,791
Dividend payable to non-controlling interests	-	-	-	-	-	(938,000)	(938,000)
Total transactions with owners	-	-	-	-	-	(775,209)	(775,209)
Balance as at 30 June 2026	206,250,000	(2,326,666)	5,265,558	365,157,269	574,346,161	36,267,487	610,613,648
Balance as at 1 July 2024	206,250,000	(3,373,365)	5,672,734	322,770,568	531,319,937	36,151,442	567,471,379
Profit for the financial year	-	-	-	9,076,297	9,076,297	622,144	9,698,441
Other comprehensive income, net of tax	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	9,076,297	9,076,297	622,144	9,698,441
Total transactions with owners							
Distribution of treasury share (Note 25)	-	1,046,699	-	-	1,046,699	-	1,046,699
Dividend reversal (Note 25)	-	-	-	571,763	571,763	-	571,763
Total transactions with owners	-	1,046,699	-	571,763	1,618,462	-	1,618,462
Balance as at 30 June 2025	206,250,000	(2,326,666)	5,672,734	332,418,628	542,014,696	36,773,586	578,788,282

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

Company	Share capital RM	Treasury shares RM	Revaluation reserve RM	Retained earnings RM	Total equity RM
Balance as at 1 July 2025	206,250,000	(2,326,666)	5,672,734	91,171,360	300,767,428
Profit for the financial year	-	-	-	7,551,808	7,551,808
Other comprehensive loss, net of tax	-	-	(407,176)	-	(407,176)
Total comprehensive (loss)/ income	-	-	(407,176)	7,551,808	7,144,632
Balance as at 30 June 2026	206,250,000	(2,326,666)	5,265,558	98,723,168	307,912,060
Balance as at 1 July 2024	206,250,000	(3,373,365)	5,672,734	85,328,034	293,877,403
Profit for the financial year	-	-	-	5,271,563	5,271,563
Other comprehensive income, net of tax	-	-	-	-	-
Total comprehensive income	-	-	-	5,271,563	5,271,563
Total transactions with owners					
Distribution of treasury share (Note 25)	-	1,046,699	-	-	1,046,699
Dividend reversal (Note 25)	-	-	-	571,763	571,763
Total transactions with owners	-	1,046,699	-	571,763	1,618,462
Balance as at 30 June 2025	206,250,000	(2,326,666)	5,672,734	91,171,360	300,767,428

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

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

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit before tax		44,335,801	15,947,055	7,124,833	4,972,864
Adjustments:					
Depreciation of property, plant and equipment	5	3,205,834	3,589,940	1,736,216	1,809,357
Dividend income	18	-	-	(6,062,000)	(12,000,000)
Unwinding interest on financial guarantee contract	22	-	-	(1,472,619)	(1,457,758)
Interest income	20	(405,732)	(1,932,751)	(8,454,491)	(10,720,806)
Interest expense	20	11,511,134	15,357,520	6,815,057	11,457,952
Gain on disposals of property, plant and equipment	22	(847,018)	(453,994)	(49,120)	(431,996)
Fair value adjustment on investment properties	22	(1,400,976)	(352,501)	(1,075,000)	-
Gain on remeasurement of lease modifications	16(d)	(188,688)	(44,552)	(85,015)	(44,552)
Impairment losses on:					
- amounts due from subsidiaries	10(i)	-	-	-	1,530,436
- contract assets	11(d)	977,367	1,572,283	-	-
- equity loans	8(h)	-	-	-	1,877,321
- other receivables	10(i)	179,188	1,167,999	80,405	-
- trade receivables	10(i)	5,932,050	2,277,807	262,180	149,654
- investment in subsidiary		-	-	-	500,000
Bad debt written off	22	65,924	-	146,064	181,727
Inventories written down	7(c)(iii)	1,271,564	-	1,271,564	-
Loss on strike off subsidiaries		-	-	4	500,103
Property, plant and equipment written off	5	37	466	-	-
Reversals of impairment losses on:					
- amounts due from subsidiaries	10(i)	-	-	(724,012)	(202,497)
- equity loan	8(h)	-	-	(1,456,251)	-
- contract assets	11(d)	(2,681,941)	(386,107)	-	-
- other receivables	10(i)	(3,297,301)	(812,086)	(250,874)	(801,618)
- trade receivables	10(i)	(3,094,268)	(2,537,107)	(82,034)	(318,266)
Operating profit/(loss) before working capital changes		55,562,975	33,393,972	(2,275,093)	(2,998,079)

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
CASH FLOWS FROM OPERATING ACTIVITIES (continued)					
Operating profit/(loss) before working capital changes		55,562,975	33,393,972	(2,275,093)	(2,998,079)
Working capital changes:					
Land held for property development		30,976,808	1,095,189	-	-
Property development costs		(81,877,404)	(49,442,538)	(1,389,182)	1,711,706
Inventories held for sale		133,166,639	43,938,722	11,988,270	4,815,629
Trade and other receivables		9,781,635	3,141,657	67,906,939	34,737,969
Contract assets		13,097,554	(4,054,167)	-	-
Trade and other payables		(55,768,186)	16,652,903	(7,034,844)	(12,491,956)
Contract liabilities		7,837,312	(8,614,660)	2,590,776	(559,096)
Cash generated from operations		112,777,333	36,111,078	71,786,866	25,216,173
Tax paid		(13,781,887)	(8,793,570)	-	(231,388)
Tax refunded		1,075,714	43,108	1,075,714	-
Net cash from operating activities		100,071,160	27,360,616	72,862,580	24,984,785
CASH FLOWS FROM INVESTING ACTIVITIES					
Additions to land held for property development	7(a)	(18,541,244)	(169,868,459)	(11,449,111)	(137,469,907)
Interest received		405,732	1,932,751	8,454,491	10,720,806
Advances to subsidiaries		-	-	(6,644,908)	(13,460,674)
Proceeds from disposals of:					
- property, plant and equipment		1,625,223	539,000	49,120	517,000
- investment properties		1,369,976	1,987,215	-	-
Purchase of property, plant and equipment	5(h)	(1,116,907)	(1,480,639)	(374,699)	(311,704)
Net cash used in investing activities		(16,257,220)	(166,890,132)	(9,965,107)	(140,004,479)

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from issuance of shares in subsidiary		162,791	-	-	-
Advances from a related party		1,445,665	21,211,795	1,445,665	21,211,795
Repayments to subsidiaries		-	-	(18,944,487)	(5,280,305)
Drawdown of borrowings:					
- bridging loans		5,000,000	5,000,000	-	-
- term loans		31,170,469	190,275,341	4,530,000	133,000,429
- revolving credit		-	11,500,000	-	11,500,000
- bankers' acceptance		1,792,000	5,503,000	1,792,000	5,181,000
Interest paid on borrowings		(10,988,875)	(14,862,964)	(6,677,597)	(11,292,867)
Interest paid on lease liabilities		(522,259)	(494,556)	(137,460)	(165,085)
Repayments of borrowings:					
- bridging loans		(6,575,385)	(745,019)	-	-
- term loans		(74,620,217)	(56,742,452)	(40,983,858)	(23,283,731)
- revolving credit		-	(3,980,000)	-	(180,000)
- bankers' acceptance		(2,791,000)	(7,903,000)	(1,793,000)	(7,152,000)
Payments of lease liabilities		(2,187,002)	(2,594,146)	(1,111,205)	(1,364,363)
Withdrawal/(Placement) of fixed deposits pledged to licensed banks		429,178	(3,003)	-	-
Net cash (used in)/from financing activities		(57,684,635)	146,164,996	(61,879,942)	122,174,873
Net increase in cash and cash equivalents		26,129,305	6,635,480	1,017,531	7,155,179
Cash and cash equivalents at beginning of financial year		3,772,794	(2,862,686)	(17,491,411)	(24,646,590)
Cash and cash equivalents at end of financial year	12(d)	29,902,099	3,772,794	(16,473,880)	(17,491,411)

RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

Borrowings (Note 15)	Bridging loans RM	Term loans RM	Revolving credits RM	Bankers' acceptances RM	Total borrowings* RM
Group					
At 1 July 2025	4,254,981	289,335,752	24,040,000	2,593,000	320,223,733
Cash flows:					
- drawdowns	5,000,000	31,170,469	-	1,792,000	37,962,469
- repayments	(6,575,385)	(74,620,217)	-	(2,791,000)	(83,986,602)
- interest paid	(85,999)	(5,548,624)	(1,242,816)	(91,842)	(6,969,281)
Non-cash changes:					
- interest expense	85,999	5,548,624	1,242,816	91,842	6,969,281
At 30 June 2026	2,679,596	245,886,004	24,040,000	1,594,000	274,199,600
At 1 July 2024	-	155,802,863	16,520,000	4,993,000	177,315,863
Cash flows:					
- drawdowns	5,000,000	190,275,341	11,500,000	5,503,000	212,278,341
- repayments	(745,019)	(56,742,452)	(3,980,000)	(7,903,000)	(69,370,471)
- interest paid	(21,621)	(9,456,526)	(1,052,416)	(38,249)	(10,568,812)
Non-cash changes:					
- interest expense	21,621	9,456,526	1,052,416	38,249	10,568,812
At 30 June 2025	4,254,981	289,335,752	24,040,000	2,593,000	320,223,733

Borrowings (Note 15)	Term loans RM	Revolving credits RM	Bankers' acceptances RM	Total borrowings* RM
Company				
At 1 July 2025	204,366,384	24,040,000	597,000	229,003,384
Cash flows:				
- drawdowns	4,530,000	-	1,792,000	6,322,000
- repayments	(40,983,858)	-	(1,793,000)	(42,776,858)
- interest paid	(1,817,719)	(1,242,816)	-	(3,060,535)
Non-cash changes:				
- interest expense	1,817,719	1,242,816	-	3,060,535
At 30 June 2026	167,912,526	24,040,000	596,000	192,548,526

RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES (continued)

Borrowings (Note 15)	Term loans RM	Revolving credits RM	Bankers' acceptances RM	Total borrowings* RM
Company				
At 1 July 2024	94,649,686	12,720,000	2,568,000	109,937,686
Cash flows:				
- drawdowns	133,000,429	11,500,000	5,181,000	149,681,429
- repayments	(23,283,731)	(180,000)	(7,152,000)	(30,615,731)
- interest paid	(6,603,911)	(932,783)	-	(7,536,694)
Non-cash changes:				
- interest expense	6,603,911	932,783	-	7,536,694
At 30 June 2025	204,366,384	24,040,000	597,000	229,003,384

** Exclude bank overdrafts*

Lease liabilities (Note 16)		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
At 1 July 2025/2024		4,334,930	5,762,202	2,413,742	2,972,531
Cash flows		(2,709,261)	(3,088,702)	(1,248,665)	(1,529,448)
Non-cash flows:					
- Purchase of property, plant and equipment	5(h)	3,899,869	1,166,874	278,000	805,574
- Reassessment and modification		(712,379)	-	(31,071)	-
- Unwinding of interest		522,259	494,556	137,460	165,085
At 30 June 2026/2025		5,335,418	4,334,930	1,549,466	2,413,742

Amounts owing to (Note 17)	Related party Group and Company		Subsidiaries Company	
	2026 RM	2025 RM	2026 RM	2025 RM
At 1 July 2025/2024	33,660,356	12,448,561	99,527,316	104,807,621
Cash flows	1,445,665	21,211,795	(18,944,487)	(5,280,305)
At 30 June 2026/2025	35,106,021	33,660,356	80,582,829	99,527,316

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

1. CORPORATE INFORMATION

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

The principal place of business and the registered office of the Company are located at No. 4B, 2nd & 3rd Floor, Jalan Sentol, South Wing - Kluang Parade, 86000 Kluang, Johor Darul Ta'zim.

The ultimate holding company of the Company is Evergreen Ratio Sdn. Bhd., a company incorporated and domiciled in Malaysia.

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

The financial statements were authorised for issue in accordance with a resolution of the Directors on 13 October 2026.

2. PRINCIPAL ACTIVITIES

The principal activities of the Company are investment holding, property development and hotel operations. The principal activities of the subsidiaries are mainly property development and letting of properties, provision of project construction services and property investment and hotel management. The other details of the subsidiaries are set out in Note 8 to the financial statements.

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

3. BASIS OF PREPARATION

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

The accounting policies adopted are consistent with those of the previous financial year. The new MFRSs and Amendments to MFRSs adopted during the financial year are disclosed in Note 31 to the financial statements.

The financial statements of the Group and of the Company have been prepared under the historical cost convention except as otherwise stated in the financial statements.

The current liabilities of the Company exceeded its current assets by RM93,359,006 as at 30 June 2026. The Company had carried out cash flow reviews for the next twelve (12) months to ensure that the business operations have sufficient funds available to meet their obligations as and when they fall due. In addition, the Company has sufficient credit facilities in place to meet their operational requirements.

The Directors are confident that the Company will continue to operate profitably and generate sufficient cash flows from operations in the foreseeable future and there were no material uncertainties as at the end of the reporting period on the going concern assumption applied in the preparation of financial statements.

4. OPERATING SEGMENTS

BCB Berhad and its subsidiaries are principally engaged in investment holding, property development and management activities, construction and related activities and hotel operations.

BCB Berhad has arrived at three (3) reportable segments that are organised and managed separately according to the nature of products and services, specific expertise and technologies requirements, which requires different business and marketing strategies. The reportable segments are summarised as follows:

(a) Property development and management services

Development and property management of residential and commercial properties.

(b) Construction and related activities

Securing and carrying out construction contracts.

(c) Others

Hotel operations and dormant companies.

Segment performance is evaluated based on operating profit, excluding non-recurring losses.

Inter-segment revenue is priced along the same lines as sales to external customers and conditions and is eliminated on the consolidated financial statements. These policies have been applied constantly throughout the current and previous financial years.

The Group does not have significant reliance on a single major customer, with whom the Group transacted ten (10) percent or more of its revenue during the financial year.

No geographical segment information is presented as the operations of the Group and the location of the customers are principally in Malaysia.

Segment assets exclude tax assets. Segment liabilities exclude tax liabilities.

4. OPERATING SEGMENTS (continued)

The following table provides an analysis of the revenue, results, assets, liabilities and other information by business segment of the Group:

2026	Property development and management activities RM	Construction and related activities RM	Others RM	Total RM
Revenue				
Total revenue	341,220,889	118,367,599	4,598,272	464,186,760
Inter-segment revenue	(3,910,790)	(109,078,457)	-	(112,989,247)
Revenue from external customers	337,310,099	9,289,142	4,598,272	351,197,513
Results				
Finance income	405,732	-	-	405,732
Finance costs	(12,540,516)	(309,950)	(11,561)	(12,862,027)
Net finance costs	(12,134,784)	(309,950)	(11,561)	(12,456,295)
Depreciation of property, plant and equipment	2,281,483	494,039	430,312	3,205,834
Segment profit before income tax	39,267,576	4,298,082	770,143	44,335,801
Tax expense	(11,103,950)	(224,100)	-	(11,328,050)
Other non-cash items:				
Additions to non-current assets other than financial instruments and deferred tax assets	31,586,492	655,345	-	32,241,837
Bad debts written off	-	-	65,924	65,924
Fair value adjustment on investment properties	(1,400,976)	-	-	(1,400,976)
Gain on disposal of property, plant and equipment	(110,220)	(736,798)	-	(847,018)
Gain on reassessment and modification of right-of-use asset	(188,688)	-	-	(188,688)
Impairment losses on:				
- contract assets	656,169	321,198	-	977,367
- other receivables	175,439	3,749	-	179,188
- trade receivables	5,932,050	-	-	5,932,050
Property, plant and equipment written off	37	-	-	37
Reversals of impairment losses on:				
- contract assets	(2,672,633)	(9,308)	-	(2,681,941)
- other receivables	(3,297,301)	-	-	(3,297,301)
- trade receivables	(3,094,268)	-	-	(3,094,268)
Segment assets	1,195,414,743	7,506,323	20,508,836	1,223,429,902
Segment liabilities	529,151,351	90,792,133	660,335	620,603,819

4. OPERATING SEGMENTS (continued)

The following table provides an analysis of the revenue, results, assets, liabilities and other information by business segment of the Group: (continued)

2025	Property development and management activities RM	Construction and related activities RM	Others RM	Total RM
Revenue				
Total revenue	195,654,751	115,766,741	4,897,749	316,319,241
Inter-segment revenue	(12,088,800)	(95,844,138)	-	(107,932,938)
Revenue from external customers	183,565,951	19,922,603	4,897,749	208,386,303
Results				
Finance income	1,932,751	-	-	1,932,751
Finance costs	(18,360,515)	(589,661)	(12,586)	(18,962,762)
Net finance costs	(16,427,764)	(589,661)	(12,586)	(17,030,011)
Depreciation of property, plant and equipment	2,685,960	473,668	430,312	3,589,940
Segment profit before income tax	11,347,215	3,420,126	1,179,714	15,947,055
Tax expense	(6,123,606)	(125,008)	-	(6,248,614)
Other non-cash items:				
Additions to non-current assets other than financial instruments and deferred tax assets	172,107,404	408,568	-	172,515,972
Fair value adjustment on investment properties	(454,215)	101,714	-	(352,501)
Gain on disposal of property, plant and equipment	(431,997)	(16,998)	(4,999)	(453,994)
Gain on reassessment and modification of right-of-use asset	(44,552)	-	-	(44,552)
Impairment losses on:				
- contract assets	1,512,221	60,062	-	1,572,283
- other receivables	1,149,882	18,117	-	1,167,999
- trade receivables	2,277,807	-	-	2,277,807
Property, plant and equipment written off	445	13	8	466
Reversals of impairment losses on:				
- contract assets	(379,407)	(6,700)	-	(386,107)
- other receivables	(801,618)	(10,468)	-	(812,086)
- trade receivables	(2,537,107)	-	-	(2,537,107)
Segment assets	1,256,321,546	8,383,199	22,816,942	1,287,521,687
Segment liabilities	616,438,957	97,971,972	603,336	715,014,265

4. OPERATING SEGMENTS (continued)

Reconciliations of reportable segment assets and liabilities to the corresponding amounts of the Group are as follows:

	2026 RM	2025 RM
Assets		
Total assets for reportable segments	1,223,429,902	1,287,521,687
Tax assets	11,398,328	10,780,961
Assets of the Group per consolidated statement of financial position	1,234,828,230	1,298,302,648
Liabilities		
Total liabilities for reportable segments	620,603,819	715,014,265
Tax liabilities	3,610,763	4,500,101
Liabilities of the Group per consolidated statement of financial position	624,214,582	719,514,366

