Our Sustainability Statement

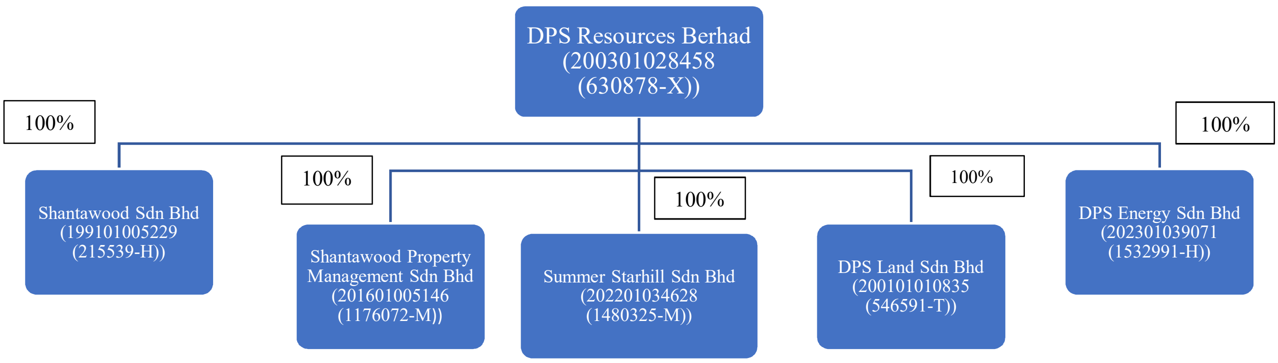
ABOUT THIS STATEMENT

The Sustainability Statement (“**the Statement**”) for the financial year ended 31 March 2026 (“**FY2026**”) outlines DPS Resources Berhad’s (“**DPS Group**”) continued efforts and progress in advancing our Environmental, Social, and Governance (“**ESG**”) agenda.

This year's report underscores our commitment to continuously enhancing our ESG performance and key performance indicators (“KPIs”). Through our sustainability initiatives, we seek to create positive environmental and social outcomes while strengthening our contribution to addressing global challenges such as climate change, pollution, human rights and labour rights. In parallel, we remain focused on mitigating business and operational risks, capturing opportunities for improvement, and delivering sustainable long-term value for our stakeholders.

Our Core Businesses

The Group's corporate structure as at 31 March 2026 is presented below:-



Reporting Scope and Boundaries

The contents of this Sustainability Statement cover the full financial year ended 31 March 2026, from 1 April 2025 to 31 March 2026 (“FY2026”). The Statement encompasses all active operations in Malaysia and reports on the Group's sustainability performance and progress throughout the reporting period, including activities at its headquarters.

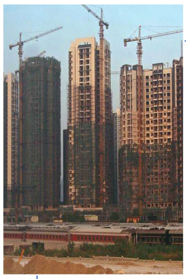
The Sustainability Statement focuses primarily on the Group's property, construction, and engineering operations. Accordingly, the scope of this Statement covers the material sustainability matters arising from these principal business activities in Malaysia. It highlights the Group's commitment to conducting its business in a responsible and sustainable manner and outlines the sustainability practices that have been embedded across its operations and business processes. Through these initiatives, the Group aims to create long-term value for its business, stakeholders, and the wider community.

Reporting Scope and Boundaries (Cont'd)

The core business segments of DPS Group are as follow: -

Trading of Furnitures

- Shantawood Sdn Bhd



Property, Construction and Engineering

- Shantawood Sdn Bhd
- Shantawood Property Management Sdn Bhd
- Summer Starhill Sdn Bhd
- DPS Land Sdn Bhd
- DPS Energy Sdn Bhd

Sustainability Framework and Standards

This Statement serves as a summary of the key highlights from our Sustainability Report 2026, which has been prepared in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and with reference to the applicable sustainability reporting standards and guidelines.

Our ESG disclosures have been aligned with the following reporting frameworks and guidelines: -

- Bursa Malaysia's Sustainability Reporting Guide (3rd Edition)
- Main Market Listing Requirement of Bursa Securities [Paragraph 29, Part A of Appendix 9C of the Main LR (supplemented by Practice Note 90)]
- Global Reporting Initiative ("GRI")
- International Financial Reporting Standards ("IFRS")

As part of our continuous enhancement of sustainability reporting, we intend to progressively align our disclosures with additional internationally recognised reporting frameworks, including the Sustainability Accounting Standards Board ("SASB") Standards, in future reporting cycles where relevant to our business and stakeholders.

Sustainability Governance

The Group is committed to integrity and ethics, recognizing them as fundamental elements of effective governance. These core values underpin our integration of sustainability objectives into decision-making, fostering transparency, enhancing risk management, and supporting long-term growth.

The Board is ultimately responsible for guiding the Group's sustainability strategy, with oversight provided by designated Board Committees. This top-down governance model ensures strong leadership and thorough oversight across the organisation.

The Board reviews and prioritizes key sustainability issues that influence our initiatives. Based on this evaluation, senior management is responsible for formulating and implementing relevant strategies and actions. They also report progress and outcomes to the Board, reinforcing accountability and driving continuous improvement.

Board of Directors

Oversees the Group's sustainability initiatives and endorses proposed sustainability matters related to the Group

Audit Committee	Remuneration Committee	Nomination Committee
Review the Group's processes for producing timely and accurate financial data, its internal controls and independence of the Group's external and internal auditors.	Assists the Board in developing and establishing competitive remuneration policies and packages.	Oversees matters related to proposal of suitable new candidates for appointment to fill the seats of Board and Senior Management.

The responsibility of the Board to promote and embed sustainability in the Group includes overseeing the following:

- Stakeholders' engagement
- Materiality assessment and identification of sustainability risks and opportunities relevant to us
- Management of material sustainability risks and opportunities
- Communication of sustainability strategies, priorities and targets as well as performance against targets to internal and external stakeholders

Our Approach to Sustainability

DPS has strengthened its sustainability framework to more closely align with our overarching business strategy, guided by the Group's vision and mission. This enhanced framework is thoughtfully designed to meet stakeholder expectations, reduce our environmental footprint, and contribute meaningfully to the communities we serve and report to. Through these integrated efforts, we strive to balance our operational objectives with our commitment to sustainable development.

Our framework is anchored on three core pillars, which are Economic Sustainability, Social Sustainability, and Environmental Sustainability. Each focus area is structured to achieve defined objectives, enabling us to address material matters in a targeted and holistic manner. This strategic and focused approach ensures that our sustainability initiatives are aligned with our broader goals, allowing us to manage and mitigate potential impacts while supporting long-term resilience and growth.

The 3 Sustainability Pillars

		
Economic	**Environment**	**Social**
• Delivering sustainable returns to our shareholders • Delivering quality products and services to achieve customers' satisfaction	• Protecting and preserving our environment • Compliance with the environmental laws and regulations	• Ensuring a positive workplace for our employees • Instill health & safety culture in our workplace

Vision and Mission

Vision

Creating Sustainable Business to facilitate and enrich our stateholders, community and society

Mission

Offering quality innovative and affordable homes and lifestyles that meet and exceed the real needs of all our valued customers.

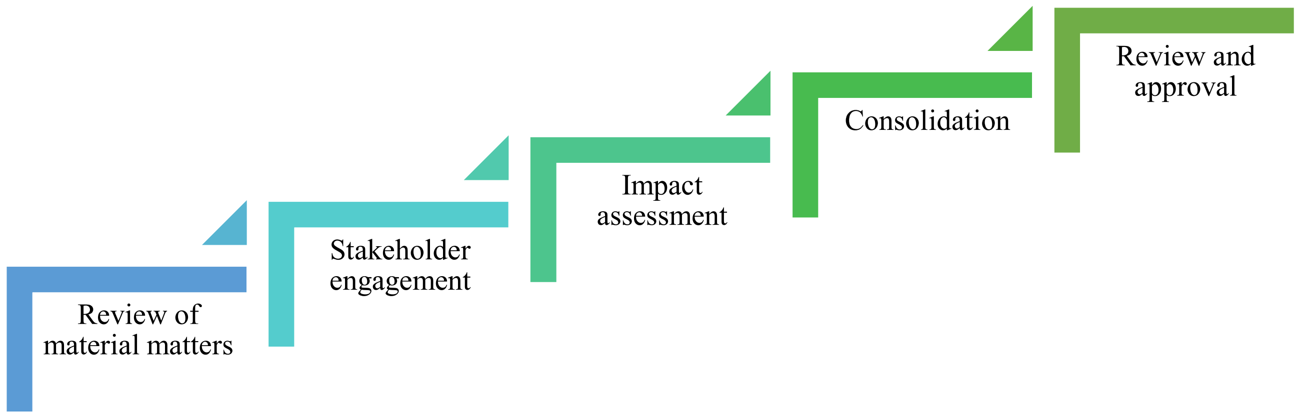
Sustainability Material Matters

As an organisation, we acknowledge that material matters can both directly and indirectly impact our capacity to deliver long-term value to our stakeholders. These critical issues play a pivotal role in shaping our strategic direction and guiding resource allocation decisions to address sustainability priorities that are significant to both our stakeholders and our business operations.