5. PROPERTY, PLANT AND EQUIPMENT

Group	Balance as at 1.7.2025 RM	Additions RM	Disposals RM	Reclassification RM	Lease Modification RM	Written off RM	Fair value adjustments RM	Depreciation charge for the financial year RM	Balance as at 30.6.2026 RM
2026									
Carrying amount									
Freehold land	1,124,761	-	(601,600)	-	-	-	-	-	523,161
Leasehold land									
- Right-of-use assets	2,473,406	-	-	-	-	-	-	(36,374)	2,437,032
Hotel properties, at valuation	32,437,694	-	-	-	-	-	(535,758)	(566,442)	31,335,494
Buildings									
- Owned	4,537,705	-	(142,913)	(74,998)	-	-	-	(132,668)	4,187,126
- Right-of-use assets	1,546,648	2,624,179	-	-	(587,379)	-	-	(1,175,622)	2,407,826
Plant and machinery									
- Owned	218,292	72,950	-	92,000	-	-	-	(104,653)	278,589
- Right-of-use assets	92,000	-	-	(92,000)	-	-	-	-	-
Motor vehicles									
- Owned	74,295	59,502	(3)	74,998	-	-	-	(35,088)	173,704
- Right-of-use assets	2,466,794	1,481,497	(33,689)	-	-	-	-	(496,377)	3,418,225
Renovation	1,169,642	172,312	-	(96,091)	-	-	-	(164,038)	1,081,825
Furniture, fittings and office equipment									
- Owned	1,900,118	606,336	-	96,091	-	(37)	-	(493,942)	2,108,566
- Right-of-use assets	6,247	-	-	-	-	-	-	(630)	5,617
	48,047,602	5,016,776	(778,205)	-	(587,379)	(37)	(535,758)	(3,205,834)	47,957,165

5. PROPERTY, PLANT AND EQUIPMENT (continued)

	At 30.6.2026			
Group	**Cost RM**	**Valuation RM**	**Accumulated depreciation RM**	**Carrying amount RM**
Freehold land	523,161	-	-	523,161
Leasehold land				
- Right-of-use assets	3,164,506	-	(727,474)	2,437,032
Hotel properties, at valuation	-	41,111,044	(9,775,550)	31,335,494
Buildings				
- Owned	5,324,776	-	(1,137,650)	4,187,126
- Right-of-use assets	7,146,080	-	(4,738,254)	2,407,826
Plant and machinery				
- Owned	2,177,591	-	(1,899,002)	278,589
- Right-of-use assets	-	-	-	-
Motor vehicles				
- Owned	3,845,573	-	(3,671,869)	173,704
- Right-of-use assets	6,091,289	-	(2,673,064)	3,418,225
Renovation	10,774,607	-	(9,692,782)	1,081,825
Furniture, fittings and office equipment				
- Owned	22,000,037	-	(19,891,471)	2,108,566
- Right-of-use assets	6,300	-	(683)	5,617
	61,053,920	41,111,044	(54,207,799)	47,957,165

5. PROPERTY, PLANT AND EQUIPMENT (continued)

Group	Balance as at 1.7.2024 RM	Additions RM	Disposals RM	Termination of lease RM	Written off RM	Depreciation charge for the financial year RM	Balance as at 30.6.2025 RM
2025							
Carrying amount							
Freehold land	1,165,187	-	(40,426)	-	-	-	1,124,761
Leasehold land							
- Right-of-use assets	2,509,778	-	-	-	-	(36,372)	2,473,406
Hotel properties, at valuation	33,004,137	-	-	-	-	(566,443)	32,437,694
Buildings							
- Owned	4,484,954	220,908	(44,577)	-	-	(123,580)	4,537,705
- Right-of-use assets	2,051,957	805,574	-	(29,587)	-	(1,281,296)	1,546,648
Plant and machinery							
- Owned	22,869	220,381	(2)	-	(6)	(24,950)	218,292
- Right-of-use assets	165,600	-	-	-	-	(73,600)	92,000
Motor vehicles							
- Owned	98,234	2	(1)	-	(5)	(23,935)	74,295
- Right-of-use assets	2,970,461	396,106	-	-	-	(899,773)	2,466,794
Renovation	1,122,728	199,878	-	-	-	(152,964)	1,169,642
Furniture, fittings and office equipment							
- Owned	1,509,183	798,364	-	-	(455)	(406,974)	1,900,118
- Right-of-use assets	-	6,300	-	-	-	(53)	6,247
	49,105,088	2,647,513	(85,006)	(29,587)	(466)	(3,589,940)	48,047,602

5. PROPERTY, PLANT AND EQUIPMENT (continued)

	At 30.6.2025			
Group	**Cost RM**	**Valuation RM**	**Accumulated depreciation RM**	**Carrying amount RM**
Freehold land	1,124,761	-	-	1,124,761
Leasehold land				
- Right-of-use assets	3,164,506	-	(691,100)	2,473,406
Hotel properties, at valuation	-	41,646,802	(9,209,108)	32,437,694
Buildings				
- Owned	5,571,176	-	(1,033,471)	4,537,705
- Right-of-use assets	6,789,178	-	(5,242,530)	1,546,648
Plant and machinery				
- Owned	1,736,641	-	(1,518,349)	218,292
- Right-of-use assets	368,000	-	(276,000)	92,000
Motor vehicles				
- Owned	4,491,000	-	(4,416,705)	74,295
- Right-of-use assets	4,831,789	-	(2,364,995)	2,466,794
Renovation	10,728,567	-	(9,558,925)	1,169,642
Furniture, fittings and office equipment				
- Owned	21,500,083	-	(19,599,965)	1,900,118
- Right-of-use assets	6,300	-	(53)	6,247
	60,312,001	41,646,802	(53,911,201)	48,047,602

Company	**Balance as at 1.7.2025 RM**	**Additions RM**	**Revaluation adjustment RM**	**Reassessment and modification RM**	**Depreciation charge for the financial year RM**	**Balance as at 30.6.2026 RM**
2026						
Carrying amount						
Freehold land	101,063	-	-	-	-	101,063
Leasehold land						
- Right-of-use assets	2,473,406	-	-	-	(36,374)	2,437,032
Hotel properties, at valuation	32,437,694	-	(535,758)	-	(566,442)	31,335,494
Buildings						
- Owned	344,604	-	-	-	(11,773)	332,831
- Right-of-use assets	1,051,092	-	-	(9,744)	(524,654)	516,694
Plant and machinery	18,500	-	-	-	(2,000)	16,500
Motor vehicles						
- Owned	1	59,500	-	-	(11,900)	47,601
- Right-of-use assets	880,772	309,390	-	-	(332,884)	857,278
Renovation	692,821	47,000	-	-	(93,672)	646,149
Furniture, fittings and office equipment	391,763	236,809	-	-	(156,517)	472,055
	38,391,716	652,699	(535,758)	(9,744)	(1,736,216)	36,762,697

5. PROPERTY, PLANT AND EQUIPMENT (continued)

Company	At 30.6.2026 Cost RM	Valuation RM	Accumulated depreciation RM	Carrying amount RM
Freehold land	101,063	-	-	101,063
Leasehold land				
- Right-of-use assets	3,164,506	-	(727,474)	2,437,032
Hotel properties, at valuation	-	41,111,044	(9,775,550)	31,335,494
Buildings				
- Owned	588,665	-	(255,834)	332,831
- Right-of-use assets	2,887,524	-	(2,370,830)	516,694
Plant and machinery	1,191,202	-	(1,174,702)	16,500
Motor vehicles				
- Owned	1,592,500	-	(1,544,899)	47,601
- Right-of-use assets	1,664,422	-	(807,144)	857,278
Renovation	8,829,579	-	(8,183,430)	646,149
Furniture, fittings and office equipment	15,779,465	-	(15,307,410)	472,055
	35,798,926	41,111,044	(40,147,273)	36,762,697

Company	Balance as at 1.7.2024 RM	Additions RM	Disposals RM	Reassessment and modification RM	Depreciation charge for the financial year RM	Balance as at 30.6.2025 RM
2025						
Carrying amount						
Freehold land	141,489	-	(40,426)	-	-	101,063
Leasehold land						
- Right-of-use assets	2,509,778	-	-	-	(36,372)	2,473,406
Hotel properties, at valuation	33,004,137	-	-	-	(566,443)	32,437,694
Buildings						
- Owned	401,852	-	(44,578)	-	(12,670)	344,604
- Right-of-use assets	900,648	805,574	-	(29,587)	(625,543)	1,051,092
Plant and machinery	-	20,000	-	-	(1,500)	18,500
Motor vehicles						
- Owned	1	-	-	-	-	1
- Right-of-use assets	1,232,729	-	-	-	(351,957)	880,772
Renovation	780,031	-	-	-	(87,210)	692,821
Furniture, fittings and office equipment	227,721	291,704	-	-	(127,662)	391,763
	39,198,386	1,117,278	(85,004)	(29,587)	(1,809,357)	38,391,716

5. PROPERTY, PLANT AND EQUIPMENT (continued)

	At 30.6.2025			
Company	**Cost RM**	**Valuation RM**	**Accumulated depreciation RM**	**Carrying amount RM**
Freehold land	101,063	-	-	101,063
Leasehold land				
- Right-of-use assets	3,164,506	-	(691,100)	2,473,406
Hotel properties, at valuation	-	41,646,802	(9,209,108)	32,437,694
Buildings				
- Owned	588,665	-	(244,061)	344,604
- Right-of-use assets	4,031,298	-	(2,980,206)	1,051,092
Plant and machinery	1,191,202	-	(1,172,702)	18,500
Motor vehicles				
- Owned	2,070,300	-	(2,070,299)	1
- Right-of-use assets	1,355,032	-	(474,260)	880,772
Renovation	8,782,579	-	(8,089,758)	692,821
Furniture, fittings and office equipment	15,542,656	-	(15,150,893)	391,763
	36,827,301	41,646,802	(40,082,387)	38,391,716

(a) All items of property, plant and equipment (except for hotel properties) are initially measured at cost. After initial recognition, property, plant and equipment, except for freehold land and hotel properties, are stated at cost less accumulated depreciation and any accumulated impairment losses.

Hotel properties are stated at valuation, which is the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hotel properties are revalued every three years from the last date of valuation or at shorter intervals whenever the fair value of the said assets is expected to differ substantially from its carrying amounts. The surplus arising from such revaluations is credited to shareholders' equity as a revaluation reserve, net of deferred tax, if any, and any subsequent deficit is offset against such surplus to the extent of a previous increase for the same property. In all other cases, the deficit would be charged to profit or loss. For a revaluation increase subsequent to a revaluation deficit of the same asset, the surplus is recognised as income to the extent that it reverses the deficit previously recognised as an expense with the balance of increase credited to revaluation reserve.

(b) Depreciation is calculated to write down the cost of the assets to their residual values on a straight line basis over their estimated useful lives. The estimated useful lives represent common life expectancies applied in the industry within which the Group operates. The estimated useful periods and principal annual depreciation rates are as follows:

Hotel properties	87 years
Buildings	50 years
Plant and machinery	5 - 10 years
Motor vehicles	5 years
Renovation	6.5 years
Furniture, fittings and office equipment	5 - 10 years

Freehold land has unlimited useful life and is not depreciated.

5. PROPERTY, PLANT AND EQUIPMENT (continued)

(c) Had the revalued assets been carried at cost less accumulated depreciation, the carrying amount would have been:

	Group and Company	
	2026 RM	2025 RM
Hotel properties	15,486,312	15,762,853

(d) The fair value of hotel properties (at valuation) of the Group and of the Company are categorised as follows:

Hotel properties	Level 1 RM	Level 2 RM	Level 3 RM	Total RM
Group and Company				
2026	-	-	31,335,494	31,335,494
2025	-	-	32,437,694	32,437,694

(i) There were no transfers between Level 1, Level 2 and Level 3 fair value measurements during the financial years ended 30 June 2026 and 30 June 2025.

(ii) The fair value measurements of the hotel properties (at valuation) were based on the highest and best use which did not differ from their actual use.

(e) The carrying amount of the Group's and of the Company's hotel properties were revalued on 5 August 2026 by the Directors based on valuation exercise carried out by an independent firm of registered professional valuer.

Description of valuation techniques used and key inputs to valuation on hotel properties measured at Level 3:

Property category	Valuation technique	Significant unobservable input	Inter-relationship
Hotel properties	Comparison method	Adjusted market value derived from comparable hotel transactions	Higher adjusted market value, higher fair value

5. PROPERTY, PLANT AND EQUIPMENT (continued)

(f) The following table shows a reconciliation of Level 3 fair values:

	Group and Company	
	2026 RM	2025 RM
At beginning of financial year	32,437,694	33,004,137
Depreciation charge for the financial year	(566,442)	(566,443)
Revaluation adjustment - other comprehensive income	(535,758)	-
At end of financial year	31,335,494	32,437,694

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

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

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

Leasehold land	87 years
Buildings	1.5 to 10 years
Plant and machinery	5 years
Motor vehicles	5 years
Furniture, fittings and office equipment	5 years

The remaining lease terms of right-of-use assets are as follows:

	2026	2025
Leasehold land	57 years	58 years
Buildings	0.5 to 7.5 years	0.5 to 7.5 years
Plant and machinery	1.3 years	1.3 years
Motor vehicles	1.5 to 4.5 years	1.5 to 4.5 years
Furniture, fittings and office equipment	4.8 years	4.8 years

(h) During the financial year, the Group and the Company made the following cash payments to purchase property, plant and equipment:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Purchase of property, plant and equipment	5,016,776	2,647,513	652,699	1,117,278
Financed by hire purchase and lease arrangements	(3,899,869)	(1,166,874)	(278,000)	(805,574)
Cash payments on purchase of property, plant and equipment	1,116,907	1,480,639	374,699	311,704

5. PROPERTY, PLANT AND EQUIPMENT (continued)

(i) The carrying amount of property, plant and equipment that were charged to financial institutions as securities for bank borrowings granted to the Group and the Company as disclosed in Note 15 to the financial statements are as follows:

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Carrying amounts				
Freehold land	101,063	101,063	101,063	101,063
Buildings	3,598,781	3,871,293	101,144	107,125
Hotel properties including leasehold land	33,772,526	34,911,100	33,772,526	34,911,100
	37,472,370	38,883,456	33,974,733	35,119,288

6. INVESTMENT PROPERTIES

(a) The details of the investment properties are as follows:

		Group		Company	
	Note	**2026 RM**	**2025 RM**	**2026 RM**	**2025** RM
At beginning of financial year		53,662,000	55,296,714	6,425,000	6,425,000
Fair value adjustments	22	1,400,976	352,501	1,075,000	-
Disposals		(1,369,976)	(1,987,215)	-	-
At end of financial year		53,693,000	53,662,000	7,500,000	6,425,000
Investment properties charged as security for borrowings	15	41,000,000	40,706,714	7,500,000	6,425,000

(b) The investment properties consist of freehold land, leasehold land and buildings which earn rental income from current leases.

(c) Investment properties are initially measured at costs, including transaction costs. Subsequent to initial recognition, investment properties are measured at fair value which reflects market conditions at the end of the reporting period and changes in fair value are included in profit or loss.

6. INVESTMENT PROPERTIES (continued)

(d) The fair value of investment properties of the Group and of the Company are categorised as follows:

Land and buildings	Level 1 RM	Level 2 RM	Level 3 RM	Total RM
Group				
2026	-	-	53,693,000	53,693,000
2025	-	-	53,662,000	53,662,000
Company				
2026	-	-	7,500,000	7,500,000
2025	-	-	6,425,000	6,425,000

(i) There were no transfers between Level 1, Level 2, and Level 3 fair value measurements during the financial years ended 30 June 2026 and 30 June 2025.

(ii) Investment properties at Level 3 fair value measurements were determined by independent qualified valuers, based on the comparison method which refers to recent market transactions of similar properties within the vicinities and the income method that makes reference to rental income expected to be generated from the investment properties.

(iii) The fair value measurement of the investment properties are based on the highest and best use which does not differ from its actual use.

(e) Description of valuation techniques used and key inputs to valuation on investment properties measured at Level 3:

Property category	Valuation technique	Significant unobservable input	Range	Inter-relationship
30 June 2026				
Retail units	Comparison method	Adjusted market value derived from comparable hotel transactions	-	Higher adjusted market value, higher fair value
Commercial (shoplots)	Comparison method	Estimated market values per square feet	RM73.29 to RM215.15	Higher estimated of market values per square feet, higher fair value
Shopping malls	Comparison method	Estimated market values per square feet	RM892.10 to RM1,190.48	Higher estimated of market values per square feet, higher fair value
30 June 2025				
Retail units	Comparison method	Estimated market values per square feet	RM497.69 to RM816.33	Higher estimated of market values per square feet, higher fair value
Commercial (shoplots)	Comparison method	Estimated market values per square feet	RM73.29 to RM215.15	Higher estimated of market values per square feet, higher fair value
Shopping malls	Comparison method	Estimated market values per square feet	RM892.10 to RM1,190.48	Higher estimated of market values per square feet, higher fair value

6. INVESTMENT PROPERTIES (continued)

(f) The leasehold land and buildings have remaining lease periods of 77 years and 67 years (2025: 78 years and 68 years) respectively.

(g) Income and direct operating expenses arising from investment properties generating rental income during the financial year are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Rental income	3,842,011	3,630,156	-	-
Repair and maintenance	(2,259,093)	(3,089,493)	-	-
Quit rent and assessment	(381,840)	(438,568)	(107,337)	(134,268)

7. INVENTORIES

	Note	Group		Company	
		2026 RM	2025 RM	2026 RM	2025 RM
Non-current					
Land held for property development	7(a)	364,866,650	428,898,907	177,191,612	164,276,790
Current					
Property development cost	7(b)	326,801,750	248,598,742	-	5,361,893
Inventories held for sale	7(c)	266,122,190	345,289,304	62,458,282	70,432,752
		592,923,940	593,888,046	62,458,282	75,794,645

(a) Land held for property development

	Note	Freehold land RM	Long term leasehold land RM	Development costs RM	Total RM
Group					
2026					
At beginning of financial year		228,192,928	120,768,604	79,937,375	428,898,907
Additions		5,824,668	-	12,716,576	18,541,244
Reclassification		(3,440,346)	-	3,440,346	-
Transfer to property development cost	7(b)	(38,756,482)	-	(12,840,211)	(51,596,693)
Cost charged to profit or loss		-	(25,271,138)	(5,705,670)	(30,976,808)
At end of financial year		191,820,768	95,497,466	77,548,416	364,866,650

7. INVENTORIES (continued)

(a) Land held for property development (continued)

	Note	Freehold land RM	Long term leasehold land RM	Development costs RM	Total RM
Group					
2025					
At beginning of financial year		101,290,503	144,333,538	95,220,574	340,844,615
Additions		131,051,995	-	38,816,464	169,868,459
Reclassification		717,398	8,300,760	(9,018,158)	-
Transfer to property development cost	7(b)	(4,210,860)	(31,865,694)	(44,642,424)	(80,718,978)
Cost charged to profit or loss		(656,108)	-	(439,081)	(1,095,189)
At end of financial year		228,192,928	120,768,604	79,937,375	428,898,907
Company					
2026					
At beginning of financial year		146,178,958	-	18,097,832	164,276,790
Additions		3,048,494	-	8,400,617	11,449,111
Transfer from property development cost	7(b)	1,125,868	-	339,843	1,465,711
At end of financial year		150,353,320	-	26,838,292	177,191,612
2025					
At beginning of financial year		15,240,988	-	11,565,895	26,806,883
Additions		130,937,970	-	6,531,937	137,469,907
At end of financial year		146,178,958	-	18,097,832	164,276,790

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Carrying amount of land held for property development charged as security for borrowings	15	205,452,752	314,005,717	133,986,463	130,937,970

7. INVENTORIES (continued)

(a) Land held for property development (continued)

(i) Land held for property development for which no significant development work has been undertaken or where development activities are not expected to be completed within the normal operating cycle, is classified as non-current. The carrying amount of such land classified as inventory under non-current assets is carried at the lower of cost and net realisable value.

Cost associated with the acquisition of land includes the purchase price of the land, professional fees, stamp duties, conversion fees and other relevant levies.

Land held for property development is transferred to property development costs under current assets when development activities have commenced and are expected to be completed within the normal operating cycle.

(ii) Borrowing costs capitalised during the financial year for land held for property development of the Group and of the Company amounted to RM8,264,475 (2025: RM730,776) and RM8,099,560 (2025: Nil) respectively at interest rates ranging from 4.46% to 6.49% (2025: 5.07% to 7.84%) and 4.85% to 6.49% (2025: Nil) per annum respectively.

(iii) Right-of-use assets that meet the definition of land held for property development in accordance with MFRS 102 *Inventories* is presented in the statements of financial position as inventories.

(b) Property development costs

	Note	Freehold land RM	Long term leasehold land RM	Development costs RM	Accumulated cost charged to profit or loss RM	Total RM
Group						
2026						
At cost						
At beginning of financial year		18,735,414	55,808,229	227,545,077	(53,489,978)	248,598,742
Cost incurred during the financial year		-	28,900	163,091,881	-	163,120,781
Reclassification		(191,877)	956,639	(610,746)	(154,016)	-
Transfer to completed development properties		(889,646)	(2,336,121)	(52,045,322)	-	(55,271,089)
Transfer from land held for property development	7(a)	38,756,482	-	12,610,264	229,947	51,596,693
Reversal of completed projects		(708,571)	(1,709,085)	(46,636,183)	49,053,839	-
Cost recognised in profit or loss during the financial year	19	-	-	-	(81,243,377)	(81,243,377)
At end of financial year		55,701,802	52,748,562	303,954,971	(85,603,585)	326,801,750

7. INVENTORIES (continued)

(b) Property development costs (continued)

	Note	Freehold land RM	Long term leasehold land RM	Development costs RM	Accumulated cost charged to profit or loss RM	Total RM
Group						
2025						
At cost						
At beginning of financial year		19,877,144	29,628,041	188,128,098	(70,998,869)	166,634,414
Cost incurred during the financial year		-	192,830	123,385,920	-	123,578,750
Transfer to completed development properties		(3,213,657)	(1,471,049)	(43,512,482)	-	(48,197,188)
Transfer from land held for property development	7(a)	4,210,860	31,865,694	44,642,424	-	80,718,978
Reversal of completed projects		(2,138,933)	(4,407,287)	(85,098,883)	91,645,103	-
Cost recognised in profit or loss during the financial year	19	-	-	-	(74,136,212)	(74,136,212)
At end of financial year		18,735,414	55,808,229	227,545,077	(53,489,978)	248,598,742

	Note	Freehold land RM	Development costs RM	Accumulated cost charged to profit or loss RM	Total RM
Company					
2026					
At cost					
At beginning of financial year		1,349,757	11,606,824	(7,594,688)	5,361,893
Cost incurred during the financial year		-	1,114,080	-	1,114,080
Transfer to completed development properties		(223,889)	(5,061,475)	275,102	(5,010,262)
Transfer to land held for property development	7(a)	(1,125,868)	(569,790)	229,947	(1,465,711)
Reversal of completed projects		-	(7,089,639)	7,089,639	-
At end of financial year		-	-	-	-

7. INVENTORIES (continued)

(b) Property development costs (continued)

	Note	Freehold land RM	Development costs RM	Accumulated cost charged to profit or loss RM	Total RM
Company					
2025					
At cost					
At beginning of financial year		3,679,317	14,589,197	(2,754,938)	15,513,576
Cost incurred during the financial year		-	3,128,044	-	3,128,044
Transfer to completed development properties		(2,329,560)	(6,110,417)	-	(8,439,977)
Cost recognised in profit or loss during the financial year	19	-	-	(4,839,750)	(4,839,750)
At end of financial year		1,349,757	11,606,824	(7,594,688)	5,361,893

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
At cost					
Carrying amount of property development costs charged as security for borrowings	15	109,846,555	65,495,541	-	-

The portion of property development costs where significant development work has been undertaken and which is expected to be completed within the normal operating cycle is considered as a current asset. Property development costs are stated at the lower of costs and net realisable value.

The cost of land, related development costs common to whole projects and direct building costs less cumulative amounts recognised as expense in the profit or loss for property under development are carried in the statements of financial position as property development costs. The property development cost is subsequently recognised as an expense in profit or loss as and when the control of the inventory is transferred to the customer.

Property development cost of unsold unit is transferred to completed development properties once the development is completed.

7. INVENTORIES (continued)

(c) Inventories held for sale

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
At cost					
Completed development properties		261,213,906	344,041,035	59,728,282	69,732,752
Consumable stocks		1,790,484	434,969	-	-
At net realisable value					
Completed development properties		3,117,800	813,300	2,730,000	700,000
		266,122,190	345,289,304	62,458,282	70,432,752
Inventories held for sale charged as security for borrowings	15	158,302,122	262,254,574	25,010,429	31,312,952

(i) Inventories held for sale are stated at the lower of cost and net realisable value. Costs of completed development properties comprise costs of acquisition of land including all related costs incurred subsequent to the acquisition necessary to prepare the land for its intended use, related development costs to projects and direct building costs. Costs of consumable stocks are determined on a first-in, first-out basis.

(ii) During the financial year, the completed development properties and vacant land of the Group and of the Company recognised as cost of sales amounted to RM157,020,986 (2025: RM45,933,553) and RM11,650,008 (2025: RM4,803,214) respectively.

(iii) During current financial year, write down of inventories of RM1,271,564 (2025: Nil) of the Group and of the Company was made due to decline in net realisable values of completed properties.

8. INVESTMENTS IN SUBSIDIARIES

	Note	Company 2026 RM	Company 2025 RM
Unquoted shares		87,500,000	87,500,004
Less: Impairment losses		(500,000)	(500,000)
		87,000,000	87,000,004
Financial guarantee		7,494,286	7,494,286
Equity loans		141,500,000	206,900,000
Less: Impairment losses		(1,003,376)	(2,459,627)
	(b)	140,496,624	204,440,373
		234,990,910	298,934,663

(a) Investments in subsidiaries, which are eliminated on consolidation, are stated in the separate financial statements of the Company at cost less impairment losses, if any. Non-controlling interests are measured at their proportionate share of the net assets of subsidiaries, unless another measurement basis is required by MFRSs.

(b) The advances to subsidiaries are deemed by the Company as a capital contribution as it is considered as a long term investment which are unsecured, interest free and the subsidiaries have the unconditional right to avoid settlement of the loan in cash, and are considered to be part of the investments of the Company in providing the subsidiaries with a long term source of additional capital. As such, settlement is neither planned nor likely to occur in the foreseeable future.

(c) During the financial year, the equity loan of RM55,400,000 in BCB Medini Development Sdn. Bhd. was reclassified from equity to a debt instrument and offset against the amount owing from the Company. In addition, BCB Construction Sdn. Bhd. settled RM10,000,000 of its equity loan by way of contra against the amount owing from the Company.

(d) Details of subsidiaries, of which the principal place of business and country of incorporation are in Malaysia, are as follows:

Name of company	Interest in equity held by Company 2026 %	Company 2025 %	Subsidiaries 2026 %	Subsidiaries 2025 %	Principal activities
Subsidiaries					
BCB Construction Sdn. Bhd.	100	100	-	-	Provision of project construction services and property investment
BCB Food & Beverage Sdn. Bhd. (Dissolved on 31 December 2025 and did not have material effect)+	-	100	-	-	Investment holding and restaurant operator

8. INVESTMENTS IN SUBSIDIARIES (continued)

(d) Details of subsidiaries, of which the principal place of business and country of incorporation are in Malaysia, are as follows: (continued)

Name of company	Interest in equity held by Company 2026 %	Company 2025 %	Subsidiaries 2026 %	Subsidiaries 2025 %	Principal activities
Subsidiaries (continued)					
BCB Land Sdn. Bhd.	100	100	-	-	Property development
BCB Management Sdn. Bhd.	100	100	-	-	Provision of project management services
BCB Resources Sdn. Bhd.	100	100	-	-	Property development
BCB Road Builder Sdn. Bhd.	100	100	-	-	Provision of road construction services
BCB Trading Sdn. Bhd. (Dissolved on 31 December 2025 and did not have material effect)+	-	100	-	-	Trading of building materials
Johbase Development Sdn. Bhd.	100	100	-	-	Property development and letting of properties
Global Earnest Sdn. Bhd.	86.6	86.6	-	-	Property development and letting of properties
BCB Medini Development Sdn. Bhd.	80	80	-	-	Property development
BCB Development Sdn. Bhd.	70	70	-	-	Property development and letting of properties
BCB Heights Sdn. Bhd.	60	60	-	-	Property development
Citylights Realty Sdn. Bhd.	86	100	-	-	Investment holding and property development
Subsidiary of BCB Development Sdn. Bhd.					
Total Builder Generation Sdn. Bhd.	-	-	100	100	Engaged in the business of general construction
Subsidiary of BCB Heights Sdn. Bhd.					
BCB Elysia Sdn. Bhd.	-	-	100	100	Letting of properties

+ Dissolved on 31 December 2025 pursuant to Section 551(3) of the Companies Act 2016.

All subsidiaries are audited by BDO PLT.

8. INVESTMENTS IN SUBSIDIARIES (continued)

(e) On 31 December 2024, BCB Concrete Sdn. Bhd., Golden Power Construction Sdn. Bhd., P City Hotel Management Sdn. Bhd., BDD Development Sdn. Bhd. and BCB Ventures Sdn. Bhd. has completed the member's voluntary liquidation pursuant to the Companies Act 2016.

On 31 December 2025, BCB Trading Sdn. Bhd. and BCB Food & Beverage Sdn. Bhd. has completed the member's voluntary liquidation pursuant to the Companies Act 2016.

The strike off of subsidiaries did not have any material effect on the financial results and position of the Company.

(f) During the financial year, the Company diluted its equity interest in Citylights Realty Sdn. Bhd. from 100% to 86% following the issuance of 162,791 ordinary shares by Citylights Realty Sdn. Bhd. to other shareholder. The transaction did not result in a loss of control and was accounted for as an equity transaction.

(g) In the previous year, the Company recognised an impairment loss on investments in subsidiaries of RM500,000 due to subsidiary become dormant during the year.

(h) Impairment for equity loan is recognised based on the general approach within MFRS 9 using the forward-looking expected credit loss model as disclosed in Note 10(i) to the financial statements. The reconciliation of movements in the impairment losses of equity loan is as follows:

	12-month ECL allowance RM	Lifetime ECL not credit impaired RM	Total RM
Company			
2026			
At beginning of financial year	2,459,627	-	2,459,627
Reversal of impairment losses	(1,456,251)	-	(1,456,251)
At end of financial year	1,003,376	-	1,003,376
2025			
At beginning of financial year	582,306	-	582,306
Charge for the financial year	1,877,321	-	1,877,321
At end of financial year	2,459,627	-	2,459,627

8. INVESTMENTS IN SUBSIDIARIES (continued)

(i) The subsidiaries of the Group that have non-controlling interests ("NCI") are as follows:

	BCB Development Sdn. Bhd.	BCB Elysia Sdn. Bhd.	BCB Heights Sdn. Bhd.	BCB Medini Development Sdn. Bhd.	BCB Ventures Sdn. Bhd.	Global Earnest Sdn. Bhd.	Total Builder Generation Sdn. Bhd.	Citylights Realty Sdn. Bhd.	Total
2026									
NCI percentage of ownership and voting interest	30.00%	40.00%	40.00%	20.00%	-	13.40%	30.00%	14.00%	
Carrying amount of NCI (RM)	40,061,626	(6,940,861)	(12,353,932)	1,814,110	-	8,624,065	2,859,185	2,203,294	36,267,487
Profit/(Loss) allocated to NCI (RM)	2,511,422	(50,623)	(4,370,900)	(233,196)	-	173,262	198,642	2,040,503	269,110
Total comprehensive income/(loss)allocated to NCI (RM)	2,511,422	(50,623)	(4,370,900)	(233,196)	-	173,262	198,642	2,040,503	269,110
2025									
NCI percentage of ownership and voting interest	30.00%	40.00%	40.00%	20.00%	20.00%	13.40%	30.00%	-	
Carrying amount of NCI (RM)	37,550,205	(6,890,238)	(7,983,033)	2,047,306	-	9,388,803	2,660,543	-	36,773,586
Profit/(Loss) allocated to NCI (RM)	2,110,512	(230,176)	(1,481,227)	27,839	9,730	6,779	178,687	-	622,144
Total comprehensive income/(loss) allocated to NCI (RM)	2,110,512	(230,176)	(1,481,227)	27,839	9,730	6,779	178,687	-	622,144

8. INVESTMENTS IN SUBSIDIARIES (continued)

(j) The summarised financial information before intra-group elimination of the subsidiaries that have material NCI as at the end of each reporting period are as follows:

	BCB Development Sdn. Bhd. RM	BCB Elysia Sdn. Bhd. RM	BCB Heights Sdn. Bhd. RM	BCB Medini Development Sdn. Bhd. RM	Global Earnest Sdn. Bhd. RM	Total Builder Generation Sdn. Bhd. RM	Citylights Realty Sdn. Bhd. RM
2026							
Assets and liabilities							
Non-current assets	4,913,882	585,413	76,661,251	37,050,813	47,142,696	710,355	6,646,055
Current assets	244,909,353	281,281	162,590,898	28,659,322	61,221,352	23,434,945	66,400,397
Non-current liabilities	(47,977,876)	(55,671)	-	-	-	-	(4,348,013)
Current liabilities	(53,267,210)	(18,163,174)	(151,636,982)	(56,643,701)	(44,005,354)	(14,614,681)	(48,917,134)
Net assets/(liabilities)	148,578,149	(17,352,151)	87,615,167	9,066,434	64,358,694	9,530,619	19,781,305
Results							
Revenue	70,142,458	2,349,863	68,353,617	59,197,050	5,494,551	29,826,355	51,341,028
Profit/(Loss) for the financial year	8,371,405	(126,557)	(10,927,251)	(1,165,980)	1,293,001	662,141	19,543,075
Total comprehensive income/(loss)	8,371,405	(126,557)	(10,927,251)	(1,165,980)	1,293,001	662,141	19,543,075
Cash flows from/(used in)							
- operating activities	19,712,277	(1,908,091)	32,999,592	29,898,814	2,230,066	(117,209)	17,550,730
- investing activities	181,143	(1,660)	(3,223,500)	7,469,146	5,835,092	198,859	9,176,245
- financing activities	(16,283,950)	1,937,178	(30,521,773)	(35,200,108)	(8,003,391)	-	(7,630,533)
Net increase/(decrease) in cash and cash equivalents	3,609,470	27,427	(745,681)	2,167,852	61,767	81,650	19,096,442
Dividend payable to non-controlling interests	-	-	-	-	(938,000)	-	-

8. INVESTMENTS IN SUBSIDIARIES (continued)

(j) The summarised financial information before intra-group elimination of the subsidiaries that have material NCI as at the end of each reporting period are as follows: (continued)

	BCB Development Sdn. Bhd. RM	BCB Elysia Sdn. Bhd. RM	BCB Heights Sdn. Bhd. RM	BCB Medini Development Sdn. Bhd. RM	BCB Ventures Sdn. Bhd. RM	Global Earnest Sdn. Bhd. RM	Total Builder Generation Sdn. Bhd. RM
2025							
Assets and liabilities							
Non-current assets	2,028,762	2,912,219	76,669,923	67,773,331	-	47,125,496	695,638
Current assets	255,869,852	222,001	232,035,175	34,347,185	-	67,928,652	24,244,025
Non-current liabilities	(46,601,735)	(1,501,576)	-	(6,235,935)	-	-	-
Current liabilities	(71,090,135)	(18,858,238)	(213,519,959)	(30,252,167)	-	(44,988,455)	(16,071,185)
Net assets/(liabilities)	140,206,744	(17,225,594)	95,185,139	65,632,414	-	70,065,693	8,868,478
Results							
Revenue	59,312,822	2,930,490	21,305,277	5,039,000	-	4,278,656	35,908,246
Profit/(Loss) for the financial year	7,035,038	(575,439)	(3,703,067)	139,193	48,652	50,590	595,624
Total comprehensive income/(loss)	7,035,038	(575,439)	(3,703,067)	139,193	48,652	50,590	595,624
Cash flows from/(used in)							
- operating activities	(47,327,785)	2,108,594	16,749,887	1,172,667	-	126,312	266,289
- investing activities	336,818	(5,507)	487,476	7,023,700	-	(113,028)	(233,078)
- financing activities	48,672,947	(2,299,429)	(18,569,584)	(8,216,883)	-	(4,650)	(51,836)
Net increase/(decrease) in cash and cash equivalents	1,681,980	(196,342)	(1,332,221)	(20,516)	-	8,634	(18,625)

9. DEFERRED TAX

(a) The deferred tax assets and liabilities are made up of the following:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
At beginning of financial year	4,233,207	3,705,090	1,813,824	1,515,125
Recognised in profit or loss (Note 23)	2,932,912	528,117	426,975	298,699
Recognised in other comprehensive income	128,582	-	128,582	-
At end of financial year	7,294,701	4,233,207	2,369,381	1,813,824
Presented after appropriate offsetting:				
Deferred tax assets	14,494,424	12,427,518	6,421,699	5,939,516
Offset against deferred tax liabilities	(7,174,632)	(7,687,222)	(4,052,318)	(4,125,692)
Net deferred tax assets	7,319,792	4,740,296	2,369,381	1,813,824
Deferred tax liabilities	(7,199,723)	(8,194,311)	(4,052,318)	(4,125,692)
Offset against deferred tax assets	7,174,632	7,687,222	4,052,318	4,125,692
Net deferred tax liabilities	(25,091)	(507,089)	-	-

(b) The components of deferred tax assets and liabilities during the financial year prior to offsetting are as follows:

Deferred tax assets

	Unutilised tax losses RM	Unabsorbed capital allowances RM	Other deductible temporary differences RM	Total RM
Group				
At 1 July 2025	2,708,947	1,225,363	8,493,208	12,427,518
Recognised in profit or loss	394,263	(134,774)	1,678,835	1,938,324
Recognised in other comprehensive income	-	-	128,582	128,582
At 30 June 2026	3,103,210	1,090,589	10,300,625	14,494,424
At 1 July 2024	1,968,335	1,309,987	7,559,720	10,838,042
Recognised in profit or loss	740,612	(84,624)	933,488	1,589,476
At 30 June 2025	2,708,947	1,225,363	8,493,208	12,427,518

9. DEFERRED TAX (continued)

(b) The components of deferred tax assets and liabilities during the financial year prior to offsetting are as follows: (continued)

Deferred tax assets (continued)

	Unutilised tax losses RM	Unabsorbed capital allowances RM	Other deductible temporary differences RM	Total RM
Company				
At 1 July 2025	2,314,563	1,208,238	2,416,715	5,939,516
Recognised in profit or loss	378,811	(152,467)	127,257	353,601
Recognised in other comprehensive income	-	-	128,582	128,582
At 30 June 2026	2,693,374	1,055,771	2,672,554	6,421,699
At 1 July 2024	1,968,335	1,309,987	2,351,591	5,629,913
Recognised in profit or loss	346,228	(101,749)	65,124	309,603
At 30 June 2025	2,314,563	1,208,238	2,416,715	5,939,516

Deferred tax liabilities

	Group			Company
	Property, plant and equipment RM	Other taxable temporary differences RM	Total RM	Property, plant and equipment RM
At 1 July 2025	(3,962,484)	(4,231,827)	(8,194,311)	(4,125,692)
Recognised in profit or loss	14,649	979,939	994,588	73,374
At 30 June 2026	(3,947,835)	(3,251,888)	(7,199,723)	(4,052,318)
At 1 July 2024	(3,937,281)	(3,195,671)	(7,132,952)	(4,114,788)
Recognised in profit or loss	(25,203)	(1,036,156)	(1,061,359)	(10,904)
At 30 June 2025	(3,962,484)	(4,231,827)	(8,194,311)	(4,125,692)

Deferred tax assets are recognised for unutilised tax losses, unabsorbed capital allowances and other deductible temporary differences to the extent that it is probable that future taxable profits would be available against which the unutilised tax losses, unabsorbed capital allowances and other deductible temporary differences could be utilised. Management judgement is required to determine the amount of deferred tax assets that could be recognised, based on the likely timing and extent of future taxable profits together with future tax planning strategies.