To ensure continued relevance and accuracy, we periodically review and update our materiality assessment. This process supports the alignment of our strategic initiatives and day-to-day operations with evolving business needs, thereby reinforcing our commitment to sustainable value creation.

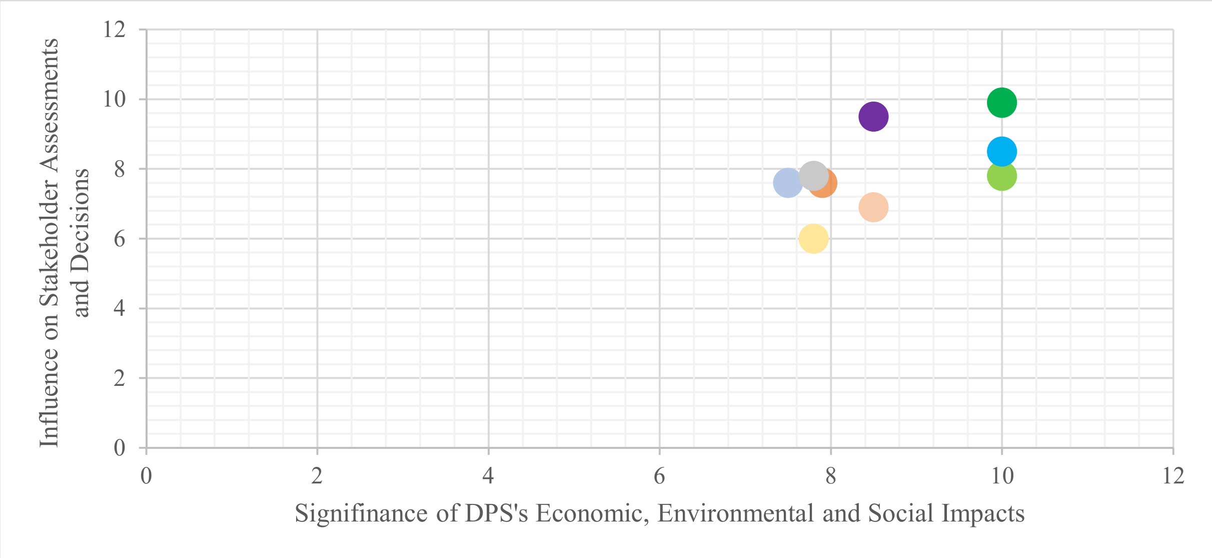
For the financial year under review, we undertook an internal limited-scope materiality review to reassess and validate the material sustainability matters relevant to our business. The review enabled us to identify, evaluate, prioritise, and rank the sustainability matters that are most significant to our operations and stakeholders, ensuring our sustainability focus remains aligned with the Group's strategic objectives and evolving stakeholder expectations.

Sustainability Materiality Assessment



Materiality Matrix

The following is the Group's materiality matrix: -



1	Health and Safety	Social
2	Energy Management	Environmental
3	Employee Management	Social
4	Anti-Corruption	Economic (Governance)
5	Data Privacy and Security	Economic (Governance)
6	Supply Chain Management	Economic
7	Water Management	Environmental
8	Diversity, Equity and Inclusion	Social
9	Community Investment	Social

Material Sustainability Matters	**Relevant Stakeholders**
Energy Management	Shareholders, Investors and Lenders, Regulators and Government Authorities
Data Privacy and Security	Clients/Customers; Regulators and Government Authorities; Employees
Anti-Corruption	Shareholders, Investors and Lenders; Regulators and Government Authorities; Subcontractors and Suppliers
Water Management	Regulators and Government Authorities; Local Community, Industry Associations, NGOs
Supply Chain Management	Subcontractors and Suppliers; Clients/Customers; Regulators and Government Authorities
Community Investment	Local Community, Industry Associations, Academia and NGOs
Health & Safety	Employees; Subcontractors and Suppliers; Regulators and Government Authorities
Employee Management	Employees; Shareholders, Investors and Lenders
Diversity, Equity & Inclusion	Employees; Local Community, Industry Associations, NGOs

Our Focus Area

DPS Group conducted a materiality assessment to identify and prioritise the sustainability matters that are most relevant to its business and stakeholders. Based on the assessment, the following nine (9) material sustainability matters were identified: -

Our Focus Area

ECONOMIC SUSTAINABILITY

- Anti-Corruption (Governance)
- Data Privacy & Security (Governance)

ENVIRONMENT SUSTAINABILITY

- Water Management
- Energy Management

SOCIAL SUSTAINABILITY

- Health and Safety
- Employee Management
- Diversity, Equity and Inclusion

Stakeholder Engagement

Stakeholders play a vital role in driving DPS's ongoing sustainable growth and long-term success. We are committed to proactively engaging with our stakeholders to understand and address their concerns, priorities, and evolving expectations, recognising that their perspectives are integral to our long-term success. By fostering meaningful and enduring relationships, we aim to create shared value while minimising the environmental and social impacts of our operations, contributing to a more sustainable future.

We maintain open and transparent communication through regular engagement initiatives. These engagements enable us to build trust, strengthen mutual respect, and gain valuable insights into emerging sustainability issues. By integrating stakeholder feedback into our decision-making processes, we ensure that our business strategies remain responsive, responsible, and aligned with the interests and expectations of our stakeholders.

We use various reporting guidelines, stakeholder feedback, and other perspectives to formulate the Group's sustainability performance, strategy and reporting practices. Stakeholder engagement helps us deepen dialogue and develop our understanding of critical and emerging societal issues. The interaction also guides us in building our capabilities, facilitating collective action and promoting trust and mutual respect.

Types of Stakeholders	**Shareholders, Investors and Lenders**	**Clients/ Customers**	**Subcontractors and Suppliers**	**Regulators and Government Authorities**	**Media**	**Employees**
Why we engage:	To provide us with insights on our financial capacity to sustain growth. We work to ensure they have a strong understanding of our strategy, performance and business fundamentals.	To focus on our customers' needs and identify opportunities to improve our quality developments.	To encourage our supply chain to adhere to high standards of professionalism and sustainable practices.	To ensure that we comply with all laws and regulations that are relevant to our businesses.	To increase awareness and understanding of our business by providing timely and accurate information about the Group's products, services and financial performance.	To provide professional development and career progression opportunities and to create a conducive and engaging workplace that values contributions of employees.

Stakeholder Engagement (Cont'd)

Types of Stakeholders	**Shareholders, Investors and Lenders**	**Clients/ Customers**	**Subcontractors and Suppliers**	**Regulators and Government Authorities**	**Media**	**Employees**
Method of Frequency of Engagement	• Annual Report • Financial Reports and Announcements • General Meetings • Press releases • Meetings	• Dedicated customer service teams • Events and scheduled site visits	• Briefings such as product/technology briefing sessions • Events and training • Tender sessions	• Annual reports • Company representations at industrial association initiatives/technical working groups • Compliance, certification exercises and policies • Initiative working group • Periodic site visits, engagements, collaborations and audits • Periodic forums and online meetings	• Annual general meetings • Annual reports • Corporate website • Media relations e.g.: press releases, emails, phone calls, events and sharing sessions	• Annual performance appraisals • Employees' wellness initiatives • Training and development, workshops, and knowledge sharing sessions • Internal communications e.g.: emails • Workplace and intranet

Stakeholder Engagement (Cont'd)

Types of Stakeholders	**Shareholders, Investors and Lenders**	**Clients/ Customers**	**Subcontractors and Suppliers**	**Regulators and Government Authorities**	**Media**	**Employees**
Key Topics Raised	• Business outlook and strategy • Financial and operational performance • Impact of government policies and regulations • Risk Management	• Product/service quality and support • Customer service and experience • Customer satisfaction and engagement • Project management • Sustainability practices and commitments • Health, safety and environment ("HSE") practices and compliance • Dissemination of information • Facilities provided	• HSE practices and compliance • Legal compliance and contractual commitments • New equipment/technology reliability and performance • Product/service quality and delivery • Workers' welfare and well-being • Sustainability practices and commitments • Subcontractors/suppliers performance • Management assessment	• Certifications and awards • Compliance with laws and regulations • Corporate governance • HSE practices and compliance • Sustainability practices and commitment e.g.: Green buildings • Industry updates and best practices e.g.: Construction	• Company's financial and non-financial performance • Company's strategy for growth and value creation • Transparency and timely information • Customer inspired thought leadership	• Employee engagement and development opportunities • Regular health and safety practices • Sustainability practices and commitments e.g.: climate change, human rights, and workplace conditions, certifications, anti-bribery and corruption system • Health management • Human capital competency and capabilities • HSE ownership • Information sharing by Management • Promoting teamwork