9. DEFERRED TAX (continued)

(c) The amounts of temporary differences for which no deferred tax assets have been recognised in the statements of financial position are as follows:

	Group	
	2026 RM	**2025 RM**
Unutilised tax losses		
- Expires by 30 June 2028	17,516,514	18,113,607
- Expires by 30 June 2029	-	4,002,243
- Expires by 30 June 2030	479,861	2,126,735
- Expires by 30 June 2031	13,646,819	15,659,599
- Expires by 30 June 2032	18,174,608	18,748,146
- Expires by 30 June 2033	16,674,533	16,728,026
- Expires by 30 June 2034	12,503,543	12,503,543
- Expires by 30 June 2035	16,810,859	16,814,917
- Expires by 30 June 2036	1,483,041	-
Unabsorbed capital allowances	575,715	548,142
Other deductible temporary differences	11,524,712	(357,531)
	109,390,205	104,887,427

Deferred tax assets of certain subsidiaries have not been recognised in respect of these items as it is not probable that future taxable profits of certain subsidiaries would be available against which the deductible temporary differences could be utilised. The amount and availability of these items to be carried forward up to the periods as disclosed above are subject to the agreement of the tax authority. Unutilised tax losses can be carried forward up to 10 consecutive years of assessment immediately following the year of assessment under the tax legislation of Inland Revenue Board.

10. TRADE AND OTHER RECEIVABLES

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Non-current				
Other receivables				
Finance lease receivables	37,774	31,123	37,774	31,123
Amount due from a subsidiary	-	-	81,391,335	111,720,059
	37,774	31,123	81,429,109	111,751,182
Less: Impairment losses on:				
- finance lease receivables	(4,050)	(3,858)	(4,050)	(3,858)
- amount due from a subsidiary	-	-	(577,146)	(1,328,128)
Total non-current receivables	33,724	27,265	80,847,913	110,419,196

10. TRADE AND OTHER RECEIVABLES (continued)

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current				
Trade receivables				
Third parties	78,810,193	65,932,673	4,966,527	2,285,432
Related parties	1,406,385	1,406,385	-	-
	80,216,578	67,339,058	4,966,527	2,285,432
Less: Impairment losses on:				
- third parties	(8,610,313)	(5,772,531)	(526,204)	(346,058)
- related parties	(1,406,385)	(1,406,385)	-	-
Total current trade receivables	70,199,880	60,160,142	4,440,323	1,939,374
Other receivables				
Third parties	7,777,163	21,814,653	1,377,117	1,534,429
Related parties	628,526	147,908	628,338	147,909
Finance lease receivables	67,485	96,098	67,485	96,098
Deposits	9,136,722	19,619,310	1,294,356	1,619,805
Amounts due from subsidiaries	-	-	68,242,584	31,992,964
	17,609,896	41,677,969	71,609,880	35,391,205
Less: Impairment losses on:				
- third parties	(2,399,511)	(4,896,626)	(1,069,839)	(1,275,455)
- related parties	(69,761)	(18,333)	(69,761)	(18,333)
- finance lease receivables	(7,235)	(11,911)	(7,235)	(11,911)
- deposits	(1,093,074)	(1,761,016)	(142,503)	(154,300)
- amounts due from subsidiaries	-	-	(483,908)	(456,938)
Total current other receivables	14,040,315	34,990,083	69,836,634	33,474,268
Total current receivables	84,240,195	95,150,225	74,276,957	35,413,642
Prepayments	8,003,938	6,603,907	4,606,888	3,066,992
Total current trade and other receivables	92,244,133	101,754,132	78,883,845	38,480,634
Total trade and other receivables	92,277,857	101,781,397	159,731,758	148,899,830

(a) Total receivables are classified as financial assets measured at amortised costs.

(b) Trade receivables are non-interest bearing and the normal trade credit terms granted by the Group and the Company range from 14 to 90 days (2025: 14 to 90 days). They are recognised at their original invoiced amounts, which represent their fair value on initial recognition.

(c) Non-current non-trade balance due from a subsidiary represents advances, which are unsecured and not expected to be repayable within the next twelve (12) months in cash and cash equivalents. The amount bears interest at rates of 5.93% (2025: 7.17%) per annum.

10. TRADE AND OTHER RECEIVABLES (continued)

(d) Current non-trade balances due from subsidiaries and related parties represent advances and payments on behalf, which are unsecured and repayable within next twelve (12) months in cash and cash equivalents. The amounts bear interest at rates of 5.93% (2025: 7.17%) per annum.

(e) Non-current finance lease receivables of the Group and the Company are unsecured, bear interest at rates ranging from 6.54% to 7.79% (2025: 6.42% to 7.79%) per annum and not expected to be repayable within the next twelve (12) months in cash and cash equivalents. The sensitivity analysis of the effect of the changes in interest rate is not presented as fixed rate instruments are not affected by change in interest rates.

(f) In the previous year, included in other receivables of the Group were amounts receivable in relation to Citylights Realty Sdn. Bhd.'s share of project-related proceeds under the joint development project. The receivables were unsecured, interest free and were expected to be collected as follows:

	Group	
	2026	**2025**
	RM	**RM**
Repayable as follows:		
Within one (1) year	-	16,533,150
More than one (1) year	-	7,410,034
	-	23,943,184

(g) The repayment terms of finance lease receivables are as follows:

	Group and Company	
	2026	**2025**
	RM	**RM**
Finance lease receivables:		
Within 1 year	72,300	101,270
1 to 5 years	38,600	31,800
	110,900	133,070
Less: Unearned interest	(5,641)	(5,849)
	105,259	127,221
Representing finance lease receivables:		
Within 1 year	67,485	96,098
1 to 5 years	37,774	31,123
	105,259	127,221

10. TRADE AND OTHER RECEIVABLES (continued)

(h) The reconciliation of movements in the carrying amounts of finance lease receivables are as follows:

	Group and Company	
	2026	2025
	RM	RM
Finance lease receivables:		
At beginning of financial year	111,452	190,927
Additions	63,688	74,139
Interest income	7,425	11,160
Lease payments received	(93,075)	(171,008)
Reversal of impairment loss during the year	4,484	6,234
At end of financial year	93,974	111,452

(i) Impairment for trade receivables and contract assets that do not contain a significant financing component are recognised based on the simplified approach within MFRS 9 using the lifetime expected credit losses ("ECL").

Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of the asset. The maximum period considered when estimating expected credit losses is the maximum contractual period over which the Group or the Company is exposed to credit risk.

The Group and the Company consider credit loss experience and observable data such as current changes and future forecasts in economic conditions based on the common credit risk characteristics – type of financing method, to estimate the amount of expected impairment loss. The methodology and assumptions including any forecasts of future economic conditions are reviewed regularly.

During this process, the probability of non-payment by the trade receivables is adjusted by forward-looking information and multiplied by the amount of the expected loss arising from default to determine the lifetime expected credit loss for the trade receivables. The Group and the Company have identified the Malaysian House Price Index, Construction Index, Gross Domestic Product, unemployment rate, lending interest rate, inflation rate and labour force participate rate as the key macroeconomic factors of the forward-looking information. For trade receivables, which are reported net, such impairments are recorded in a separate impairment account with the loss being recognised within the statements of profit or loss and other comprehensive income. On confirmation that the trade receivable would not be collectable, the gross carrying value of the asset would be written off against the associated impairment.

Impairment for quasi-equity loans, other receivables, related parties and amounts due from subsidiaries are recognised based on the general approach within MFRS 9 using the forward-looking expected credit loss model. The methodology used to determine the amount of the impairment is based on whether there has been a significant increase in credit risk since initial recognition of the financial asset. The Group and the Company defined significant increase in credit risk based on operating performance of the receivables, i.e. 30 days after credit term, changes to contractual terms, payment delays and past due information. For those in which the credit risk has not increased significantly since initial recognition of the financial asset, twelve month expected credit losses along with gross interest income are recognised. For those in which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognised. For those that are determined to be credit impaired, lifetime expected credit losses along with interest income on a net basis are recognised.

10. TRADE AND OTHER RECEIVABLES (continued)

(i) (continued)

Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of the asset, while twelve-month expected credit losses are the portion of expected credit losses that result from default events that are possible within the twelve months after the end of the reporting period. The maximum period considered when estimating expected credit losses is the maximum contractual period over which the Group and the Company are exposed to credit risk.

Significant judgement is required in determining the probability of default by trade and other receivables and appropriate forward-looking information adjustments.

The reconciliation of movements in the impairment losses of trade receivables is as follows:

	ECL allowance RM	Credit impaired RM	Total RM
Group			
2026			
At beginning of financial year	5,264,898	1,914,018	7,178,916
Charge for the financial year	3,380,279	2,551,771	5,932,050
Reversal during the financial year	(3,013,435)	(80,833)	(3,094,268)
Reclassification	(492,980)	492,980	-
At end of financial year	5,138,762	4,877,936	10,016,698
2025			
At beginning of financial year	5,239,164	2,199,052	7,438,216
Charge for the financial year	2,233,762	44,045	2,277,807
Reversal during the financial year	(2,208,028)	(329,079)	(2,537,107)
At end of financial year	5,264,898	1,914,018	7,178,916
Company			
2026			
At beginning of financial year	228,840	117,218	346,058
Charge for the financial year	205,468	56,712	262,180
Reversal during the financial year	(16,290)	(65,744)	(82,034)
At end of financial year	418,018	108,186	526,204
2025			
At beginning of financial year	104,277	410,393	514,670
Charge for the financial year	149,654	-	149,654
Reversal during the financial year	(25,091)	(293,175)	(318,266)
At end of financial year	228,840	117,218	346,058

10. TRADE AND OTHER RECEIVABLES (continued)

(i) (continued)

The reconciliation of movements in the impairment losses of other receivables (excluding amounts due from subsidiaries) is as follows:

	12-month ECL allowance RM	Lifetime ECL not credit impaired RM	Lifetime ECL credit impaired RM	Total RM
Group				
2026				
At beginning of financial year	4,066,008	55,039	2,570,697	6,691,744
Charge for the financial year	149,351	12,310	17,527	179,188
Reversal during the financial year	(3,084,703)	(5,490)	(207,108)	(3,297,301)
Reclassification	(73,120)	99,968	(26,848)	-
At end of financial year	1,057,536	161,827	2,354,268	3,573,631
2025				
At beginning of financial year	3,825,719	55,039	2,455,073	6,335,831
Charge for the financial year	1,052,375	-	115,624	1,167,999
Reversal during the financial year	(812,086)	-	-	(812,086)
At end of financial year	4,066,008	55,039	2,570,697	6,691,744
Company				
2026				
At beginning of financial year	226,411	-	1,237,446	1,463,857
Charge for the financial year	76,856	-	3,549	80,405
Reversal during the financial year	(43,766)	-	(207,108)	(250,874)
At end of financial year	259,501	-	1,033,887	1,293,388
2025				
At beginning of financial year	1,028,029	-	1,237,446	2,265,475
Reversal during the financial year	(801,618)	-	-	(801,618)
At end of financial year	226,411	-	1,237,446	1,463,857

10. TRADE AND OTHER RECEIVABLES (continued)

(i) (continued)

The reconciliation of movements in the impairment losses of amounts due from subsidiaries is as follows:

	12-month ECL allowance RM	Lifetime ECL not credit impaired RM	Lifetime ECL credit impaired RM	Total RM
Company				
2026				
At beginning of financial year	1,707,539	-	77,527	1,785,066
Reversal during the financial year	(646,485)	-	(77,527)	(724,012)
At end of financial year	1,061,054	-	-	1,061,054
2025				
At beginning of financial year	177,103	-	280,024	457,127
Charge for the financial year	1,530,436	-	-	1,530,436
Reversal during the financial year	-	-	(202,497)	(202,497)
At end of financial year	1,707,539	-	77,527	1,785,066

Credit impaired refers to individually determined debtors who are in significant financial difficulties and have defaulted on payments to be impaired as at the end of the reporting period.

(j) Lifetime expected loss provision for trade receivables of the Group and of the Company are as follows:

	Gross RM	Impaired RM	Total RM
Group			
2026			
Current - Not past due	27,039,571	(1,573,354)	25,466,217
1 to 30 days past due	16,474,813	(1,153,316)	15,321,497
31 to 60 days past due	19,184,285	(1,719,210)	17,465,075
61 to 120 days past due	208,969	(22,276)	186,693
More than 120 days past due	12,431,004	(670,606)	11,760,398
	48,299,071	(3,565,408)	44,733,663
Credit impaired	4,877,936	(4,877,936)	-
	80,216,578	(10,016,698)	70,199,880

10. TRADE AND OTHER RECEIVABLES (continued)

(j) Lifetime expected loss provision for trade receivables of the Group and of the Company are as follows: (continued)

	Gross RM	Impaired RM	Total RM
Group			
2025			
Current - Not past due	23,055,346	(2,231,468)	20,823,878
1 to 30 days past due	16,069,721	(1,237,222)	14,832,499
31 to 60 days past due	7,840,976	(255,037)	7,585,939
61 to 120 days past due	365,331	(1,311)	364,020
More than 120 days past due	18,093,666	(1,539,860)	16,553,806
	42,369,694	(3,033,430)	39,336,264
Credit impaired	1,914,018	(1,914,018)	-
	67,339,058	(7,178,916)	60,160,142
Company			
2026			
Current - Not past due	1,181,519	(91,055)	1,090,464
1 to 30 days past due	2,154,680	(164,319)	1,990,361
31 to 60 days past due	355	(30)	325
61 to 120 days past due	-	-	-
More than 120 days past due	1,521,787	(162,614)	1,359,173
	3,676,822	(326,963)	3,349,859
Credit impaired	108,186	(108,186)	-
	4,966,527	(526,204)	4,440,323
2025			
Current - Not past due	296,208	(24,732)	271,476
1 to 30 days past due	97,983	(7,907)	90,076
31 to 60 days past due	64,129	(5,617)	58,512
61 to 120 days past due	1,803	(144)	1,659
More than 120 days past due	1,708,091	(190,440)	1,517,651
	1,872,006	(204,108)	1,667,898
Credit impaired	117,218	(117,218)	-
	2,285,432	(346,058)	1,939,374

10. TRADE AND OTHER RECEIVABLES (continued)

(k) The Group determines concentration of credit risk by monitoring the industry sector profile of its trade receivables and also identifying and monitoring any significant long outstanding balance owing by any major customer or counterparty on an on-going basis.

The credit risk profile of the Group's and Company's trade receivables as at the end of the reporting period are as follows:

	2026		2025	
	RM	% of total	RM	% of total
Group				
Property development and management activities	78,568,230	97.9	65,578,351	97.4
Construction and related activities	1,406,385	1.8	1,406,385	2.1
Hotel operations	241,963	0.3	354,322	0.5
	80,216,578	100.0	67,339,058	100.0
Company				
Property development and management activities	4,724,564	95.1	1,931,110	84.5
Hotel operations	241,963	4.9	354,322	15.5
	4,966,527	100.0	2,285,432	100.0

As at the end of each reporting period, the credit risk exposures and collateral relating to trade receivables of the Group and of the Company are summarised in the table below:

	Maximum exposure RM	Collateral obtained RM	Net exposure RM
Group			
2026			
Property development and management activities	78,568,230	(27,915,207)	50,653,023
Construction and related activities	1,406,385	-	1,406,385
Hotel operations	241,963	-	241,963
	80,216,578	(27,915,207)	52,301,371
2025			
Property development and management activities	65,578,351	(28,998,059)	36,580,292
Construction and related activities	1,406,385	-	1,406,385
Hotel operations	354,322	-	354,322
	67,339,058	(28,998,059)	38,340,999

10. TRADE AND OTHER RECEIVABLES (continued)

(k) (continued)

As at the end of each reporting period, the credit risk exposures and collateral relating to trade receivables of the Group and of the Company are summarised in the table below: (continued)

	Maximum exposure RM	Collateral obtained RM	Net exposure RM
Company			
2026			
Property development and management activities	4,724,564	(1,947,136)	2,777,428
Hotel operations	241,963	-	241,963
	4,966,527	(1,947,136)	3,019,391
2025			
Property development and management activities	1,931,110	(828,205)	1,102,905
Hotel operations	354,322	-	354,322
	2,285,432	(828,205)	1,457,227

The above collaterals are letters of undertaking from financial institutions for properties sold and deposits received from customers.

Credit risk arising from property development and management activities

The Group and the Company do not have significant credit risk from their services and their products as they are predominantly rendered and sold to a large number of property purchasers with financing facilities from reputable banks with high quality external credit rating. For self-financed property purchasers, the Group and the Company extend credit based upon evaluation of the purchasers' general background. The credit risks from property purchasers are limited as the legal title of the property sold remain with the Group and the Company until the purchase consideration are fully paid.

In respect of the Group's investment properties, the Group customarily obtains two months' rental deposit from tenant which acts as collateral as security for the performance of their obligations under the tenancy agreements to mitigate the risk of non-collectability of monthly rentals.

Credit risk arising from construction contracts

The Group seeks to control credit risk by dealing with counterparties with appropriate credit histories. Customers' most recent financial statements, payment history and other relevant information are considered in the determination of credit risk. Counterparties are assessed at least annually and more frequently when information on significant changes in their financial position becomes known.

10. TRADE AND OTHER RECEIVABLES (continued)

(k) (continued)

Credit risk arising from hotel operations

Credit risk arising from outstanding receivables from customer is minimised by closely monitoring the limit of the Group and of the Company's associations to business partners and their credit worthiness.

Credit risk arising from other receivables

Credit risk arising from other receivables is limited due to the large number of receivables. The historical experience in collection of other receivables fall within the recorded allowances. No additional credit risk beyond amounts allowed for collection losses is inherent in the other receivables.

Credit risk arising from subsidiaries

The amounts due from subsidiaries are monitored closely by the Company and the management is of the view that the carrying amount is fully recoverable.

(l) The interest rate profile of the amounts due from subsidiaries as at the end of each reporting period is as follows:

	Company	
	2026	**2025**
	RM	**RM**
Floating rate	149,633,919	143,713,023

Sensitivity analysis of interest rates for the floating rate instruments at the end of the reporting period, assuming all other variables remain constant is as follows:

	Company	
	2026	**2025**
	RM	**RM**
Effects of 100 basis points changes to profit after tax		
- Increase by 1% (2025: 1%)	1,137,218	1,092,219
- Decrease by 1% (2025: 1%)	(1,137,218)	(1,092,219)

There is no impact to the equity as a result of changes of interest rate for floating rate instruments as at the end of the reporting period.

(m) Trade and other receivables are denominated in RM.

(n) Fair value of non-current receivables

Financial instruments that are not carried at fair value and whose carrying amounts are a reasonable approximation of fair value.

10. TRADE AND OTHER RECEIVABLES (continued)

(n) Fair value of non-current receivables (continued)

(i) Non-current amount owing by a subsidiary

The carrying amount of non-current amount owing by a subsidiary approximates its fair value, categorised as Level 3, as its interest rate is priced at reasonable approximation of the market interest rate as at the end of the reporting period.

The fair value of the non-current amount owing by a subsidiary were estimated by discounting expected future cash flows based on the current market rate available for similar borrowings.

(ii) Finance lease receivables

The carrying amount of finance lease receivables approximates its fair value, categorised as Level 3, as its interest rate is priced at reasonable approximation of the market interest rate as at the end of the reporting period.

The fair value of the finance lease receivables were estimated by discounting expected future cash flows based on the current market rate available for similar borrowings.

11. CONTRACT ASSETS/(LIABILITIES)

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
Contract assets:					
Property development	11(b)	5,420,957	18,931,204	-	-
Construction contracts	11(c)	5,117,392	3,000,125	-	-
		10,538,349	21,931,329	-	-
Contract liabilities:					
Property development	11(b)	(73,190,280)	(71,063,364)	(22,791,240)	(20,200,464)
Construction contracts	11(c)	(15,265,880)	(9,555,484)	-	-
		(88,456,160)	(80,618,848)	(22,791,240)	(20,200,464)
		(77,917,811)	(58,687,519)	(22,791,240)	(20,200,464)

(a) Contract assets are the rights to considerations for goods or services transferred to the customers. In the case of property development and construction contracts, contract asset is the excess of cumulative revenue recognised over the billings to date. Contract asset is stated at cost less accumulated impairment.

Contract liabilities are the obligations to transfer goods or services to customer for which the Group has received the consideration in advance or has billed the customers. In the case of property development and construction contracts, contract liabilities are the excess of the billings to date over the cumulative revenue recognised.

11. CONTRACT ASSETS/(LIABILITIES) (continued)

(b) Contract assets/(liabilities) from property development

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
At beginning of financial year	(52,132,160)	(68,752,868)	(20,200,464)	(20,759,560)
Revenue recognised during the year	326,190,809	165,458,417	16,576,188	10,736,321
Less: Progress billings during the year	(343,844,436)	(147,704,895)	(19,166,964)	(10,177,225)
Reversal/(Addition) of impairment losses during the year	2,016,464	(1,132,814)	-	-
At end of financial year	(67,769,323)	(52,132,160)	(22,791,240)	(20,200,464)
Represented by:				
Contract assets	6,061,359	21,588,070	-	-
Less: Impairment losses	(640,402)	(2,656,866)	-	-
	5,420,957	18,931,204	-	-
Contract liabilities	(73,190,280)	(71,063,364)	(22,791,240)	(20,200,464)
	(67,769,323)	(52,132,160)	(22,791,240)	(20,200,464)

(i) The amounts included in contract liabilities at the beginning of the financial year has been recognised as revenue are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Contract liabilities recognised as revenue	27,253,363	9,480,454	146,400	48,320

(ii) Revenue expected to be recognised in the future relating to performance obligations that are unsatisfied (or partially unsatisfied) at the end of the reporting period are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Within one (1) year	122,150,139	40,892,564	3,205,460	15,697,224
More than one (1) year	18,023,368	58,859,108	14,800,000	-
	140,173,507	99,751,672	18,005,460	15,697,224

11. CONTRACT ASSETS/(LIABILITIES) (continued)

(c) Contract assets/(liabilities) from construction contracts

	Group	
	2026	**2025**
	RM	**RM**
Contract assets	6,367,712	3,938,555
Less: Impairment losses	(1,250,320)	(938,430)
	5,117,392	3,000,125
Contract liabilities	(15,265,880)	(9,555,484)
	(10,148,488)	(6,555,359)

(i) The amount of RM12,902,563 (2025: RM6,593,827) included in contract liabilities at the beginning of the financial year has been recognised as revenue by the Group for the financial year ended 30 June 2026.

(ii) Revenue expected to be recognised in the future relating to performance obligations that are unsatisfied (or partially unsatisfied) at the end of the reporting period are as follows:

	Group	
	2026	**2025**
	RM	**RM**
Within one (1) year	96,978,312	93,475,149
Between one (1) year and five (5) years	48,306,032	28,254,743
	145,284,344	121,729,892

(d) Impairment for contract assets that do not contain a significant financing component are recognised based on the simplified approach within MFRS 9 using the lifetime expected credit loss model as disclosed in Note 10(i) to the financial statements.

The reconciliation of movements in the impairment losses of contract assets is as follows:

	Group	
	2026	**2025**
	RM	**RM**
ECL allowance		
At beginning of financial year	3,595,296	2,409,120
Charge for the financial year	977,367	1,572,283
Reversal during the financial year	(2,681,941)	(386,107)
At end of financial year	1,890,722	3,595,296

(e) Contract assets and contract liabilities are denominated in RM.

12. CASH AND BANK BALANCES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Cash and bank balances	56,254,393	33,116,328	3,227,492	3,751,493
Deposits with licensed banks	4,918,548	6,196,078	4,918,548	4,883,700
	61,172,941	39,312,406	8,146,040	8,635,193

(a) Cash and bank balances are classified as financial assets measured at amortised cost.

(b) The weighted average effective interest rate of deposits with licensed banks of the Group and of the Company are 2.52% (2025: 2.06%) and 2.52% (2025: 2.21%) per annum respectively.

Sensitivity analysis for fixed rate deposits at the end of the reporting period is not presented as fixed rate instruments are not affected by changes in interest rate.

(c) Included in cash and bank balances of the Group and of the Company are amounts of RM15,437,984 (2025: RM20,284,192) and RM423,788 (2025: RM887,270) respectively held under Housing Development Account pursuant to Section 7A of the Housing Development (Control and Licensing) Act, 1966, as amended by the Housing Developers (Housing Development Account) (Amendment) Regulations, 2015.

(d) For the purpose of the statements of cash flows, cash and cash equivalents comprise the following as at the end of the reporting period:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Cash and bank balances	56,254,393	33,116,328	3,227,492	3,751,493
Deposits with licensed banks	4,918,548	6,196,078	4,918,548	4,883,700
Bank overdrafts included in borrowings (Note 15)	(31,270,842)	(35,110,434)	(24,619,920)	(26,126,604)
	29,902,099	4,201,972	(16,473,880)	(17,491,411)
Less:				
Deposits pledged to licensed banks	-	(429,178)	-	-
	29,902,099	3,772,794	(16,473,880)	(17,491,411)

(e) Cash and bank balances are denominated in RM.

13. SHARE CAPITAL

	Group and Company			
	2026		2025	
	Number of shares	RM	Number of shares	RM
Issued and fully paid ordinary shares with no par value	412,500,000	206,250,000	412,500,000	206,250,000

(a) The owners of the parent are entitled to receive dividends as and when declared by the Company and are entitled to one (1) vote per ordinary share at meetings of the Company. All ordinary shares rank pari passu with regard to the residual assets of the Company.

(b) At the end of the reporting period, the number of outstanding shares in issue after setting off treasury shares against equity is 403,617,003 (2025: 403,617,003).

Treasury shares

The shareholders of the Company have approved the plan for the Company to repurchase up to 10% of the issued and paid-up share capital of the Company ("Share Buy Back"). The Directors of the Company are committed to enhance the value of the Company to its shareholders and believe that the Share Buy Back can be applied in the best interests of the Company and its shareholders.

At the end of the reporting period, a total of 8,882,997 (2025: 8,882,997) treasury shares at cost of RM2,326,666 (2025: RM2,326,666) were held by the Company in accordance with Section 127 of the Companies Act 2016 in Malaysia.

The Company has the right to reissue these shares at a later date. As treasury shares, the rights attached to voting, dividends and participation in other distributions are suspended. None of the treasury shares repurchased had been sold as at 30 June 2026.

14. REVALUATION RESERVE

Revaluation reserve arises from the revaluation surplus of hotel properties of the Group and the Company.

15. BORROWINGS

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
Non-current liabilities					
Bridging loans		2,679,596	4,254,981	-	-
Term loans		205,725,023	224,985,782	132,661,567	167,145,836
Revolving credit		5,000,000	5,000,000	5,000,000	5,000,000
		213,404,619	234,240,763	137,661,567	172,145,836

15. BORROWINGS (continued)

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Current liabilities					
Term loans		40,160,981	64,349,970	35,250,959	37,220,548
Revolving credits		19,040,000	19,040,000	19,040,000	19,040,000
Bankers' acceptances		1,594,000	2,593,000	596,000	597,000
Bank overdrafts		31,270,842	35,110,434	24,619,920	26,126,604
		92,065,823	121,093,404	79,506,879	82,984,152
Total					
Bridging loans		2,679,596	4,254,981	-	-
Term loans		245,886,004	289,335,752	167,912,526	204,366,384
Revolving credits		24,040,000	24,040,000	24,040,000	24,040,000
Bankers' acceptances		1,594,000	2,593,000	596,000	597,000
Bank overdrafts	12(d)	31,270,842	35,110,434	24,619,920	26,126,604
		305,470,442	355,334,167	217,168,446	255,129,988

(a) Borrowings are classified as financial liabilities measured at amortised cost.

(b) Bridging loans of the Group was secured by certain development properties as disclosed in Note 7(a) and Note 7(b) to the financial statements.

(c) Term loans of the Group and of the Company are secured by the following:

(i) Certain investment properties as disclosed in Note 6(a) to the financial statements;

(ii) Certain development properties as disclosed in Note 7(a) and Note 7(b) to the financial statements;

(iii) Certain inventories held for sale as disclosed in Note 7(c) to the financial statements; and

(iv) Certain land and buildings as disclosed in Note 5(i) to the financial statements.

In addition, the term loans of the Group and of the Company are jointly and severally guaranteed by certain Directors of the Company.

(d) Other short-term borrowings and revolving credits of the Group and of the Company are secured by the following:

(i) Certain investment properties as disclosed in Note 6(a) to the financial statements;

(ii) Certain development properties as disclosed in Note 7(a) and Note 7(b) to the financial statements;

(iii) Certain inventories held for sale as disclosed in Note 7(c) to the financial statements; and

(iv) Hotel properties and certain land and buildings as disclosed in Note 5(i) to the financial statements.

In addition, the other short term borrowings and revolving credits are personally guaranteed by certain Directors of the Company and subsidiaries of the Company.

15. BORROWINGS (continued)

(e) The bridging loans and term loans are repayable by way of fixed monthly instalments or on redemption of titles of properties sold, whichever is earlier. The repayment terms for the bridging loans and term loans are as follows:

	On demand or within one (1) year RM	One (1) to five (5) years RM	Over five (5) years RM	Total RM
Group				
2026				
Bridging loans	-	2,679,596	-	2,679,596
Term loans	40,160,981	152,278,101	53,446,922	245,886,004
	40,160,981	154,957,697	53,446,922	248,565,600
2025				
Bridging loans	-	4,254,981	-	4,254,981
Term loans	64,349,970	155,756,628	69,229,154	289,335,752
	64,349,970	160,011,609	69,229,154	293,590,733
Company				
2026				
Term loans	35,250,959	80,756,783	51,904,784	167,912,526
2025				
Term loans	37,220,548	98,010,498	69,135,338	204,366,384

(f) The interest rate profile of the borrowings as at the end of each reporting period are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Fixed rate	25,634,000	29,544,861	24,636,000	24,637,000
Floating rate	279,836,442	325,789,306	192,532,446	230,492,988
	305,470,442	355,334,167	217,168,446	255,129,988

15. BORROWINGS (continued)

(f) (continued)

Sensitivity analysis for fixed rate borrowings as at the end of the reporting period is not presented as fixed rate instruments are not affected by change in interest rates. Sensitivity analysis of interest rates for the floating rate instruments at the end of the reporting period, assuming all other variables remain constant is as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Effects of 100 basis points changes to profit after tax				
- Increase by 1% (2025: 1%)	(2,126,757)	(2,475,999)	(1,463,247)	(1,751,747)
- Decrease by 1% (2025: 1%)	2,126,757	2,475,999	1,463,247	1,751,747

There is no impact to the equity as a result of changes of interest rate for floating rate instruments as at the end of the reporting period.

(g) The weighted average effective interest rates of the borrowings as at the end of each reporting period are as follows:

	Group		Company	
	2026 %	2025 %	2026 %	2025 %
Bridging loans	5.3	5.5	-	-
Term loans	5.9	5.8	5.7	5.9
Revolving credits	5.3	5.6	5.3	5.6
Bankers' acceptances	4.5	5.0	3.6	4.1
Bank overdrafts	7.2	8.0	7.8	8.2

(h) Fair value of borrowings

Financial instruments that are not carried at fair value and whose carrying amounts are a reasonable approximation of fair value.

The carrying amounts of the borrowings are reasonable approximation of fair values, categorised as Level 3, either due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rate on or near to the reporting period.

The fair value of the non-current borrowings were estimated by discounting expected future cash flows based on the current market rate available for similar borrowings.

15. BORROWINGS (continued)

(i) The table below summarises the maturity profile of the borrowings as at the end of each reporting period based on contractual undiscounted repayment obligations:

	On demand or within one (1) year RM	One (1) to five (5) years RM	Over five (5) years RM	Total RM
Group				
2026				
Bridging loans	141,215	2,820,811	-	2,962,026
Term loans	58,080,258	187,543,273	63,539,567	309,163,098
Revolving credits	20,303,128	3,965,176	6,798,427	31,066,731
Bankers' acceptances	1,665,907	-	-	1,665,907
Bank overdrafts	33,510,620	-	-	33,510,620
Total undiscounted financial liabilities	113,701,128	194,329,260	70,337,994	378,368,382
2025				
Bridging loans	233,859	4,626,866	-	4,860,725
Term loans	74,051,061	192,974,658	86,871,783	353,897,502
Revolving credits	20,381,811	4,231,980	6,926,262	31,540,053
Bankers' acceptances	2,723,465	-	-	2,723,465
Bank overdrafts	37,906,530	-	-	37,906,530
Total undiscounted financial liabilities	135,296,726	201,833,504	93,798,045	430,928,275
Company				
2026				
Term loans	48,906,905	108,515,045	62,110,124	219,532,074
Revolving credits	20,303,128	3,965,176	6,798,427	31,066,731
Bankers' acceptances	617,640	-	-	617,640
Bank overdrafts	26,534,621	-	-	26,534,621
Total undiscounted financial liabilities	96,362,294	112,480,221	68,908,551	277,751,066
2025				
Term loans	42,473,721	130,857,325	86,768,435	260,099,481
Revolving credits	20,381,811	4,231,980	6,926,262	31,540,053
Bankers' acceptances	621,722	-	-	621,722
Bank overdrafts	28,257,775	-	-	28,257,775
Total undiscounted financial liabilities	91,735,029	135,089,305	93,694,697	320,519,031

(j) Borrowings are denominated in RM.

16. LEASE LIABILITIES

The Group and the Company as lessee

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Lease liabilities				
Non-current liabilities	3,378,609	2,426,801	729,880	1,352,623
Current liabilities	1,956,809	1,908,129	819,586	1,061,119
Total lease liabilities	5,335,418	4,334,930	1,549,466	2,413,742
Lease liabilities owing to				
- financial institutions	2,623,510	2,206,201	846,251	844,258
- non-financial institutions	2,711,908	2,128,729	703,215	1,569,484
	5,335,418	4,334,930	1,549,466	2,413,742

(a) Lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date. The lease payments are discounted using the entities' incremental borrowing rate. After initial recognition, lease liabilities are measured by increasing the carrying amounts to reflect interest on the lease liabilities, reducing the carrying amounts to reflect the lease payments made, and remeasuring the carrying amounts to reflect any reassessment or lease modifications.

The corresponding right-of-use assets of the lease liabilities are presented as property, plant and equipment as disclosed in Note 5 to the financial statements.

(b) The movement of lease liabilities during the financial year is as follows:

	Balance as at 1.7.2025 RM	Additions RM	Lease modifications RM	Lease payments RM	Interest expenses RM	Balance as at 30.6.2026 RM
Group						
Buildings	2,128,729	2,624,179	(712,313)	(1,739,535)	410,848	2,711,908
Motor vehicles	2,206,201	1,275,690	(66)	(969,726)	111,411	2,623,510
	4,334,930	3,899,869	(712,379)	(2,709,261)	522,259	5,335,418
Company						
Buildings	1,569,484	-	(31,005)	(917,741)	82,477	703,215
Motor vehicles	844,258	278,000	(66)	(330,924)	54,983	846,251
	2,413,742	278,000	(31,071)	(1,248,665)	137,460	1,549,466

16. LEASE LIABILITIES (continued)

The Group and the Company as lessee (continued)

(b) The movement of lease liabilities during the financial year is as follows: (continued)

	Balance as at 1.7.2024 RM	Additions RM	Lease payments RM	Interest expenses RM	Balance as at 30.6.2025 RM
Group					
Buildings	3,069,656	811,874	(2,151,344)	398,543	2,128,729
Motor vehicles	2,663,603	355,000	(908,114)	95,712	2,206,201
Plant and machinery	28,943	-	(29,244)	301	-
	5,762,202	1,166,874	(3,088,702)	494,556	4,334,930
Company					
Buildings	1,841,162	805,574	(1,213,939)	136,687	1,569,484
Motor vehicles	1,131,369	-	(315,509)	28,398	844,258
	2,972,531	805,574	(1,529,448)	165,085	2,413,742

(c) The Group has certain leases of premises with lease term of twelve (12) months or less and low value leases of office equipment of RM20,000 and below. The Group applies the "short-term lease" and "lease of low-value assets" exemption for these leases.

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

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Depreciation charge of right-of-use assets (included in administrative expenses)	1,709,003	2,291,094	893,912	1,013,872
Interest expense on lease liabilities (included in finance costs)	522,259	494,556	137,460	165,085
Gain on remeasurement of lease modifications (included in other income)	(188,688)	(44,552)	(85,015)	(44,552)
	2,042,574	2,741,098	946,357	1,134,405

As at the end of the reporting period, the Group and the Company had total cash outflow for leases of RM2,709,261 (2025: RM3,088,702) and RM1,248,665 (2025: RM1,529,448) respectively.

(e) The weighted average incremental borrowing rate of the Group and of the Company applied to the lease liabilities is 4.75% (2025: 4.91%) and 4.16% (2025: 4.15%) respectively. The sensitivity analysis of the effect of the changes in interest rate is not presented as fixed rate instruments are not affected by change in interest rates.