Stakeholder Engagement (Cont'd)

Types of Stakeholders	Shareholders, Investors and Lenders	Clients/ Customers	Subcontractors and Suppliers	Regulators and Government Authorities	Media	Employees
Our Response	• Timely updates on the Group's strategy and financial performance via announcements • Uphold good governance practices across the Group • Monitor sustainability performance and targets via Bursa Malaysia Environment, Social and Governance ("ESG") Reporting Platform	• Offer affordable high-quality property developments • Adhere to quality standards • Adhere to the Personal Data Protection Act 2010	• Emphasis on provision of transparent procurement processes • Timely payment based on credit term	• Regular review and monitoring to ensure full compliance with regulatory requirements • Adoption of practices outlined in the Malaysian Code on Corporate Governance ("MCCG")	• Provide transparent communica tion through announcem ents	• Promote transparent communication with employees • Provide equal employment opportunities without discrimination • Offer industry-competitive benefits and remuneration packages • Provide relevant upskilling and development opportunities • Ensure compliance with Occupational Safety and Health Act

Sustainability Risk Management and Opportunities

DPS's steadfast commitment to risk management is foundational to ensuring our long-term viability, bolstering stakeholder confidence, and concurrently fostering a lasting positive impact.

We have instituted a robust system that integrates risk management and internal controls, extending beyond financial oversight to encompass operational and compliance measures. This comprehensive approach to risk management and internal control is a continuous and coordinated process aimed at reducing the likelihood of fraud and errors. Importantly, it also focuses on managing, rather than entirely eliminating, the risks associated with achieving our business objectives.

Material Matters	**Risks and Impacts**	**Opportunities**
Economic Performance	• Poor financial performance jeopardises business continuity and loss of investment opportunity.	• Sustainable financial performance attracts investors and generates long-term value for all stakeholders.
Customer Satisfaction	• Failing to meet customers' expectations undermines customer confidence and loyalty, ultimately resulting in lower revenue.	• Satisfied customers foster loyalty and promote repeat orders.
Anti-Corruption	• Corruption may tarnish the reputation, result in financial losses and reduced competitiveness.	• Strong governance to combat corruption enhances credibility and gains competitive edge.
Cybersecurity and Data Protection	• Cyberattacks can lead to unauthorised access, theft, or exposure of sensitive data, resulting in financial losses, loss of trade secrets and proprietary information, legal liabilities, and reputational damage.	• Robust cybersecurity measures build trust and confidence among customers, investors, and partners, enhancing the organisation's reputation and brand value.
Supply Chain and Management	• Dependence on a limited number of suppliers or single sourcing increases the risk of supply disruptions, quality issues, and price volatility, leaving the organisation vulnerable to changes in supplier behaviour or market conditions.	• Building collaborative relationships with suppliers based on trust, transparency, and mutual benefit fosters innovation, knowledge sharing, and joint problem-solving, leading to improved product quality, cost savings, and competitive advantage.
Human Right	• Violations of human rights, such as labour exploitation, discrimination, or unsafe working conditions, can tarnish the organisation's reputation, leading to loss of trust among stakeholders, negative public perception and legal liabilities.	• Demonstrating a commitment to human rights principles and ethical practices enhances the organisation's reputation, builds trust with stakeholders, and attracts socially conscious consumers, investors, and partners.
Health and Safety	• Failure to address health and safety hazards can lead to workplace accidents, injuries, and fatalities, resulting in human suffering, legal liabilities, and financial losses.	• Prioritising health and safety foster a culture of care, trust, and mutual respect, enhancing employee morale, motivation, and engagement.

Sustainability Risk Management and Opportunities (Cont'd)

Material Matters	**Risks**	**Opportunities**
Employee Management	• Difficulty in attracting and retaining skilled employees can hinder business growth and innovation, leading to competitive disadvantages.	• Engaged employees are more productive, committed, and loyal, leading to higher levels of job satisfaction, retention, and organisational success.
Diversity, Equity and Inclusion	• Exclusionary practices or cultures can lead to feelings of alienation and disengagement among employees from underrepresented groups, hindering collaboration, innovation, and productivity.	• Embracing diversity and equity fosters a culture of inclusion where employees feel empowered to contribute diverse perspectives and ideas, driving innovation and creativity.
Community Investment	• Failure to address social issues, economic disparities, and community grievances may fuel social unrest, civil unrest, protests, and community opposition, posing operational disruptions, reputational damage, and regulatory scrutiny.	• Strategic community investment initiatives, philanthropic donations, and social programs enable organisations to address social challenges, support underserved communities, and create positive social impact, contributing to poverty alleviation, education, healthcare, and sustainable development goals.
Climate Change	• Increasing government regulations aimed at reducing greenhouse gas emissions and mitigating climate change may require corporations to invest in costly emission reduction measures or face fines and penalties for non-compliance. Climate change-related disruptions, such as extreme weather events or resource shortages, can disrupt supply chains, increase production costs, and lead to delays in product delivery, affecting business operations and profitability.	• Corporations that demonstrate environmental stewardship and sustainability leadership can differentiate themselves in the market, enhance brand reputation, and attract environmentally-conscious consumers and investors.
Water Management	• Limited availability of water resources due to droughts, climate change, and overexploitation poses operational risks, supply chain disruptions, and increased competition for water resources, particularly in water-stressed regions.	• Implementing water conservation measures, water-saving technologies, and sustainable water management practices, enhances water efficiency, reduces water consumption, and minimises water-related costs and risks.
Waste Management	• Non-compliance with waste management regulations, environmental laws, and health and safety standards may result in fines, penalties, legal liabilities, and reputational damage for the organisation.	• Implementing waste reduction, recycling, and proper waste disposal initiatives enables the organisation to recover valuable materials, conserve natural resources, reduce raw material costs, and minimise environmental impact, while promoting circular economy principles.

Our Approach for Material Matters

Our Contribution to Sustainable Development Goals ("SDG(s)")

In September 2015, all 193 member states of the United Nations adopted "Agenda 2030" a global action plan aimed at addressing the world's most pressing environmental, social, and economic challenges over the next fifteen (15) years. The plan includes seventeen (17) Sustainable Development Goals ("SDGs") and one hundred and sixty-nine (169) specific targets that encompass a wide range of global issues, including economic inclusion, geopolitical instability, depletion of natural resources, environmental degradation, and climate change. Malaysia has pledged its commitment to "Agenda 2030" through its SDG Roadmap.

We fully support the SDGs and recognise their vital role in both our business and the broader global community. Accordingly, we are dedicated to playing our part in achieving these goals. The Group has established a range of well-structured programs to ensure our operations are conducted sustainably and ethically. This reflects our long-standing commitment to ethical corporate practices and our focus on sustainability across all our operations. Every one of the SDGs is relevant to our business to varying degrees, and we are already contributing to many of these goals.

We acknowledge that all 17 SDGs are relevant to our operations to varying degrees, and we are ready contributing to several of these goals through our business activities. The SDGs are referenced throughout this report as relevant to each material topic.

1. Economic Performance

At DPS Group, we believe that long-term business success is closely linked to our ability to generate sustainable economic value for our stakeholders while conducting our business responsibly and ethically. Our economic sustainability is driven by a disciplined business strategy that focuses on strengthening our leadership in core business segments, enhancing operational efficiency, embracing innovation and technology, and investing in the capabilities of our workforce.

By continuously adapting to evolving market demands and pursuing strategic growth opportunities, we aim to enhance the resilience of our business and create enduring value for our customers, employees, shareholders, business partners, and the communities in which we operate.

The Group's financial performance reflects the resilience of our business model and the effectiveness of our strategic initiatives in creating sustainable economic value.

A summary of the Group's revenue for FY2024, FY2025 and FY2026 is presented below: -

Financial Year	FY 2026	FY 2025	FY 2024
Group revenue	RM 57,995,346	RM 56,103,817	RM 61,893,318
Group profit after tax	RM 2,090,710	RM 263,436	RM 6,363,179

Based on the financial statements, FY 2025's Profit After Tax was significantly affected by a deferred tax expense of approximately RM4.13 million, mainly arising from:

- Recognition and reversal of temporary differences (i.e. RM1.23 million); and
- Under-provision of deferred tax in prior years (i.e. RM2.92 million).

This represented a one-off accounting adjustment that adversely affected the Group's reported profit for the year and was not primarily attributable to its underlying operating performance. Excluding the impact of this tax adjustment, the Group's operating performance remained relatively stable.

2. Customer Satisfaction

At DPS Group, we recognise that customer satisfaction is fundamental to sustaining long-term business growth and creating lasting stakeholder value. We are committed to delivering quality products and services that consistently meet or exceed customer expectations through a strong focus on quality, reliability, and continuous improvement.

Customer feedback plays a vital role in shaping our products, services, and business processes. We actively seek and evaluate customer insights to better understand evolving market needs, identify opportunities for improvement, and enhance the overall customer experience. By embedding customer feedback into our decision-making processes, we strengthen our ability to deliver innovative solutions while maintaining high standards of product and service quality.

To foster meaningful and long-term relationships, we maintain regular engagement with our customers, distributors, and business partners through various communication channels, including face-to-face meetings, email correspondence, and our official website. These engagements promote open dialogue, strengthen mutual trust, and enable us to respond proactively to customer expectations and changing market demands.

The Group has also established a structured and impartial customer feedback and complaint management process to ensure that all feedback is addressed promptly, fairly, and effectively. Customer complaints are carefully reviewed to identify root causes, implement appropriate corrective actions, and prevent recurrence. Insights gained from customer feedback are incorporated into our continuous improvement initiatives, enabling us to enhance operational performance, product quality, and service excellence.

By placing our customers at the centre of our business, DPS Group remains committed to building trusted partnerships, strengthening customer confidence, and delivering sustainable value through responsible business practices and a culture of continuous improvement.

Based on Sales and Marketing Department's records, customer engagement was conducted through face-to-face meetings. No customer complaints were received through face-to-face meetings, phone calls or emails during the reporting period. Therefore, the number of customer complaints received during the reporting period is as follows: -

Financial Year	FY 2026	FY 2025	FY 2024
Number of customer complaints	Nil	Nil	Nil

3. Product and Service Quality and Safety

At DPS Group, product and service quality, together with safety, are fundamental to our commitment to responsible and sustainable business practices. We recognise that maintaining the highest standards of quality and safety is essential to safeguarding our customers, strengthening stakeholder confidence, and ensuring the long-term sustainability of our business. Accordingly, we have embedded quality and safety considerations throughout our operations and value chain to ensure the consistent delivery of reliable products and services.

We are committed to maintaining robust quality management practices that emphasise operational excellence, continuous improvement, and compliance with applicable regulatory and industry requirements. Through systematic quality assurance and control processes, we strive to ensure that our products and services consistently meet defined quality standards while fulfilling customer expectations for performance, reliability, and safety.

The Group is dedicated to ensuring that the products and services we provide are safe, fit for their intended purpose, and free from hazardous elements where applicable. We uphold responsible business practices by safeguarding customer interests and delivering quality solutions that provide long-term value. Any quality- or safety-related concerns are managed through established procedures to enable timely investigation, corrective actions, and continuous enhancement of our products, services, and operational processes.

Financial Year	FY 2026	FY 2025	FY 2024
Quality control policies and procedures implemented	Yes	Yes	Yes
Quality inspection procedures in place	Yes	Yes	Yes
Product quality assurance process implemented	Yes	Yes	Yes
Number of quality complaints	Nil	Nil	Nil
Quality control and quality assurance training hours	14 hours	Nil	Nil

4. Anti-Corruption

DPS Group upholds stringent standards of business ethics and regulatory compliance across the Group, reflecting our core values. This unwavering commitment is essential to protecting the interests of the business and its stakeholders, fostering trust, and reinforcing stakeholder confidence in our governance practices.

The Board of Directors and Management are firmly committed to conducting business with the highest level of integrity, guided by the Group's Code of Conduct ("COC"). The COC outlines key principles and ethical guidelines for all employees, including Directors, to navigate complex ethical situations and fulfil their duties responsibly.

Our zero-tolerance stance on corruption is clearly articulated in the Anti-Bribery and Anti-Corruption ("ABC") Policy, which is regularly reviewed to ensure continued alignment with the Malaysian Anti-Corruption Commission ("MACC") Act 2009. This framework demonstrates our dedication to upholding ethical conduct and regulatory compliance in every area of our operations.

To ensure transparency and accountability, DPS Group has implemented a confidential whistleblowing channel in accordance with our Whistleblowing Policy. This channel enables both internal and external stakeholders to report suspected misconduct directly to the Company Secretary or Head of Department by completing a whistleblowing form, either verbally or written.

Furthermore, the COC, ABC Policy, and Whistleblowing Policy are publicly accessible on our corporate website. These documents communicate the Group's expectations regarding ethical conduct, integrity, and compliance with applicable anti-bribery and anti-corruption requirements. They serve as key references for directors, employees, and other stakeholders in promoting ethical business practices and maintaining high standards of corporate governance.

Corruption incidents

As of 31 March 2026, DPS recorded zero incidents of corruption across its business operations. No reports of suspected corruption were received through the whistleblowing channels, including via email, telephone, or reports made to the Sales and Marketing Department, the Company Secretary, or the respective Heads of Department.

Financial Year	FY 2026	FY 2025	FY 2024
Number of complaints of bribery or corruptions reported	Nil	Nil	Nil

5. Cybersecurity and Data Protection

In today's digital environment, cybersecurity is of critical importance to organisation. With increasing reliance on technology, interconnected systems, and the escalating complexity of cyber threats, companies face substantial risks to their systems, data, and overall operations.

The Group is committed to safeguarding confidential information and maintaining high standards of data privacy across its operations. To reinforce this commitment, all employees are required to adhere to the Employee Non-Disclosure Agreement ("NDA"), which sets out their obligations to protect the confidentiality and security of the Company's confidential information.

In addition, the Code of Conduct and Ethics for Directors requires directors to preserve the confidentiality of information relating to the affairs of the Group that is acquired in the course of their duties. Directors are prohibited from using or disclosing such information except where authorised by the Company or where disclosure is required by applicable laws or regulations. These measures support the Group's commitment to protecting sensitive information and promoting responsible governance.

In FY 2026, the Group recorded no reported complaints regarding breaches of customer privacy or losses of customer data. During the same reporting period, no reports of data privacy breaches or customer data loss were received through the Group's established reporting channels, including face-to-face reporting, reports made to Heads of Department, telephone, or email.

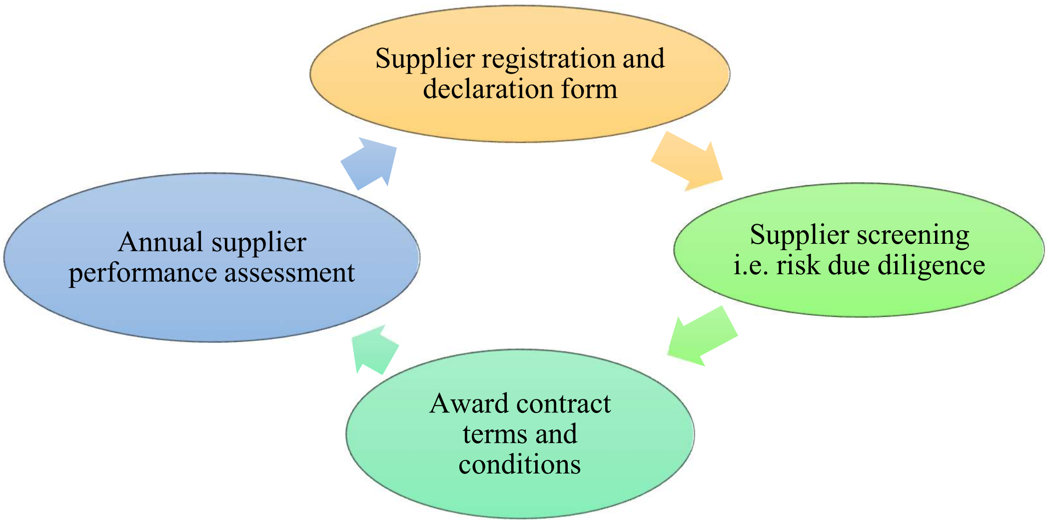
Financial Year	FY 2026	FY 2025	FY 2024
Number of complaints concerning breaches in customer privacy or data loss	Nil	Nil	Nil

6. Supply Chain Management

DPS Group places great emphasis on trust and integrity in all supplier relationships. As a responsible corporate citizen in Malaysia, we recognise our duty to support our diverse supply chain, which includes numerous small and medium-sized enterprises, particularly as the local economy recovers.