16. LEASE LIABILITIES (continued)

The Group and the Company as lessee (continued)

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

(g) The following table sets out the carrying amounts and the remaining maturities of the lease liabilities of the Group and of the Company:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Not later than one (1) year	1,956,809	1,908,129	819,586	1,061,119
Later than one (1) year but not later than five (5) years	3,325,096	2,426,801	729,880	1,352,623
More than five (5) years	53,513	-	-	-
Total	5,335,418	4,334,930	1,549,466	2,413,742

(h) The table below summarises the maturity profile of the lease liabilities of the Group and of the Company at the end of the reporting period based on contractual undiscounted repayment obligations as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Not later than one (1) year	2,163,763	2,134,543	883,116	1,189,622
Later than one (1) year but not later than five (5) years	3,543,539	2,630,584	754,066	1,429,681
More than five (5) years	54,000	-	-	-
Total	5,761,302	4,765,127	1,637,182	2,619,303

The Group and the Company as lessor

The Group and the Company have also entered into various non-cancellable operating lease agreements on investment properties with third parties.

The future minimum lease payments receivable under the above non-cancellable operating leases as at the reporting period but not recognised as receivables, are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Less than one (1) year	5,512,353	7,198,576	1,664,212	1,556,882
Between one (1) to two (2) year	2,303,614	2,798,565	786,724	705,950
Between two (2) to three (3) year	1,211,293	302,810	364,125	237,610
Between three (3) to four (4) year	199,500	38,400	199,500	38,400
Between four (4) to five (5) year	166,600	38,400	166,600	38,400
More than five (5) year	62,450	35,200	62,450	35,200
	9,455,810	10,411,951	3,243,611	2,612,442

17. TRADE AND OTHER PAYABLES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Non-current				
Other payable				
Third parties	55,672	1,501,576	-	-
Current				
Trade payables				
Third parties	83,110,299	100,788,923	519,015	631,983
Other payables				
Third parties	21,936,111	38,199,565	4,552,058	5,194,610
Amounts due to Directors	-	3,008,694	-	3,005,996
Amounts due to subsidiaries	-	-	80,582,829	99,527,316
Related parties				
- Interest bearing	35,106,021	33,660,356	35,106,021	33,660,356
- Non-interest bearing	32,567,700	41,371,196	12,615,529	17,014,726
Accruals	32,226,414	36,934,924	2,788,285	2,887,631
Deposits received	16,339,582	19,261,086	6,202,999	6,450,403
Total current other payables	138,175,828	172,435,821	141,847,721	167,741,038
Total current trade and other payables	221,286,127	273,224,744	142,366,736	168,373,021
Total trade and other payables	221,341,799	274,726,320	142,366,736	168,373,021

(a) Trade and other payables are classified as financial liabilities measured at amortised cost.

(b) Trade payables are non-interest bearing and the normal credit terms granted to the Group and the Company ranged from 30 to 150 days (2025: 30 to 150 days).

(c) Included in trade payables of the Group and of the Company are retention sums for contract works. The retention sums are unsecured, interest free and are expected to be payable as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Within one (1) year	9,694,180	11,026,087	24,350	29,456
More than one (1) year	7,525,804	2,195,391	50,389	-
	17,219,984	13,221,478	74,739	29,456

17. TRADE AND OTHER PAYABLES (continued)

(d) Included in non-current and current other payables of the Group are amounts payable to purchasers of properties in relation to the guaranteed rental return scheme amounting to RM55,672 and RM321,822 (2025: RM1,501,576 and RM1,350,704) respectively.

(e) Included in other payables of the Group is dividend payable amounting to RM938,000 declared by Global Earnest Sdn. Bhd. to its non-controlling interests.

(f) Included in other payables of the Company are financial guarantee contracts amounting to RM3,058,323 (2025: RM3,112,353) which are recognised as a financial liability at the time the guarantee is issued. The liability is initially measured at fair value and subsequently measured at the higher of the amount determined in accordance with the expected credit loss model under MFRS 9 *Financial Instruments* and the amount initially recognised less cumulative amount of income recognised in accordance with the principles of MFRS 15 *Revenue from Contracts with Customers*, where appropriate.

(g) Amounts due to Directors of the Group represents advances, which were unsecured, interest free and payable within next twelve (12) months in cash and cash equivalents.

(h) Amounts due to related parties of the Group and of the Company represents advances and payments on behalf, which are unsecured and payable within next twelve (12) months in cash and cash equivalents. These amounts are interest free except for advances of RM35,106,021 (2025: RM33,660,356) which bear interest at rate of 5.1% (2025: 4.7%) per annum.

(i) Non-trade amounts due to subsidiaries are unsecured, interest free and payable within next twelve (12) months in cash and cash equivalents.

(j) The table below summarises the maturity profile of the borrowings as at the end of each reporting period based on contractual undiscounted repayment obligations:

	On demand or within one (1) year RM	One (1) to five (5) years RM	Total RM
Group			
2026			
Trade payables	83,110,299	-	83,110,299
Other payables	21,936,111	55,672	21,991,783
Related parties	69,464,128	-	69,464,128
Accruals	32,226,414	-	32,226,414
Deposits received	16,339,582	-	16,339,582
Total undiscounted financial liabilities	223,076,534	55,672	223,132,206
2025			
Trade payables	100,788,923	-	100,788,923
Other payables	38,199,565	1,501,576	39,701,141
Amounts due to Directors	3,008,694	-	3,008,694
Related parties	76,613,589	-	76,613,589
Accruals	36,934,924	-	36,934,924
Deposits received	19,261,086	-	19,261,086
Total undiscounted financial liabilities	274,806,781	1,501,576	276,308,357

17. TRADE AND OTHER PAYABLES (continued)

(j) The table below summarises the maturity profile of the borrowings as at the end of each reporting period based on contractual undiscounted repayment obligations: (continued)

	On demand or within one (1) year RM	One (1) to five (5) years RM	Total RM
Company			
2026			
Trade payables	519,015	-	519,015
Other payables	4,552,058	-	4,552,058
Amounts due to subsidiaries	80,582,829	-	80,582,829
Related parties	49,511,957	-	49,511,957
Accruals	2,788,285	-	2,788,285
Deposits received	6,202,999	-	6,202,999
Total undiscounted financial liabilities	144,157,143	-	144,157,143
2025			
Trade payables	631,983	-	631,983
Other payables	5,194,610	-	5,194,610
Amounts due to Directors	3,005,996	-	3,005,996
Amounts due to subsidiaries	99,527,316	-	99,527,316
Related parties	52,257,119	-	52,257,119
Accruals	2,887,631	-	2,887,631
Deposits received	6,450,403	-	6,450,403
Total undiscounted financial liabilities	169,955,058	-	169,955,058

(k) The interest rate profile of the amounts due to related parties as at the end of each reporting period is as follows:

	Group and Company 2026 RM	2025 RM
Floating rate	35,106,021	33,660,356

Sensitivity analysis of interest rates for the floating rate instruments at the end of the reporting period, assuming all other variables remain constant is as follows:

	Group and Company 2026 RM	2025 RM
Effects of 100 basis points changes to profit/(loss) after tax		
- Increase by 1% (2025: 1%)	(266,806)	(255,819)
- Decrease by 1% (2025: 1%)	266,806	255,819

There is no impact to the equity as a result of changes of interest rate for floating rate instruments as at the end of the reporting period.

(l) Trade and other payables are denominated in RM.

18. REVENUE

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Revenue from contracts with customers:				
Property development	126,905,646	107,380,578	-	2,871,096
Completed properties and vacant land	199,285,163	66,809,199	16,576,188	7,865,225
Construction contracts	9,289,142	19,866,531	-	-
Hotel operations	3,664,345	4,050,127	3,664,345	4,050,127
Sales of goods	-	56,072	-	-
	339,144,296	198,162,507	20,240,533	14,786,448
Other revenue:				
Rental income	12,053,217	10,223,796	3,544,411	3,597,341
Dividend income from subsidiaries	-	-	6,062,000	12,000,000
	351,197,513	208,386,303	29,846,944	30,383,789
Revenue from contract with customers is recognised as follows:				
At point in time	202,949,508	70,915,398	20,240,533	11,915,352
Over time	136,194,788	127,247,109	-	2,871,096
	339,144,296	198,162,507	20,240,533	14,786,448

The revenue of the Group and of the Company are derived entirely in Malaysia.

(a) Revenue from property development and construction contracts

Contracts with customers may include multiple promises to customers and therefore accounted for as separate performance obligations. In this case, the transaction price will be allocated to each performance obligation based on the stand-alone selling prices. When these are not directly observable, they are estimated based on expected cost plus margin.

Revenue from property development and construction contracts is measured at the fixed transaction price agreed under the agreement.

Revenue is recognised as and when control of the asset is transferred to the customer and it is probable that the Group and the Company would collect the consideration to which it will be entitled in exchange for the asset that would be transferred to the customer. Depending on the terms of the contract and the laws that apply to the contract, control of the asset may transfer over time or at a point in time. Control of the asset is transferred over time if the performance of the Group and the Company does not create an asset with an alternative use to the Group and the Company and the Group and the Company has an enforceable right to payment for performance completed to date.

If control of the asset transfers over time, revenue is recognised over the period of the contract using the input method by reference to the property development cost and construction contract costs incurred up to the end of the reporting period as a percentage of total estimated costs for complete satisfaction of the contract. Otherwise, revenue is recognised at a point in time when the customer obtains control of the asset.

Significant judgement is required in determining the satisfaction of performance obligations as stated in the contracts with customers, transaction price allocation and costs in applying the input method to recognise revenue over time.

18. REVENUE (continued)

(a) Revenue from property development and construction contracts (continued)

The Group and the Company identify performance obligations that are distinct and material, which are judgmental in the context of the contracts. Transaction prices were determined based on estimated margins prior to its allocation to the identified performance obligations. The Group and the Company also estimate total contract costs in applying the input method to recognise revenue over time. In estimating the total costs to complete, the Group and the Company consider the completeness and accuracy of its cost estimation, including its obligations to contract variation, claims and cost contingencies.

(b) Sale of completed properties and vacant land

The Group and the Company recognise sales at a point in time for the sale of completed properties and vacant land, when the control of the properties has been transferred to the purchasers, being when the properties have been completed and delivered to the customers and it is probable that the Group and the Company will collect the considerations to which it would be entitled to in exchange for the assets sold.

There is no significant financing component in the revenue arising from sale of completed properties as the sales are made on the normal credit terms not exceeding twelve months.

(c) Hotel operations income

Hotel operations income comprises letting of hotel rooms, sales of food and beverages and other hotel related income, and is recognised upon at a point in time when the products has been transferred or the services has been rendered to the customer and coincides with the delivery of products and services and acceptance by customers.

There is no right of return and warranty provided to the customers on the sale of products and services rendered.

There is no significant financing component in the revenue arising from sale of products and services rendered as the sales or services are made on the normal credit terms not exceeding twelve months.

(d) Sale of goods

Revenue from sale of goods is recognised at a point in time when the products has been transferred or the services has been rendered to the customer and coincides with the delivery of products and services and acceptance by customers.

There is no right of return and warranty provided to the customers on the sale of products and services rendered.

There is no significant financing component in the revenue arising from sale of products and services rendered as the sales or services are made on the normal credit terms not exceeding twelve months.

(e) Rental income

Rental income is accounted for on a straight line basis over the lease term of an ongoing lease. The aggregate cost of incentives provided to the lessee is recognised as reduction of rental income over the lease term on a straight line basis.

(f) Dividend income

Dividend income is recognised when the rights to receive payment is established.

19. COST OF SALES

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Property development costs	7(b)	81,243,377	74,136,212	-	4,839,750
Cost of completed properties sold and vacant lands	7(c)(ii)	157,020,986	45,933,553	11,650,008	4,803,214
Construction contract costs		3,195,361	8,110,948	-	-
Hotel operations costs		941,592	1,223,339	941,592	1,223,338
Cost of goods sold		-	4,286	-	-
Cost of rental services		965,922	1,015,017	-	-
		243,367,238	130,423,355	12,591,600	10,866,302

20. FINANCE INCOME AND COSTS

	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Finance income				
Interest income on:				
- amounts due from subsidiaries	-	-	8,372,589	9,746,962
- amounts due from a related party	35,424	-	35,424	-
- lease receivables	7,425	11,160	7,425	11,160
- deposits with licensed banks	215,332	283,815	39,053	23,359
- others	147,551	1,637,776	-	939,325
	405,732	1,932,751	8,454,491	10,720,806
Finance costs				
Interest expense on:				
- term loans	5,548,624	9,456,526	1,817,719	6,603,911
- lease liabilities	522,259	494,556	137,460	165,085
- revolving credits	1,242,816	1,052,414	1,242,816	932,783
- bridging loans	85,999	21,621	-	-
- bankers' acceptances	91,842	38,249	-	-
- bank overdrafts	2,573,929	3,082,360	2,171,397	2,415,142
- amount due to a subsidiary	-	-	-	129,237
- amount due to a related party	1,445,665	1,211,794	1,445,665	1,211,794
	11,511,134	15,357,520	6,815,057	11,457,952
Others	1,350,893	3,605,242	40,552	228,707
	12,862,027	18,962,762	6,855,609	11,686,659

Interest income is recognised as it accrues, using the effective interest method.

21. EMPLOYEE BENEFITS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Wages, salaries and bonus	19,122,967	16,835,818	5,112,889	5,465,107
Defined contribution plan	2,707,119	2,312,140	755,577	832,093
Other employee benefits	2,373,789	1,765,074	982,745	800,056
	24,203,875	20,913,032	6,851,211	7,097,256

Included in the employee benefits of the Group and of the Company are remuneration of Executive Directors amounting to RM7,571,442 and RM2,402,402 (2025: RM7,374,943 and RM2,880,179) respectively.

22. PROFIT BEFORE TAX

Other than those disclosed elsewhere in the financial statements, profit before tax is arrived at:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
After charging:				
Auditors' remuneration:				
- Statutory audit	349,860	331,300	140,180	133,500
- Non-statutory audit	8,850	8,850	5,550	5,550
Bad debts written off	65,924	-	146,064	181,727
Property, plant and equipment written off	37	466	-	-
Loss on subsidiaries struck off	-	-	4	500,103
Impairment loss on investment in subsidiary	-	-	-	500,000
And crediting:				
Unwinding interest on financial guarantee contracts	-	-	1,472,619	1,457,758
Gain on disposals of property, plant and equipment	847,018	453,994	49,120	431,996
Fair value adjustment on investment properties	1,400,976	352,501	1,075,000	-
Gain on reassessment and modification of right-of-use asset	188,688	44,552	85,015	44,552
Rental income of premises and other assets	3,310,958	3,619,679	-	-

22. PROFIT BEFORE TAX (continued)

(a) Net (reversals of impairment losses)/impairment losses on financial assets:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Impairment losses on:				
- trade receivables	5,932,050	2,277,807	262,180	149,654
- other receivables	179,188	1,167,999	80,405	-
- contract assets	977,367	1,572,283	-	-
- amounts due from subsidiaries	-	-	-	1,530,436
- equity loans	-	-	-	1,877,321
Reversals of impairment losses on:				
- trade receivables	(3,094,268)	(2,537,107)	(82,034)	(318,266)
- other receivables	(3,297,301)	(812,086)	(250,874)	(801,618)
- contract assets	(2,681,941)	(386,107)	-	-
- amounts due from subsidiaries	-	-	(724,012)	(202,497)
- equity loans	-	-	(1,456,251)	-
	(1,984,905)	1,282,789	(2,170,586)	2,235,030

23. TAXATION

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current year tax expense based on profit for the financial year	14,035,375	7,608,823	-	-
Under/(Over) provision in prior year	225,587	(832,092)	-	-
	14,260,962	6,776,731	-	-
Deferred tax (Note 9)				
- Relating to origination and reversal of temporary differences	(1,063,471)	(1,474,309)	(176,448)	(1,191,066)
- (Over)/Under provision in prior year	(1,869,441)	946,192	(250,527)	892,367
	(2,932,912)	(528,117)	(426,975)	(298,699)
	11,328,050	6,248,614	(426,975)	(298,699)

(a) Malaysian income tax is calculated at the statutory tax rate of 24% (2025: 24%) of the estimated taxable profit for the fiscal year.

23. TAXATION (continued)

(b) Numerical reconciliation of taxation applicable to profit before tax at the statutory tax rate applicable to the Group and the Company are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit before tax	44,335,801	15,947,055	7,124,833	4,972,864
Tax at Malaysian statutory tax rate of 24% (2025: 24%)	10,640,592	3,827,293	1,709,960	1,193,487
Non-allowable expenses	2,001,051	5,617,580	589,334	1,181,703
Non-taxable income	(750,406)	(4,092,791)	(2,475,742)	(3,566,256)
Utilisation of deferred tax assets previously not recognised	(1,378,789)	-	-	-
Deferred tax assets not recognised	2,459,456	782,432	-	-
Under/(Over) provision in prior year:				
- income tax	225,587	(832,092)	-	-
- deferred tax	(1,869,441)	946,192	(250,527)	892,367
	11,328,050	6,248,614	(426,975)	(298,699)

(c) Tax on each component of other comprehensive income is as follows:

	Group and Company		
	Before tax RM	Tax effect RM	After tax RM
2026			
Revaluation loss on property, plant and equipment	(535,758)	128,582	(407,176)

24. EARNINGS PER SHARE

(a) Basic

The basic earnings per ordinary share for the financial year is calculated by dividing the profit for the financial year attributable to equity owners of the parent by the weighted average number of ordinary shares in issue (after adjusting for treasury shares) during the financial year.

	Group	
	2026	2025
Profit attributable to owners of the parent (RM)	32,738,641	9,076,297
Weighted average number of ordinary shares in issue	403,617,003	403,376,136

24. EARNINGS PER SHARE (continued)

(a) Basic (continued)

The basic earnings per ordinary share for the financial year is calculated by dividing the profit for the financial year attributable to equity owners of the parent by the weighted average number of ordinary shares in issue (after adjusting for treasury shares) during the financial year. (continued)

	Group	
	2026 Sen	2025 Sen
Basic earnings per ordinary share attributable to the equity owners of the parent	8.11	2.25

(b) Diluted

Diluted earnings per ordinary share equals basic earnings per ordinary share as there are no potential dilutive ordinary shares.

25. DIVIDENDS

On 14 June 2024, the Company declared a dividend of RM1,618,462, to be settled through the distribution of treasury shares. The dividend payable was recognised at the fair value of the treasury shares to be distributed as at the distribution date.

On 23 July 2024, the dividend was satisfied by the distribution of treasury shares with a carrying amount of RM1,046,699. As the carrying amount of the treasury shares distributed was lower than the dividend payable recognised at distribution date, the difference of RM571,763 was credited back to retained earnings. No gain or loss was recognised in profit or loss in respect of this transaction which requires treasury share transactions to be recognised directly in equity.

The Directors do not recommend the payment of any final dividend in respect of the current financial year.