Our commitment to responsible business practices extends across our supply chain. We expect our suppliers and business partners to conduct their operations with integrity, accountability, and transparency. By maintaining consistent expectations, we strengthen collaboration and support responsible business practices throughout our value chain.

We are committed to ensuring that our procurement activities are carried out in a fair, transparent, and objective manner. We engage reputable suppliers through established procurement procedures that promote accountability, responsible sourcing, and compliance with our requirements.



Recognising the importance of supporting local enonomic development, the Group prioritises sourcing products and services from local suppliers whenever feasible. This approach helps to reduce transportation distances and associated environmental impacts, while supporting business growth and job creation among local suppliers, through these efforts, the Group contributes to the advancement of the local economy and strengthens relationships with local stakeholders.

Financial Year	FY 2026	FY 2025	FY 2024
Proportion of spending on local suppliers	100%	100%	99.86%

7. Climate Change

(a) Energy Management

The Group recognises that its energy consumption and greenhouse gas ("GHG") emissions contribute to climate change. As a responsible corporate citizen, we acknowledge our responsibility to minimise our carbon footprint while proactively embracing opportunities arising from the transition to a low-carbon economy. We are firmly committed to mitigating the environmental impacts of our operations, particularly those associated with climate change and global warming.

The increasing frequency and severity of extreme weather events experienced in recent years have reinforced the urgency of addressing climate-related risks. As an organisation committed to environmental stewardship, we recognise the importance of maintaining a sustainable balance between the built environment and the natural ecosystem. Accordingly, we continue to implement initiatives that enhance energy efficiency, reduce emissions, and support long-term environmental sustainability.

In FY2026, the Group further strengthened its decarbonisation efforts by installing a rooftop solar photovoltaic (“PV”) system at our manufacturing facility, enabling the generation of renewable energy to support our operations. In addition, we introduced electric vehicles (“EVs”) into our corporate fleet by purchasing EV company cars, reducing reliance on conventional fuel-powered vehicles and contributing to lower Scope 1 greenhouse gas emissions. These initiatives reflect our ongoing commitment to integrating sustainable practices into our operations and advancing our transition towards a lower-carbon future.

For the current financial year, the Group’s total electricity consumption from the grid, covering the operation of Shantawood Sdn. Bhd.’s factory and Shantawood Property Management Sdn Bhd’s sales gallery, was recorded at 458 megawatts.

Financial Year	**FY 2026**	**FY 2025** (Revised)	**FY 2024** (Revised)
Total energy consumption (MW)	458	432	796

The Group has revised the reported electricity consumption for FY2025 and FY2024 to reflect only the electricity usage attributable to DPS Group's operations. Previously, the reported electricity consumption for the factory included electricity usage by other tenants occupying the premises. Following the revision, the historical data has been restated on a consistent basis to improve year-on-year comparability.

The higher electricity consumption recorded in FY2024 was primarily due to the Group's manufacturing operations, which were still in operation during that period and resulted in greater electricity demand. Following the cessation of manufacturing activities, the Group's electricity consumption decreased in FY2025 and remained at a similar level in FY2026, reflecting the reduced operational footprint.

7. Climate Change (Cont'd)

(a) Energy Management (Cont'd)

While the Group has established the foundation for monitoring and managing its energy consumption, we acknowledge that our energy management practices are still at an early stage of development. During FY2026, our primary focus was on establishing baseline energy consumption data and identifying key areas for improvement.

Moving forward, the Group will strengthen its energy management approach by enhancing data collection and monitoring processes, identifying opportunities to improve energy efficiency, and evaluating initiatives that can reduce energy consumption and greenhouse gas emissions. We also aim to establish measurable performance indicators to support informed decision-making and drive continuous improvement in future reporting periods.

(b) Carbon Emission

In FYE 2025, DPS Resources Berhad began reporting its greenhouse gas (GHG) emissions across Scope 1, Scope 2, and Scope 3 categories.

Scope 1 emissions refer to direct emissions from fuel consumption in company-owned vehicles and machinery used at project sites.

Scope 2 covers indirect emissions resulting from electricity usage at our offices and operational facilities.

Meanwhile, Scope 3 includes other indirect emissions such as those arising from employee commuting, business travel, and upstream or downstream activities within our value chain. This comprehensive reporting approach reflects our commitment to improving environmental transparency and supporting long-term climate action goals.

For DPS Group, Scope 3 greenhouse gas ("GHG") emissions include indirect emissions arising from activities within our value chain. For the current reporting year, our Scope 3 disclosures cover emissions associated with employee commuting and business travel to project sites using various modes of transportation, including private vehicles and other motor vehicles.

We acknowledge that Scope 3 emissions extend beyond these categories to include other value chain activities, such as emissions associated with our supply chain, purchased goods and services, and other relevant upstream and downstream activities.

Due to the current availability of data, these emission sources have not yet been included in this reporting cycle. Going forward, we will progressively engage with our suppliers and other value chain partners to enhance data collection and improve the completeness and accuracy of our Scope 3 emissions reporting.

7. Climate Change (Cont'd)

(b) Carbon Emission (Cont'd)

Emissions/Year	FY 2026	FY 2025	FY 2024
Scope 1 (tCO2e)	23.81	17.52	N/A
Scope 2 (tCO2e)	1,144.40	1,563.33	N/A
Scope 3 (tCO2e)	20.23	32.84	N/A
Total Emissions (tCO2e)	1,188.44	1,613.69	N/A

8. Water Management

The growing challenge of water scarcity is increasingly attributed to factors such as climate change, poor water management practices, and contamination. As water shortages and supply disruptions become more frequent, the Group is committed to mitigating these risks by implementing effective water management strategies across all our operations.

We actively promote water conservation and enhance employee awareness regarding responsible water use at all our facilities. Our initiatives include minimizing water wastage through regular inspections and scheduled maintenance of restrooms, pantries, and other water-consuming areas.

For the current year, total water consumption from the grid at Shantawood Sdn. Bhd.'s factory and Shantawood Property Management Sdn Bhd's sales gallery was recorded at 6.6030 megalitres.

Financial Year	FY 2026	FY 2025	FY 2024
Total water consumption (ML)	6.6030	2.0610	14.328

Water consumption was higher in FY2024 due to a leakage in the fire protection (Bomba) water storage tank. Following the repair of the leakage, water consumption returned to a more normal level in the subsequent reporting periods.

9. Waste Management

We prioritise responsible waste management as a key strategy to reduce our environmental footprint and positively impact the communities we serve. Acknowledging the potential hazards and environmental risks linked to waste generation, we place particular focus on stringent waste management practices at our construction sites. Our approach is deliberate and careful, ensuring that waste handling protects both the environment and public health. This commitment reflects our ongoing dedication to sustainable operations and the well-being of the communities in which we operate.

Our waste management practices are fully aligned with regulations established by the Department of Environment ("DOE"). Compliance is ensured through systematic monitoring and management of scheduled waste in accordance with DOE requirements. This includes the engagement of licensed contractors to transport waste to authorised treatment facilities for proper and compliant disposal.

In addition, the Group recognises that certain construction materials, such as steel, timber, aluminium, plastic, concrete, and glass, may have the potential to be reused or recycled, depending on their condition and the requirements of individual projects. Where practicable, the Group encourages the recovery and responsible management of these materials to minimise waste and optimise resource utilisation.

At present, the Group does not maintain quantitative data on the reuse and recycling of construction materials. As part of our ongoing sustainability efforts, we intend to progressively enhance our data collection processes and monitor material recovery and recycling activities to support more comprehensive reporting in future reporting periods.

Financial Year	FY 2026	FY 2025	FY 2024
Scrap Metal (tonnes)	42	N/A	N/A
General Waste (tonnes)	49	15	N/A
Total Waste Generated (tonnes)	91	15	N/A

10. Human Right

DPS are committed to safeguarding the rights of every employee, recognising the unique value of their skills and ensuring they are treated with dignity and fairness. Our Board and Management play a pivotal role in setting ethical standards across the organisation, reflecting our steadfast commitment to human rights and the well-being of all individuals.

We prioritise workplace health and safety, uphold the right to decent work, support freedom of association, promote equal opportunities, and ensure protection against all forms of discrimination.

DPS Group completed a comprehensive review of all our policies to ensure full compliance with the Employment (Amendment) Act 2022. We categorically reject any form of child labour or forced labour and strictly adhere to anti-child labour legislation. Furthermore, we comply rigorously with the working hour regulations as stipulated in the Employment (Amendment) Act 2022.

All DPS employees and external stakeholders are required to read, understand, and fully comply with the Code of Conduct ("COC"), thereby ensuring that everyone maintains the highest levels of professionalism and ethical standards in their work.

(a) Equal compensation and benefits

We diligently assess employee compensation and benefits to ensure they effectively support the welfare and needs of our workforce. Our employment practices are fully compliant with Malaysian labour laws, upholding fairness and safeguarding employee rights.

List of employee benefits in DPS by referring Employee Handbook: -

Leaves	Insurance	Wellness
• Annual leave • Sick leave • Compassionate/Unrecorded leave (i.e. marriage leave and death of member of employee's immediate family) • Maternity leave • Unpaid leave	• Group term life insurance • Hospitalization and surgical insurance • Personal accident insurance • General worker insurance	• Outpatient and clinical treatment • Specialist treatment/consultant • Dental • Eye care • Health Screening

10. Human Right (Cont'd)

(b) Access to grievance mechanisms

We have established a comprehensive mechanism for receiving, documenting, and addressing complaints or grievances, accessible to all individuals both within and outside the organisation who may have concerns regarding potential misconduct. This platform offers a transparent and secure channel for raising issues openly. Our employees are well-informed about the grievance procedures and Whistleblowing Policy, ensuring clear understanding and accessibility throughout the organisation. We prioritise the prompt and effective resolution of any policy violations or inappropriate conduct, with a strong focus on providing remediation and redress for victims of human rights infringements. Our objective is to maintain zero incidents of socioeconomic non-compliance, reflecting our unwavering commitment to ethical standards and accountability across all operations.

Financial Year	FY 2026	FY 2025	FY 2024
Number of complaints concerning human rights violations	Nil	Nil	Nil

11. Health and Safety

In our commitment to sustainable practices, we prioritise employee health and safety as a cornerstone of our operations. Our goal is to eliminate unsafe practices and foster a proactive "safety first" culture throughout DPS. We seamlessly integrate workplace health and safety into our daily routines, ensuring it is a fundamental aspect of every operation.

To safeguard the physical well-being of our employees, DPS Group has established a Safety and Health Committee responsible for overseeing occupational safety and health matters across its operations. The Committee plays an important role in promoting a safe working environment by monitoring and coordinating initiatives related to workplace safety, including fire safety and emergency response, hostel safety, forklift and electrical safety, as well as other occupational health and safety matters. The Group remains committed to maintaining a safe and supportive workplace environment, with the aim of achieving zero fatalities and reducing the Lost Time Incident Rate ("LTIR") through continuous improvement in its safety and health practices.

Employee Category	FY 2026	FY 2025	FY 2024
Number of Lost Time Injuries	Nil	Nil	Nil
Lost Time Incident Rate ("LTIR")	Nil	Nil	Nil

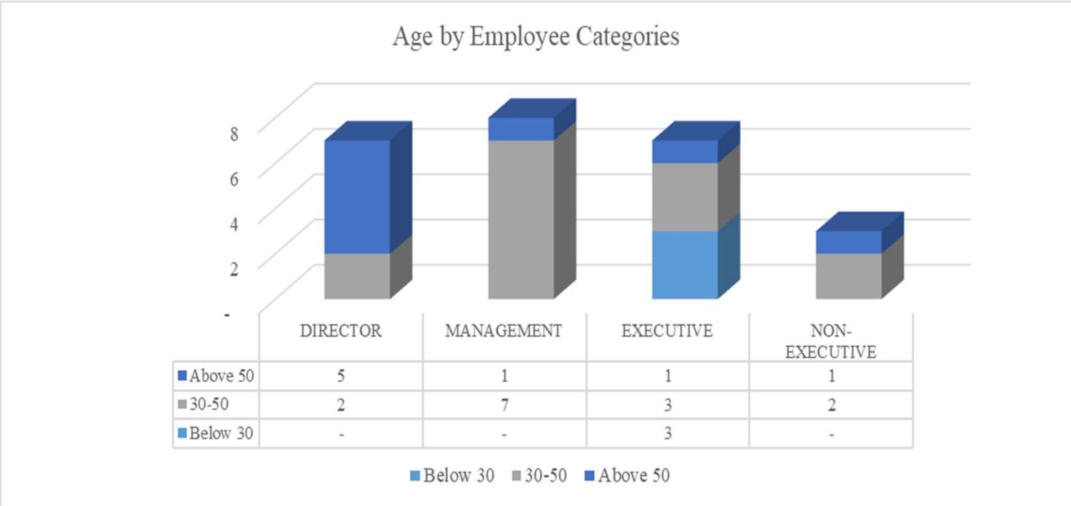
12. Diversity, Equity and Inclusion

DPS recognises the strategic importance of embracing the diverse dimensions of our workforce, which include differences in race, gender, ethnicity, age, religion, cultural beliefs, disabilities, and sexual orientation. By acknowledging and harnessing the unique strengths of each employee, we not only enhance our organisational culture but also realise significant benefits that contribute to greater operational effectiveness. This inclusive approach encourages innovation, promotes collaboration, and strengthens our ability to meet the diverse needs of our stakeholders and the communities we serve.

We are firmly committed to fostering a workplace environment that is free from discrimination, marginalisation, and harassment, and that ensures equal opportunities for all employees. DPS upholds the principle of equitable remuneration, offering competitive wages that are free from gender bias. All decisions related to career progression, recognition, and reward are made impartially and are strictly based on individual performance and merit, in line with our commitment to fairness and equality across all aspects of our operations.

As of 31 March 2026, our workforce comprised 52% male and 48% female employees (including directors), underscoring our ongoing commitment to gender diversity across all levels of the organisation.

12. Diversity, Equity and Inclusion (Cont'd)



The Nomination Committee remains committed to cultivating a diverse talent pipeline by incorporating individuals with a broad range of experiences and backgrounds, thereby strengthening the overall composition and effectiveness of the organisation, including the Board.

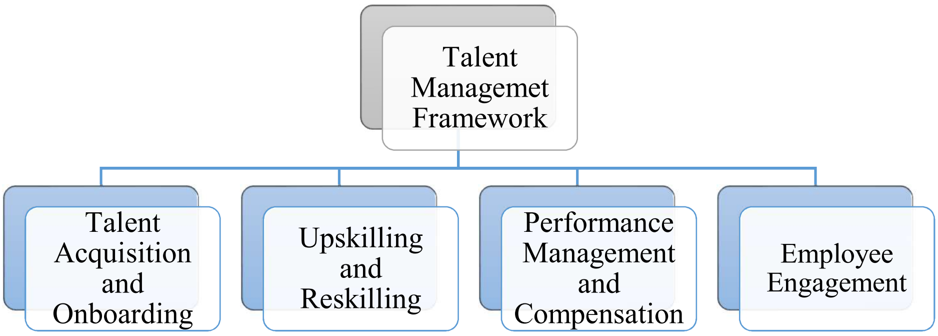
During the financial year under review, the Board of DPS comprised seven (7) members, two of whom were women, reflecting a 29% female representation. While the Board recognises the importance of the 30% gender diversity target as outlined in Practice 5.9 of the Malaysian Code on Corporate Governance ("MCCG"), it has resolved that, given the Group's current business priorities and stage of development, ensuring the appropriate mix of skills, experience, and expertise takes precedence over strict adherence to this benchmark.

Nevertheless, the Group remains firmly committed to enhancing gender diversity across the Board, senior management, and the wider organisation. The Board continues to actively identify and assess qualified female candidates for directorship and intends to appoint additional women directors as suitable individuals are identified. In parallel, the Group will persist in implementing and strengthening initiatives that promote gender balance and inclusivity throughout the workplace.

13. Employee Management

At DPS, our employees are regarded as our most valuable assets, and we remain unwavering in our commitment to their well-being and development. We recognise that the foundation of a successful and resilient organisation lies in a workforce that feels respected, empowered, and valued.

To this end, we are dedicated to maintaining better working environment in which all employees have equitable access to resources and benefits. This commitment not only supports individual growth but also contributes to sustainable business development, reinforcing a culture of excellence, innovation, and continuous improvement throughout the organisation.



Talent Acquisition and Onboarding

DPS is committed to supporting the growth and career progression of our existing workforce by actively creating opportunities for internal advancement. This approach reflects our strong belief in nurturing talent from within and maximising the potential of our internal talent pool. By fostering a culture of internal mobility and professional development, we aim to provide clear pathways for employees to thrive and contribute meaningfully to the organisation's long-term success.