26. GUARANTEES

	Company	
	2026 RM	2025 RM
Unsecured		
Corporate guarantees for trade credits granted to subsidiaries		
- Limit of guarantee	59,850,000	55,050,000
- Amount utilised	4,939,412	6,884,518

26. GUARANTEES (continued)

	Company	
	2026	2025
	RM	RM
Secured		
Corporate guarantees for borrowing facilities granted by financial institutions to subsidiaries		
- Limit of guarantee	185,280,000	198,745,000
- Amount utilised	97,707,412	93,730,810

Corporate guarantees for trade credits and borrowing facilities granted to subsidiaries are financial guarantee contracts designated as insurance contracts as defined in MFRS 17 *Insurance Contracts*. The Company made an irrevocable choice to apply MFRS 9 *Financial Instruments* on a contract-by-contract basis to these financial guarantee contracts as at the date of transition to MFRS 17.

(a) The maximum exposure to credit risk in relation to financial guarantee contracts provided as credit enhancements to the loans of subsidiaries amounts to RM185,280,000 (2025: RM198,745,000), representing the outstanding banking facilities of the subsidiaries as at the end of the reporting period.

(b) The maturity profile of the financial guarantee contracts of the Company at the end of the reporting period based on contractual undiscounted repayment obligations amounted to RM3,058,323 (2025: RM3,112,353) which are payable upon demand. The impact of the financial guarantee contract has been disclosed in Note 17(f) to the financial statements.

27. SIGNIFICANT RELATED PARTY DISCLOSURES

(a) Identities of related parties

Parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

Related party relationships exist between the Company and its subsidiaries and between the Company and its ultimate holding company.

In addition, the Company also has related party relationships with the following parties:

Identities of related parties	Relationship with the Group
Ju-Ichi Enterprise Sdn. Bhd. ("JIE")	A related party by virtue of the directorship of a Director of the Company, Tan Sri Dato' Tan Seng Leong, Tan Vin Sern and Tan Lindy. Tan Sri Dato' Tan Seng Leong is the major shareholder in JIE.
Marvel Plus Development Sdn. Bhd. ("MPD")	A related party by virtue of the directorship of certain Directors of the Company, Tan Lindy, Tan Vin Sern and Tan Sri Dato' Tan Seng Leong's spouse, namely Puan Sri Datin Lim Sui Yong in MPD. Puan Sri Datin Lim Sui Yong, Tan Lindy and Tan Vin Sern are also major shareholders in MPD.

27. SIGNIFICANT RELATED PARTY DISCLOSURES (continued)

(b) Significant related party transactions

In addition to the transactions and balances detailed elsewhere in the financial statements, the Group and the Company had the following transactions with related parties during the financial year:

(i) Transactions with subsidiaries

	Company	
	2026 RM	2025 RM
Intercompany interest expense payable to a subsidiary:		
- BCB Land Sdn. Bhd.	-	129,237
Intercompany interest income receivable from subsidiaries:		
- Citylights Realty Sdn. Bhd.	110,841	692,996
- BCB Food & Beverage Sdn. Bhd.	-	5,187
- BCB Land Sdn. Bhd.	397,873	485,235
- BCB Heights Sdn. Bhd.	5,120,441	7,808,928
- BCB Development Sdn. Bhd.	-	132,122
- BCB Medini Development Sdn. Bhd.	2,743,434	622,494
Rental income from subsidiaries:		
- BCB Construction Sdn. Bhd.	22,200	22,200
- BCB Resources Sdn. Bhd.	22,200	22,200
- Johbase Development Sdn. Bhd.	44,400	44,400
Progress claim charged by a subsidiary:		
- BCB Construction Sdn. Bhd.	65,800	2,190,200
Dividend income from subsidiaries:		
- Global Earnest Sdn. Bhd.	6,062,000	-
- BCB Resources Sdn. Bhd.	-	2,000,000
- Johbase Development Sdn. Bhd.	-	10,000,000

(ii) Transactions with related parties

	Group and Company	
	2026 RM	2025 RM
Office rental paid to JIE	318,000	300,000
Venue profit sharing from JIE	14,461	-
Interest expense payable to JIE	1,445,665	1,211,794
Interest income receivables from MPD	35,424	-

27. SIGNIFICANT RELATED PARTY DISCLOSURES (continued)

(b) Significant related party transactions (continued)

In addition to the transactions and balances detailed elsewhere in the financial statements, the Group and the Company had the following transactions with related parties during the financial year: (continued)

(ii) Transactions with related parties (continued)

	Group	
	2026 RM	**2025 RM**
Construction contracts:		
- MPD	9,808,936	24,735,200

The related party transactions described above were carried out on mutually agreed terms and are not materially different from those obtainable from transactions with unrelated parties.

Information regarding outstanding balances with related parties as at 30 June 2026 are disclosed in Note 10 and Note 17 to the financial statements.

(c) Compensation of key management personnel

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of the Company.

The remuneration of key management personnel, comprising of the Directors of the Group and its subsidiaries during the financial year is as follows:

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Non-executive Directors:				
- fees	172,000	172,000	172,000	172,000
- others	16,500	18,740	16,500	18,740
	188,500	190,740	188,500	190,740
Executive Directors:				
- salaries and bonus	6,117,800	6,117,800	1,851,200	2,345,765
- defined contribution plan	1,162,382	1,086,062	351,728	445,695
- others	291,260	171,081	199,474	88,719
	7,571,442	7,374,943	2,402,402	2,880,179
	7,759,942	7,565,683	2,590,902	3,070,919

The estimated monetary value of benefits-in-kind paid to the Directors of the Group and of the Company during the financial year amounted to RM106,400 and RM96,500 (2025: RM115,300 and RM105,400) respectively.

28. CAPITAL MANAGEMENT

The primary objective of the capital management of the Group is to ensure that the Group would be able to continue as a going concern while maximising the return to shareholders through the optimisation of the debt and equity balance. The overall strategy of the Group remains unchanged from financial year ended 30 June 2025.

The Group and the Company are not subject to any externally imposed capital requirements of the financial instruments other than prescribed gearing ratio and tangible net worth of the Group imposed by financial institutions.

The Group and the Company monitor capital using gearing ratio, which is net debt divided by total equity plus net debt. The Group regularly reviews the gearing ratio to ensure they are at acceptable levels and within industry norms. The Group includes within net debt, borrowings and lease liabilities less cash and bank balances. A detailed calculation of the net debt is shown below:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Borrowings	305,470,442	355,334,167	217,168,446	255,129,988
Lease liabilities	5,335,418	4,334,930	1,549,466	2,413,742
Less:				
Cash and bank balances	(61,172,941)	(39,312,406)	(8,146,040)	(8,635,193)
Net debt	249,632,919	320,356,691	210,571,872	248,908,537
Total equity	610,613,648	578,788,282	307,912,060	300,767,428
Net debt	249,632,919	320,356,691	210,571,872	248,908,537
	860,246,567	899,144,973	518,483,932	549,675,965
Net gearing ratio	29%	36%	41%	45%

Pursuant to the requirements of Practice Note No. 17/2005 of the Bursa Malaysia Securities Berhad, the Group is required to maintain a consolidated shareholders' equity of more than 25% of the issued and paid-up capital (excluding treasury shares) and such shareholders' equity is not less than RM40,000,000. The Company has complied with this requirement for the financial year ended 30 June 2026.

29. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The financial risk management objective of the Group is to optimise value creation for shareholders whilst minimising the potential adverse impact arising from fluctuations in interest rates and the unpredictability of the financial markets.

29. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

The Group operates within an established risk management framework and clearly defined guidelines that are regularly reviewed by the Board of Directors. Financial risk management is carried out through risk review, internal control systems and adherence to the Group financial risk management policies. The Group is exposed mainly to credit risk, liquidity and cash flow risk as well as interest rate risk. Information on the management of the related exposures is detailed below.

(a) Credit risk

Credit risk is the risk of potential financial loss to the Group and the Company arising from the failure of a counterparty to fulfil its obligations under a contractual agreement and include settlement/clearing risk, concentration risk, credit assessment risk, recovery risk and credit-related liquidity risk.

Cash deposits and trade receivables may give rise to credit risk, which requires the loss to be recognised if a counterparty fails to perform as contracted. It is the policy of the Group and of the Company to monitor the financial standing of these counterparties on an ongoing basis to ensure that the Group is exposed to minimal credit risk.

The primary exposure of the Group and of the Company to credit risk arises through its trade receivables.

The trading terms of the Group and of the Company with its customers are mainly on credit. The credit period generally ranges from 14 days to a period of three (3) months. The Group seeks to maintain strict control over its outstanding receivables to minimise its credit risk. Overdue balances are reviewed regularly by senior management.

Exposure to credit risk

At the end of each reporting period, the maximum exposure to credit risk of the Group and of the Company is represented by the carrying amount of each class of financial assets (except trade receivables as disclosed in Note 10 (k) which are net off collateral obtained) recognised in the statements of financial position.

The credit risk for cash and cash equivalents is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Information regarding credit exposure for trade and other receivables is disclosed in Note 10 to the financial statements.

(b) Liquidity and cash flow risk

Liquidity risk is the risk that the Group and the Company are unable to service their cash obligations in the future. To mitigate this risk, the management measures and forecasts their cash commitments, monitors and maintain a level of cash and cash equivalents and credit facilities deemed adequate to finance the operations and developments activities of the Group and of the Company.

The analysis of financial instruments by remaining contractual maturities have been disclosed in Note 15, Note 16 and Note 17 to the financial statements.

(c) 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 exposure of the Group and of the Company to interest rate risk relates primarily to their interest-bearing borrowings on fixed and floating rates. The Group and the Company do not use derivative financial instruments to hedge this risk.

The interest rate profile and sensitivity analysis of interest rate risk have been disclosed in Note 10, Note 12, Note 15, Note 16 and Note 17 to the financial statements.

30. INTEREST IN JOINT OPERATION

The Group has entered into a joint operation with Iskandar Seafront Assets Sdn. Bhd. in respect of Lumina Commercial Park, located in Malaysia. Lumina Commercial Park is a commercial development project that integrates modern design and sustainable practices. The project is considered strategic to the Group's future growth. The Group is entitled to 85% of the project sales under the arrangement and has accounted the related financial results of Lumina Commercial Park on proportionate basis.

31. ADOPTION OF NEW MFRSs AND AMENDMENTS TO MFRSs

(a) New MFRSs adopted during the financial year

The Group and the Company adopted the following Amendments of the MFRSs of the MFRS Framework that were issued by the Malaysian Accounting Standards Board ('MASB') during the financial year:

Title	Effective Date
Amendments to MFRS 121 *Lack of Exchangeability*	1 January 2025

Adoption of the above Amendments did not have any material effect on the financial performance or position of the Group and of the Company.

(b) New MFRSs that have been issued, but only effective for annual periods beginning on or after 1 January 2026

Title	Effective Date
Amendments to MFRS 9 and MFRS 7 *Amendments to the Classification and Measurement of Financial Instruments*	1 January 2026
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 9 and MFRS 7 *Contracts Referencing Nature-dependent Electricity*	1 January 2026
MFRS 18 *Presentation and Disclosure in Financial Statements*	1 January 2027
MFRS 19 *Subsidiaries without Public Accountability: Disclosures*	1 January 2027
Amendment to MFRS 19 *Subsidiaries without Public Accountability: Disclosures*	1 January 2027
Amendments to MFRS 121 *Translation to a Hyperinflationary Presentation Currency*	1 January 2027
MFRS 20 *Regulatory Assets and Regulatory Liabilities*	1 January 2029
Amendments to MFRS 128 *Amendments to the Fair Value Option for Investments in Associates and Joint Ventures*	Applicable when an entity first applies MFRS 18
Amendments to MFRS 10 and MFRS 128 *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*	Deferred

The Group and the Company are in the process of assessing the impact of implementing these Standards and Amendments, since the effects would only be observable in the future financial years.

UTILISATION OF PROCEEDS

BCB Berhad (the "Company") did not undertake any corporate proposal to raise any proceeds during financial year ended 30 June 2026.

AUDIT AND NON-AUDIT FEES

Details of the audit fees and non-audit service rendered by the External Auditors, BDO PLT for the financial year ended 30 June 2026 are set out as follows:

Paid/payable	Group RM	Company RM
Audit fees	349,860	140,180
Non-Audit fees	8,850	5,550

MATERIAL CONTRACTS

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

RECURRENT RELATED PARTY TRANSACTION ("RRPT") OF REVENUE NATURE FOR THE YEAR ENDED 30 JUNE 2026

The details of the RRPTs were disclosed in Note 27 of the Financial Statements for the financial period ended 30 June 2026 on pages 146 to 148.

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

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

(a) Group Total Income and Total Assets

	Group	
	2026 RM	2025 RM
Total Income		
Revenue	351,197,513	208,386,303
Finance income	405,732	1,932,751
Other income	8,315,444	8,727,679
Total	**359,918,689**	**219,046,733**
Total Assets	**1,234,828,230**	**1,298,302,648**

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING (continued)

(b) Business Activities

	Group	
	2026 RM	**2025 RM**
Shariah Non-Compliant Activities		
Rental income	3,405,106	3,313,146
Finance income	350,054	1,873,952
Food and Beverage	689,697	1,050,226
Total	**4,444,857**	**6,237,324**
Total Assets	**1,234,828,230**	**1,298,302,648**

(c) Component of Financial Position

i. Cash Component

	Group	
	2026 RM	**2025 RM**
Islamic Account/Instruments		
Cash at bank (exclude cash in hand)	4,568,256	3,933,500
Cash in hand	68,205	56,268
Deposits with licensed bank	1,918,548	1,883,700
Total	**6,555,009**	**5,873,468**
Conventional Account/Instruments		
Cash at bank (exclude cash in hand)	51,617,932	29,126,560
Deposits with licensed bank	3,000,000	4,312,378
Total	**54,617,932**	**33,438,938**

ii. Debt Component

	Group	
	2026 RM	**2025 RM**
Islamic Financing		
Current	2,447,585	5,140,568
Non-Current	55,659,060	53,030,046
Total Financing	**58,106,645**	**58,170,614**
Conventional Borrowing		
Current	89,618,238	115,952,836
Non-Current	157,745,559	181,210,717
Total Financing	**247,363,797**	**297,163,553**

DIRECTORS' RESPONSIBILITIES STATEMENTS IN RELATION TO THE FINANCIAL STATEMENTS

This statement is prepared as required by the Companies Act 2016 and the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The Directors are responsible to ensure that the financial statements give a true and fair view of the state of affairs of the Group and the Company as at the end of each financial year, and of the results and cash flows of the Group and of the Company for that year then ended.

The Directors consider that in preparing the financial statements:

- The Group and the Company have used appropriate accounting policies and are consistently applied;
- Reasonable and prudent judgments and estimates were made; and
- All applicable approved accounting standards in Malaysia have been adhered to.

The Directors are responsible for ensuring that the Company maintains accounting records that disclose with reasonable accuracy the financial position of the Group and of the Company, and that the financial statements comply with the requirements of the Companies Act 2016.

The Directors have general responsibilities for taking such steps that are reasonably available to them to safeguard the assets of the Group, and to prevent and detect fraud and other irregularities.

SHAREHOLDINGS STATISTICS
AS AT 30 SEPTEMBER 2026

Issued share capital	:	412,500,000 (inclusive of 8,882,997 as Treasury Shares)
Types of shares	:	Ordinary shares
No. of shareholders	:	2,160
Voting rights	:	One vote per ordinary share

Analysis of Shareholdings by Range Groups

	No. of Shares	% Over Total Shares	No. of Holders	% Over Total Holders
less than 100 shares	2,669	0.001	76	3.518
100 to 1,000 shares	24,289	0.006	82	3.796
1,001 to 10,000 shares	5,470,544	1.355	1,292	59.815
10,001 to 100,000 shares	16,782,258	4.158	615	28.472
100,001 to less than 5% of issued shares	112,931,864	27.980	93	4.306
5% and above of issued shares	268,405,379	66.500	2	0.093
Total	**403,617,003**	**100.000**	**2,160**	**100.000**

List of Thirty Largest Shareholders as at 30 September 2026 (as per Record of Depositors)

No	Name	Shares Held	%
1.	Evergreen Ratio Sdn Bhd	229,410,289	56.838
2.	Effective Strategy Sdn Bhd	38,995,090	9.661
3.	Maybank Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Evergreen Ratio Sdn Bhd	19,573,800	4.849
4.	Tho Siu Chu	15,052,030	3.729
5.	Tan Chin Ee	14,991,430	3.714
6.	Amsec Nominees (Tempatan) Sdn Bhd Pledged Securities Account - Ambank (M) Berhad For Chew Siow Geok (Smart)	10,617,427	2.630
7.	Maybank Securities Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Haven Venture Sdn Bhd (REM 646-Margin)	6,931,125	1.717
8.	Maybank Securities Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Lasercoin (M) Sdn Bhd (REM 646-Margin)	5,795,178	1.435
9.	Puncak Angkasa Sdn Bhd	4,040,000	1.000
10.	Alliancegroup Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Chew Siow Geok (8041848)	3,078,587	0.762
11.	Affin Hwang Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Tan Chin Ee (M14)	2,107,870	0.522
12.	Maybank Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Loo Kah Chye	1,500,000	0.371

List of Thirty Largest Shareholders as at 30 September 2026 (as per Record of Depositors) (continued)

No	Name	Shares Held	%
13.	Goh Cheah Hong	1,476,115	0.365
14.	Hong Mei Sia	1,427,379	0.353
15.	CGS International Nominees Malaysia (Tempatan) Sdn Bhd Pledged Securities Account For Yeong Sing Ong (MY0427)	1,280,000	0.317
16.	Lim Meng Hiong	1,267,320	0.313
17.	Suriani Binti Abdul Aziz	1,212,000	0.300
18.	Ng Sey Hoe	1,192,900	0.295
19.	Teoh Chew Seng	1,010,000	0.250
20.	Tan Teck Peng	900,078	0.223
21.	Tan Kee Hwee	785,772	0.194
22.	Public Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Ng Chin Huey (E-TAI/TIN)	694,000	0.171
23.	Johore Tenggara Oil Palm Berhad	674,680	0.167
24.	Ong Suan Kim	659,136	0.163
25.	Loo Chieng Phan	587,214	0.145
26.	Goh Mooi Huan	581,871	0.144
27.	Kenanga Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Chin Kiam Hsung	581,154	0.143
28.	Public Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Tai Choon Keat (E-TAI/KMT)	541,400	0.134
29.	RHB Nominees (Tempatan) Sdn Bhd Pledged Securities Account For Chin Kiam Hsung	500,460	0.123
30.	Lee Sin Yee	500,000	0.123

Substantial Shareholders as at 30 September 2026 (as per Register of Substantial Shareholders)

	Name of Substantial Shareholders	No. of Shares Held		% of Issued Share Capital	
		Direct	Indirect	Direct	Indirect
1.	Evergreen Ratio Sdn. Bhd.	229,410,289	19,573,800	56.839	4.849
2.	Tan Sri Dato' Tan Seng Leong	-	248,984,089 [(i)]	-	61.688
3.	Effective Strategy Sdn. Bhd.	38,995,090	-	9.661	-
4.	Bukhary Sdn. Bhd.	-	38,995,090 [(ii)]	-	9.661

Notes:-

(i) Deemed interest by virtue of their shareholdings in Evergreen Ratio Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016 ("the Act").