In instances where internal promotion is not feasible, our Human Resources team utilises a range of structured and objective assessment tools to ensure a fair and comprehensive recruitment process. Candidates are evaluated based on their alignment with the specific requirements of the role and the strategic direction of the Group. Our goal is to attract, develop, and retain high-calibre individuals who can positively contribute to our mission and values. Furthermore, all new employees participate in a structured and consistent onboarding programme designed to facilitate a smooth and effective integration into the organisation.

Employee Category (Total New Hires)	**2026**	**2025**	**2024**
Director	0	0	1
Management	0	6	2
Executive	5	11	17
Non-executive	0	18	13
Total	5	35	33

13. Employee Management (Cont'd)

Upskilling and Reskilling

Empowering employees to achieve their full potential is integral to the sustained growth and success of the Company. In support of this objective, DPS Group is committed to providing continuous learning opportunities that promote both personal and professional development.

During FY 2026, we continued to invest in a wide range of training and development programmes, delivered through both in-person sessions and digital platforms. Looking ahead, we will implement structured tracking of training hours for both internal and external learning initiatives. This will enable us to better assess the effectiveness of our development efforts and ensure continuous improvement in building a skilled and future-ready workforce.

Employee Category (Total Hours of Training)	**2026**	**2025**	**2024**
Director	86.0	44.5	126.5
Management	160.0	30	34.0
Executive	7.0	3.0	24.5
Non-executive	7.0	3.0	Nil
Total	260.0	80.5	185.0

Employee Category (Average Training Hours)	**2026**	**2025**	**2024**
Director (7)	12.29	5.56	15.81
Management (8)	20.00	4.28	3.09
Executive (7)	1.00	0.38	1.88
Non-executive (3)	2.33	0.3	Nil
Total (25)	10.40	5.56	15.81

Performance Management and Compensation

At DPS, we cultivate a workplace culture anchored in being results-driven, accountable, collaborative, and dedicated to shared success. These core principles guide our daily operations and shape an environment where employees are empowered to deliver measurable outcomes, take ownership of their responsibilities, work effectively as a team, and celebrate collective achievements.

At the beginning of each year, we initiate expectation-setting discussions to ensure role clarity and alignment with organisational priorities. Key performance indicators ("KPIs") are established at both the organisational and individual levels, serving as a framework to align performance objectives with strategic goals. Comprehensive year-end performance reviews are conducted to provide employees with constructive feedback on their accomplishments and progress. This continuous dialogue not only reinforces performance expectations but also enables a deeper understanding of our employees' developmental needs and career aspirations. Through this approach, we aim to foster a culture of continuous learning, engagement, and professional growth.

13. Employee Management (Cont'd)

Performance Management and Compensation (Cont'd)

DPS recognises and rewards exceptional performance through the provision of performance-based bonuses and opportunities for promotion, acknowledging individuals who consistently deliver high-quality outcomes and exhibit exemplary conduct. Our employees are offered competitive compensation and benefits that reflect the value of their contributions to the organisation.

To ensure fairness and continued competitiveness, the Group regularly reviews its remuneration packages, taking into account internal equity and benchmarking against industry peers. These reviews are conducted in alignment with prevailing local market standards and best practices, reinforcing our commitment to attracting, motivating, and retaining high-performing talent.

Employee Engagement

DPS is committed to fostering an inclusive and engaging workplace culture through a variety of initiatives designed to strengthen employee relationships and enhance overall morale. Throughout the year 2026, the Company organises annual dinners, festive celebrations, and employee engagement activities, including Christmas and Hari Raya celebrations, which encourage interaction, collaboration, and a strong sense of belonging across all levels of the organisation.

Beyond the workplace, DPS Group also promotes a culture of social responsibility by organising community outreach initiatives, such as donation events for Pusat Jagaan Kasih Sayang Suryaa, enabling employees to contribute meaningfully to the local community. In addition, employees are encouraged to participate in sports and team-building activities, promoting physical well-being, teamwork, and a collaborative workplace culture. Collectively, these initiatives reinforce DPS's commitment to cultivating a positive, inclusive, and socially responsible work environment.

Christmas Event

13. Employee Management (Cont'd)

Employee Engagement (Cont'd)

Hari Raya Celebration

Donation Event

14. Employee Retention and Attribution

The Group remains committed to reducing employee attrition by enhancing its remuneration and rewards framework, strengthening its talent pipeline, and continuously investing in talent development programmes to support employee growth, retention, and long-term organisational success.

Employee Turnover by Employment Category	FY 2026	FY 2025	FY2024
Director	Nil	Nil	Nil
Management	2	5	2
Executive	6	16	28
Non-Executive	7	17	11
Total	**15**	**38**	**41**

15. Community Investment

DPS is committed to being a responsible corporate citizen by creating positive social value and contributing to the well-being of the communities in which it operates. The Group believes that fostering strong and meaningful relationships with local communities promotes social inclusion, strengthens stakeholder trust, and supports long-term sustainable development.

During FY 2026, the Group, together with its employees, supported a range of charitable and community initiatives through financial contributions and community outreach programmes. These initiatives included donations to food assistance programmes for the elderly, support for school-related activities such as anniversary celebrations, student welfare initiatives and circumcision programmes, as well as contributions to religious institutions, including churches and a surau. The Group also extended assistance to media and business associations, cultural and community organisations, and welfare homes.

Financial Year	FY 2026	FY 2025	FY 2024
Amount (RM)	22,987	59,780	57,600
Target Beneficiaries	2,299	5,978	8,150

In FY2026, the Group contributed approximately RM22,987 towards community initiatives, benefiting an estimated 2,299 beneficiaries.

15. Community Investment (Cont'd)

While the total contributions and number of beneficiaries were lower than in the previous financial years, DPS remained focused on supporting initiatives that address the needs of local communities and generate meaningful social impact. Moving forward, the Group will continue to collaborate with stakeholders and invest in community programmes that contribute to sustainable development and enhance the well-being of the communities it serves.

Moving Forward

Sustainability remains integral to DPS's corporate strategy and is embedded across the Group's business operations and decision-making processes. As the business landscape continues to evolve, the Group recognises that sustainable practices are essential to creating long-term value for its stakeholders while enhancing organisational resilience and competitiveness.

Looking ahead, the Group will focus on the following key initiatives:

- Progressively align our sustainability reporting with internationally recognised frameworks, including the Sustainability Accounting Standards Board ("SASB") Standards and other standards, to enhance the quality and comparability of our disclosures.
- Strengthen our materiality assessment process by enhancing stakeholder engagement and improving data collection to support a more robust and comprehensive materiality assessment and materiality matrix. The Group also intends to conduct stakeholder engagement annually to ensure that material sustainability matters remain relevant and responsive to stakeholder expectations.
- Enhance customer engagement by introducing dedicated "Complaints" and "Quality Matters" channels on the Company's website, providing an additional platform for customers to submit feedback and improve customer satisfaction.
- Develop and implement structured training programmes on anti-corruption, anti-bribery and anti-corruption, and whistleblowing to strengthen employee awareness and promote responsible business conduct.
- Enhance supplier evaluation and procurement processes by incorporating sustainability-related considerations into supplier assessments and selection criteria.
- Improve the completeness of Scope 3 greenhouse gas ("GHG") emissions reporting by progressively engaging suppliers and other value chain partners to collect emissions data across the supply chain.
- Strengthen waste management reporting by establishing processes to monitor and record the reuse and recycling of construction materials where applicable.

Moving Forward (Cont'd)

Looking ahead, the Group will focus on the following key initiatives: (Cont'd)

- Continue to enhance occupational safety and health practices through ongoing reviews of policies, procedures, and workplace safety initiatives.
- Expand talent development initiatives by providing employees with greater learning and development opportunities to support professional growth and organisational capability.
- Develop a formal succession planning framework to ensure leadership continuity and strengthen the Group's long-term organisational resilience.

Through these initiatives, DPS aims to continuously improve its sustainability performance, strengthen stakeholder confidence, and create sustainable long-term value for shareholders, employees, customers, business partners, and the communities in which it operates.