(ii) Deemed interested by virtue of Bukhary Sdn. Bhd.'s acquisition of all the ordinary shares held in Effective Strategy Sdn. Bhd., a substantial shareholder of BCB pursuant to Section 8(4) of the Act.

Directors' Shareholdings as at 30 September 2026 (as per Register of Directors' Shareholdings)

	Shareholdings in the name of the Director	Number of ordinary shares			
		Direct	%	Indirect	%
1.	Tan Sri Dato' Tan Seng Leong	-	-	248,984,089 [(i)]	61.688

Notes:-

(i) Deemed interest by virtue of his shareholdings in Evergreen Ratio Sdn. Bhd. pursuant to Section 8(4) of the Act.

LIST OF TOP 10 PROPERTIES

Location	Description of Asset/ Existing Use	Tenure	Age of building	Size (acre)	Net book value/Cost as at 30 June 2026 RM'000	Date of acquisition/ revaluation*
KLUANG, JOHOR						
PTB 8370 No. 20, Jalan Bakawali, 86000 Kluang, Johor. (Prime City Hotel)	16 storey hotel & Boutique hotel/ bistro	Leasehold (expiring 10.11.2093)	30 years	0.58	42,000	30/06/2026*
GRN 27312 Lot 1940, GRN 124827 Lot 6811, GRN 124829 Lot 6812, GRN 40180 Lot 34726 Mukim of Kluang, District of Kluang, Johor.	Future Development	Freehold	N/A	54.71	34,529	14/10/2024
BATU PAHAT, JOHOR						
H.S.(M) 139 - 152, 155 - 158, 3962, 160 -197, 202, 245	Future Development	Freehold	N/A	286.82	93,100	14/05/2024
H.S.(D) 23287, 23308-23337, 23526-23540, 23551-23565, 23581-23596, 23371-23388, 23464-23474, 23485-23525, 23566-23580, 36168, 36169, 36165, 36166 Mukim of Simpang Kanan, District of Batu Pahat, Johor. (Evergreen Heights)	Mixed development/ Development in progress	Freehold	N/A	136.43	61,708	06/02/2002*
H.S.(D) 43069-43075 PTD No.18607-18613, Mukim of Linau, District of Batu Pahat, Johor. (Bandar Putera Indah)	Mixed development/ Development in progress	Freehold	N/A	170.81	105,158	28/09/2009*
Lot 1098, 1099, 1104, 1105, 1100, 3034 Mukim of Simpang Kanan, District of Batu Pahat, Johor. (Straya Heights)	Proposed mixed development/ Development in progress	Freehold	N/A	46.73	48,228	27/03/2017

Location	Description of Asset/ Existing Use	Tenure	Age of building	Size (acre)	Net book value/Cost as at 30 June 2026 RM'000	Date of acquisition/ revaluation*
JOHOR BAHRU, JOHOR						
Plot No. A45-1, A45-2, A45-3 Mukim Pulai, Daerah Johor Bahru, Medini Zone A. (Elysia Park Residence)	Residential development/ Completed units	Leasehold (expiring 14.02.2137)	N/A	3.83	133,292	06/12/2013
Plot No. A46-1, A46-2, A46-3, A46-4, Mukim Pulai, Daerah Johor Bahru, Medini Zone A.	Proposed residential development/ Future development	Leasehold (expiring 14.02.2137)	N/A	3.98	76,619	06/12/2013
Plot C1A (Phase 2) GRN 616899 Lot 199841 Mukim Pulai, Daerah Johor Bahru, Medini Zone C.	Proposed mixed development/ Future development	Leasehold (expiring 14.02.2107)	N/A	13.74	36,535	01/10/2015
KOTA KEMUNING, SELANGOR						
Lot 73478 & Lot 73479 (H.S.(D) 69603 & 69604) Mukim Klang, Selangor Darul Ehsan. (HomeTree)	Proposed mixed development/ Development in progress	Leasehold (expiring 18.04.2101)	N/A	62.74	201,027	11/03/2011

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Thirty-Eighth (38th) Annual General Meeting of the Company will be held at Prime City Hotel, Venus Room, 6th Floor, 20, Jalan Bakawali, 86000 Kluang, Johor Darul Ta'zim on Thursday, 03 December 2026 at 11.00 a.m. to transact the following businesses:-

AGENDA

As Ordinary Business

1. To receive the Audited Financial Statements for the financial year ended 30 June 2026 and the Reports of the Directors and Auditors thereon. **(Please refer to Explanatory Note 1)**

2. To re-elect the following Directors who retire by rotation pursuant to Rule 131 of the Company's Constitution:

   (i) Ms. Tan Lay Hiang **Resolution 1**
   (ii) Mr. Tan Vin Sern **Resolution 2**
   (iii) Mr. Tan Kok Wee **Resolution 3**

3. To approve the payment of Directors' fees of up to RM180,000.00 and benefits of up to RM25,000.00 from 04 December 2026 until the next Annual General Meeting of the Company. **Resolution 4**

4. To re-appoint Messrs BDO PLT as the Auditors of the Company and authorise the Directors to determine their remuneration. **Resolution 5**

As Special Business

To consider and if thought fit, to pass the following Ordinary Resolutions, with or without modifications:-

5. **AUTHORITY TO ISSUE SHARES** **Resolution 6**

"THAT pursuant to Sections 75 and 76 of the Act, full authority be and is hereby given to the Directors to issue shares of the Company from time to time upon such terms and conditions and for such purposes as the Directors may in their absolute discretion deem fit, provided that the aggregate number of shares to be issued pursuant to this resolution does not exceed ten percent (10%) of the total number of issued shares (excluding treasury shares) of the Company as at the date of this Annual General Meeting ("AGM") and that such authority shall continue in force until the conclusion of the next AGM of the Company, and that the Directors be and are hereby empowered to obtain the approval of Bursa Malaysia Securities Berhad ("Bursa Malaysia") for the listing of and quotation for the new shares so issued."

"AND FURTHER THAT pursuant to Section 85 of the Act read together with Rule 76 of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company and to offer new shares arising from the issuance and allotment of the new shares pursuant to Sections 75 and 76 of the Act; AND THAT the Directors of the Company is exempted from the obligation to offer such new shares first to the existing shareholders of the Company."

6. **PROPOSED RENEWAL OF SHAREHOLDERS' MANDATE FOR RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE OR TRADING NATURE** **Resolution 7**

"THAT subject to the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"), approval be and is hereby given to the Company and its subsidiaries to enter into recurrent related party transactions of a revenue or trading nature with the related parties ("Recurrent Related Party Transactions") as set out in Section 2.1.5 of the Circular to the Shareholders dated 30 October 2026 ("the Circular") which are necessary for the day-to-day operations and carried out in the ordinary course of business and are on terms not more favourable to the related parties than those generally available to the public and are not to the detriment of the minority shareholders of the Company.

THAT such approval shall continue to be in force until:

(a) the conclusion of the next Annual General Meeting ("AGM") of the Company at which time it will lapse, unless the authority is renewed by a resolution passed at the said AGM;

(b) the expiration of the period within which the next AGM of the Company is required to be held pursuant to Section 340(2) of the Companies Act 2016 ("Act") (but shall not extend to such extension as may be allowed pursuant to Section 340(4) of the Act); or

(c) revoked or varied by resolution passed by the shareholders in general meeting;

whichever is the earlier;

AND THAT the Directors and/or any of them be and are hereby authorised to complete and do all such acts and things as they may consider expedient or necessary (including executing such documents as may be required) to give effect to the Recurrent Related Party Transactions contemplated and/or authorised by this Ordinary Resolution;

AND THAT, the estimates given of the Recurrent Related Party Transactions specified in Section 2.1.5 of the Circular being provisional in nature, the Directors and/or any of them be and are hereby authorised to agree to the actual amount or amounts thereof provided always that such amount or amounts comply with the procedures set out in Section 2.1.8 of the Circular."

7. **PROPOSED RENEWAL OF AUTHORITY FOR SHARE BUY-BACK** **Resolution 8**

"THAT subject always to compliance with the Companies Act 2016 ("Act"), the Constitution of the Company, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") or any other regulatory authorities and all other applicable rules, regulations, guidelines or approval for the time being in force or as may be amended from time to time, the Directors be and are hereby authorised to make purchases of ordinary shares in the Company's issued share capital as may be determined by the Directors from time to time through Bursa Securities upon such terms and conditions as the Directors may deem fit, necessary and expedient in the interest of the Company, provided that:

(i) the aggregate number of ordinary shares which may be purchased and/or held by the Company as treasury shares shall not exceed ten per centum (10%) of the total number of issued shares of the Company for the time being;

(ii) the maximum funds to be allocated by the Company for the purpose of purchasing its shares shall not exceed the total retained earnings of the Company at the time of the said purchase(s); and

(iii) the authority conferred by this resolution shall commence immediately upon the passing of this ordinary resolution and shall continue to be in force until:

(a) the conclusion of the next Annual General Meeting ("AGM") of the Company following the general meeting at which such resolution was passed at which time it shall lapse unless by ordinary resolution passed at that meeting, the authority is renewed, either unconditionally or subject to conditions;

(b) the expiration of the period within which the next AGM after that date is required by law to be held; or

(c) revoked or varied by ordinary resolution passed by the shareholders of the Company in a general meeting,

whichever is earlier;

AND THAT upon completion of the purchase by the Company of its own shares, the Directors be and are hereby authorised to deal with the shares purchased in their absolute discretion in the following manner:

(i) cancel all the shares so purchased; and/or

(ii) retain the shares so purchased in treasury for distribution as dividend to the shareholders or resell on the market of Bursa Securities; and/or

(iii) retain part thereof as treasury shares and cancel the remainder;

and in any other manner as prescribed by the Act, rules and regulations made pursuant to the Act and the Main Market Listing Requirements of Bursa Securities and any other relevant authorities for the time being in force;

AND THAT authority be and is hereby given to the Directors and/or anyone of them to complete and do all such acts and things as they may consider necessary or expedient in the best interest of the Company, including executing all such documents as may be required or necessary and with full powers to assent to any modifications, variations and/or amendments as the Directors in their discretion deem fit and expedient to give effect to the aforesaid purchase(s) contemplated and/or authorised by this Ordinary Resolution."

8. To transact any other business of which due notice shall have been given.

BY ORDER OF THE BOARD

WONG MEE KIAT (MAICSA 7058813) (PC No. 202008001958)
LIM LI HEONG (MAICSA 7054716) (PC No. 202008001981)
CHEONG WAN KENG (MAICSA 7085191) (PC No. 202508000652)

Secretaries

30 October 2026

Notes:

(i) For the purpose of determining a member who shall be entitled to attend this meeting, the Company shall be requesting Bursa Malaysia Depository Sdn Bhd in accordance with Rule 88.1(b) of the Company's Constitution to issue a General Meeting Record of Depositors as at 25 November 2026. Only depositor whose name appears on the Record of Depositors as at 25 November 2026 shall be entitled to attend this meeting or appoint proxies to attend and/or votes on his/her behalf.

(ii) A member shall be entitled to appoint not more than two (2) proxies to attend and vote in his stead and where a member appoints more than one (1) proxy to attend and vote at the same meeting, such appointment shall be invalid unless the member specified the proportions of his shareholdings to be represented by each proxy.

(iii) A proxy may but need not be a member of the Company and a member may appoint any person to be his proxy without limitation.

(iv) Where a member of the Company 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.

(v) Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("Omnibus Account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each Omnibus Account it holds.

(vi) The instrument appointing a proxy or the power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority shall be deposited at the Registered Office of the Company at No. 4B, 2nd & 3rd Floor, Jalan Sentol, South Wing - Kluang Parade, 86000 Kluang, Johor Darul Ta'zim, not less than forty-eight (48) hours before the time appointed for holding the meeting, or adjourned meeting at which the person named in the instrument proposes to vote, and in default the instrument of proxy shall not be treated as valid. Alternatively, the proxy appointment can be lodge electronically via Vistra SRMY portal at https://srmy.vistra.com. Please follow the procedures set out in the Administrative Guide for the 38th AGM.

(vii) Pursuant to Paragraph 8.29A(1) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, all resolutions set out in this Notice will be put to a vote by way of a poll.

Explanatory Note on Ordinary and Special Business:

1. Item 1 of the Agenda

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

2. Item 3 of the Agenda

Pursuant to Section 230(1) of the Companies Act 2016, fees and benefits payable to the Directors of the Company will have to be approved by the shareholders at a general meeting. The Company is requesting shareholders' approval for the payment of fees and benefits for the period commencing 04 December 2026 up till the next AGM of the Company in 2027. The benefits comprise allowance and benefits-in-kind.

3. Item 5 of the Agenda

The proposed Ordinary Resolution 6, if passed, will authorise the Directors to issue not more than ten per centum (10%) of the total number of issued shares of the Company subject to the approvals of all relevant governmental/regulatory bodies.

This is the renewal of the mandate obtained from the members at the last Annual General Meeting ("the previous mandate"). The previous mandate was not utilized and accordingly no proceeds were raised.

The purpose of the renewal of the mandate is for further 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, repayment of borrowings and/or acquisitions.

The approval of the issuance and allotment of the new shares under Sections 75 and 76 of the Companies Act 2016 ("the Act") shall have the effect of the shareholders having agreed to waive their statutory pre-emptive rights pursuant to Section 85 of the Act and Rule 76 of the Constitution of the Company, the shareholders of the Company hereby agree to waive and are deemed to have waived their statutory pre-emptive rights pursuant to Section 85 of the Act and Rule 76 of the Constitution of the Company pertaining to the issuance and allotment of new shares under Sections 75 and 76 of the Act, which will result in a dilution to their shareholding percentage in the Company.

4. Item 6 of the Agenda

The proposed Ordinary Resolution 7, if passed, will enable the Company and/or its subsidiary companies to enter into recurrent transactions involving the interest of Related Parties, which are necessary for the Group's day-to-day operations and undertaken at arm's length, subject to the transactions being carried out in the ordinary course of business and on terms not to the detriment of the minority shareholders of the Company. For more information, please refer to the Circular to Shareholders dated 30 October 2026.

5. Item 7 of the Agenda

The proposed Ordinary Resolution 8, if passed, will empower the Directors to purchase the Company's shares of up to ten per centum (10%) of the total number of issued shares of the Company by utilising the funds allocated which shall not exceed the total retained earnings of the Company. This authority, unless revoked or varied at a general meeting, will expire at the conclusion of the next Annual General Meeting of the Company. For more information, please refer to the Circular to Shareholders dated 30 October 2026.

STATEMENT ACCOMPANYING THE NOTICE OF THE ANNUAL GENERAL MEETING

(PURSUANT TO PARAGRAPH 8.27(2) OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD)

1. Details of individual who is standing for election as Director

No individual is seeking election as a Director at the 38th Annual General Meeting ("38th AGM") of the Company, except for the re-election of the retiring Directors as outlined in the agenda of the 38th AGM's notice (Ordinary Resolutions 1-3).

The profiles of the retiring Directors are set out in the Profile of the Board of Directors on pages 38 to 41 of this Annual Report and their interest in the securities of the Company are set out in the section of Analysis of Shareholdings of the Annual Report.

2. Authority to Issue Shares Pursuant to Sections 75 and 76 of the Companies Act 2016

Details on the authority to issue and allot shares in BCB pursuant to Sections 75 and 76 of the Companies Act 2016 are provided under the Explanatory Note on Ordinary and Special Business.

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BCB BERHAD
Registration No.: 198801004645 (172003-W)
(Incorporated in Malaysia)

No. of ordinary shares held

CDS Account No.

PROXY FORM

I/We _____ Tel. No.: _____
[Full name in block and NRIC No./Company No.]

of _____
[Address]

being a member/members of **BCB Berhad**, hereby appoint:-

Full Name (in Block)	**NRIC/Passport/Company No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			

*and/or (delete as appropriate)

Full Name (in Block)	**NRIC/Passport/Company No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			

or failing him/her, the Chairman of the meeting as my/our proxy to vote for me/us on my/our behalf at the 38th Annual General Meeting of the Company to be held at Prime City Hotel, Venus Room, 6th Floor, 20, Jalan Bakawali, 86000 Kluang, Johor Darul Ta'zim on Thursday, 03 December 2026 at 11.00 a.m. and at any adjournment thereof. My/our proxy is to vote as indicated below:-

Item	**Agenda**	**Resolution**	**FOR**	**AGAINST**
1.	Re-election of Ms. Tan Lay Hiang as Director	Ordinary Resolution 1		
2.	Re-election of Mr. Tan Vin Sern as Director	Ordinary Resolution 2		
3.	Re-election of Mr. Tan Kok Wee as Director	Ordinary Resolution 3		
4.	Payment of Directors' Fees and benefits	Ordinary Resolution 4		
5.	Re-appointment of Auditors	Ordinary Resolution 5		
6.	Authority to issue shares	Ordinary Resolution 6		
7.	Proposed Renewal of Shareholders' Mandate for Recurrent Related Party Transactions of a revenue or trading nature	Ordinary Resolution 7		
8.	Proposed Renewal of Authority for Share Buy-back	Ordinary Resolution 8		

Please indicate with an "X" in the space provided whether you wish your votes to be cast for or against the resolutions. In the absence of specific direction, your proxy may vote or abstain as he thinks fit.

Signed this _____ day of _____, 2026.

_____
Signature of Shareholder(s)/Common Seal

Notes:
(i) For the purpose of determining a member who shall be entitled to attend this meeting, the Company shall be requesting Bursa Malaysia Depository Sdn Bhd in accordance with Rule 88.1(b) of the Company's Constitution to issue a General Meeting Record of Depositors as at 25 November 2026. Only depositor whose name appears on the Record of Depositors as at 25 November 2026 shall be entitled to attend this meeting or appoint proxies to attend and/or votes on his/her behalf.
(ii) A member shall be entitled to appoint not more than two (2) proxies to attend and vote in his stead and where a member appoints more than one (1) proxy to attend and vote at the same meeting, such appointment shall be invalid unless the member specified the proportions of his shareholdings to be represented by each proxy.
(iii) A proxy may but need not be a member of the Company and a member may appoint any person to be his proxy without limitation.
(iv) Where a member of the Company 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.
(v) Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("Omnibus Account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each Omnibus Account it holds.
(vi) The instrument appointing a proxy or the power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority shall be deposited at the Registered Office of the Company at No. 4B, 2nd & 3rd Floor, Jalan Sentol, South Wing - Kluang Parade, 86000 Kluang, Johor Darul Ta'zim, not less than forty-eight (48) hours before the time appointed for holding the meeting, or adjourned meeting at which the person named in the instrument proposes to vote, and in default the instrument of proxy shall not be treated as valid. Alternatively, the proxy appointment can be lodge electronically via Vistra SRMY portal at https://srmy.vistra.com. Please follow the procedures set out in the Administrative Guide for the 38th AGM.
(vii) Pursuant to Paragraph 8.29A(1) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, all resolutions set out in this Notice will be put to a vote by way of a poll.

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AFFIX
STAMP
HERE

The Company Secretary

BCB BERHAD
Registration No.: 198801004645 (172003-W)
(Incorporated in Malaysia)

No. 4B, 2nd & 3rd Floor, Jalan Sentol,
South Wing – Kluang Parade,
86000 Kluang,
Johor Darul Ta'zim

fold here

Building Communities & Beyond

www.bcbbhd.com.my

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