Performance Data Table from ESG Reporting Platform & BMLR Transition Period

Sustainability Matter	Metric		Measurement Unit	2024	2025	2026	Target	Assurance
Anti-Bribery and Anti-Corruption	Percentage of employees who have received Training on anti-corruption by employee category							
	1) Director		%	0	0	0	-	Not Assured
	2) Management		%	0	0	0	-	Not Assured
	3) Executive		%	0	0	0	-	Not Assured
	4) Non-Executive		%	0	0	0	-	Not Assured
	Percentage of operations assessed for corruption-related risks		%	0	0	0	-	Not Assured
	Confirmed incidents of corruption and action taken		Number	0	0	0	Zero Tolerance	Not Assured
Community	Total amount invested in the community where the target		RM	57,600	59,780	22,987	-	Not Assured
	Total number of beneficiaries of the investment in communities		Number	8,150	5,978	2,299	-	Not Assured
Diversity	Percentage of employees by gender and age group, for each employee category						-	Not Assured
	Management	Above 50	Number	1	1	1	-	Not Assured
		Age 30 – 50	Number	10	6	7	-	Not Assured
		Below Age 30	Number	0	0	0	-	Not Assured
	Executive	Above 50	Number	1	1	1	-	Not Assured
		Age 30 – 50	Number	8	5	3	-	Not Assured
		Below Age 30	Number	4	2	3	-	Not Assured
	Non-executive	Above 50	Number	1	1	1	-	Not Assured
		Age 30 – 50	Number	2	3	2	-	Not Assured
		Below Age 30	Number	6	6	0	-	Not Assured

Performance Data Table from ESG Reporting Platform & BMLR Transition Period (Cont'd)

Sustainability Matter	Metric		Measurement Unit	2024	2025	2026	Target	Assurance
Diversity	Director	Above 50	Number	5	5	5	-	Not Assured
		Age 30 – 50	Number	2	3	2	-	Not Assured
		Below Age 30	Number	1	0	0	-	Not Assured
	Management	Male	Number	7	1	5	-	Not Assured
		Female	Number	4	6	2	-	Not Assured
	Executive	Male	Number	3	3	4	-	Not Assured
		Female	Number	10	5	3	-	Not Assured
	Non-Executive	Male	Number	4	4	2	-	Not Assured
		Female	Number	5	6	1	-	Not Assured
	Director	Male	Number	6	6	5	-	Not Assured
		Female	Number	2	2	2	-	Not Assured
Energy Management	Total energy consumption		Megawatt	796	432	458	-	Not Assured
Health and Safety	Number of work-related fatalities		Number	0	0	0	-	Not Assured
	Lost time incident rate ("LTIR")		Rate	0.00	0.00	0.00	-	Not Assured
	Number of employees trained on health and safety standards		Number	0	0	0	-	Not Assured

Performance Data Table from ESG Reporting Platform & BMLR Transition Period (Cont'd)

Sustainability Matter	Metric	Measurement Unit	2024	2025	2026	Target	Assurance
Labour practices and standards	Total hours of training by employee category						
	1) Director	Hours	126.50	44.50	86.00	-	Not Assured
	2) Management	Hours	34.00	30.00	160.00	-	Not Assured
	3) Executive	Hours	24.50	3.00	7.00	-	Not Assured
	4) Non-Executive	Hours	0.00	3.00	7.00	-	Not Assured
	Total number of employee turnover by employee category						
	1) Director	Number	0	0	0	-	Not Assured
	2) Management	Number	2	5	2	-	Not Assured
	3) Executive	Number	28	16	6	-	Not Assured
	4) Non-Executive	Number	11	17	7	-	Not Assured
	Number of complaints concerning human rights violations	Number	0	0	0	-	Not Assured
Supply Chain Management	Proportion of spending on local suppliers	%	99.86	100.00	100.00	-	Not Assured
Data Privacy and Security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	0	-	Not Assured
Water Management	Total volume of water used	Megalitres	14,3280	2.0610	6.6030	-	Not Assured
Waste Management	Total waste generated, and a breakdown of the following:						
	1) Total waste diverted from disposal	Tonnes	0	0	0	-	Not Assured
	2) Total waste directed to disposal						
	- Scrap Metal	Tonnes	42	0	0	-	Not Assured
	- General Waste	Tonnes	49	15	0	-	Not Assured

Performance Data Table from ESG Reporting Platform & BMLR Transition Period (Cont'd)

Sustainability Matter	Metric	Measurement Unit	2024	2025	2026	Target	Assurance
GHG emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (tCO2e)	0.00	17.52	23.81	-	Not Assured
	Scope 2	Metric tonnes of carbon dioxide equivalents (tCO2e)	0.00	1,563.33	1,144.40	-	Not Assured
	Scope 3	Metric tonnes of carbon dioxide equivalents (tCO2e)	0.00	32.84	20.23	-	Not Assured

Reporting Basis and Data Disclaimer

This Sustainability Statement has been prepared based on information, data, and supporting documents provided by the Group's management during the reporting process. The reported information has not been independently verified or assured, and no assurance is provided regarding its completeness or accuracy.

Certain sustainability metrics, particularly Scope 3 greenhouse gas ("GHG") emissions, are subject to the availability of data and the maturity of the Group's data collection processes. For the current reporting period, Scope 3 disclosures are limited to selected emission categories and do not yet capture all relevant upstream and downstream value chain emissions. The Group intends to progressively enhance its data collection processes and engage with suppliers and other value chain partners to improve the completeness and accuracy of future sustainability disclosures.

Additional Compliance Information

Utilisation of Proceeds

The status of utilisation of proceeds as at 30 June 2026 from Rights Issue completed on 11 December 2023 amounting to RM38,792,791 are as follows:

	Planned Rights Issue Utilisation of Proceed RM'000	Proceeds Utilisation as at 30.06.2026 RM'000
Working capital for property development	28,646	27,453
General working capital requirements	9,047	9,355
Estimated expenses for the Corporate Exercises	1,100	792*
	38,793	37,600

Note:

* The expenses incurred for the Corporate Exercises amounted to RM792,454. The unutilised portion amounting to RM307,546 was reclassified to general working capital purpose and has since been fully utilised.

Share Buyback

The Company has been authorised by shareholders to purchase its own shares. During the financial year, the Company did not purchase any of its own shares. As at the date of this report, the Company has not repurchased any of its own shares.

Options, Warrants or Convertible Securities

The Company has not issued any options, warrants and convertible securities during the financial year ended 31 March 2026.

Please refer to page 100, 180, 181 and 182 of the Annual Report 2026 for further details on the Warrants C and ESOS.

Depository Receipt Program

The Company has not sponsored any Depository Receipt programme during the financial year.

Sanctions and Penalties

No sanction or penalty has been imposed by any regulatory bodies on the Company or its subsidiaries, or on the Directors or management of the Company or its subsidiaries.

Audit and Non-audit Fees Payable to External Auditors

The auditor' remuneration including non-audit fees for the Company and the Group for the financial year ended 31 March 2026 is as follows: -

	Group RM	**Company RM**
Auditors' remuneration:		
- Statutory audits	105,500	32,000
- Non-statutory audits	5,000	5,000
	110,500	37,000

Variation in Results from the Forecast

There was no forecast profit announced pertaining to the financial year.

Profit Guarantee

No person or party has warranted the profit of the Company for the financial year.

Material Contracts Involving Directors'/Substantial Shareholders' Interests

The Company has not entered into any material contract with any Directors or substantial shareholders of the Company nor any persons connected to a Director or major shareholder of the Company.

Recurrent Related Party Transactions

Details of the recurrent related party transactions undertaken by the Group during the financial year are disclosed in Note 30 of the Financial Statements herein.

Revaluation Policy on Landed Properties

The Company has not done any revaluation of its Landed Properties during the financial year ended 31 March 2026.

The net book value of its properties remains as per the findings of the revaluation exercise conducted on 25 April 2024, 27 March 2024 and 28 April 2023 respectively, and is disclosed in the List of Properties' section of this Annual Report.

Disclosure of Financial Data for Shariah Screening

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

(a) Group Total Income and Total Assets

	Group	
Total Income	**2026 (RM)**	**2025 (RM)**
Revenue	57,995,346	56,103,817
Other income	3,099,685	3,242,281
Interest income	455,120	1,383,605
Total	61,550,151	60,729,703
Total Assets	331,153,550	332,400,759

(b) Business Activities

	Group	
Shariah Non-Compliant Activities	**2026 (RM)**	**2025 (RM)**
Interest income	315,599	1,081,153
Total	315,599	1,081,153

(c) Component of Financial Position

(i) Cash Component

	Group	
Islamic Account/Instruments	**2026 (RM)**	**2025 (RM)**
Cash at bank (exclude cash in hand)	567,675	4,060,233
Cash held under Islamic Housing Development Accounts	603,606	236,935
Deposits with licensed bank	2,167,623	9,116,652
Total	3,338,904	13,413,820
Conventional Account/Instruments		
Cash in hand	4,365	7,515
Cash at bank (exclude cash in hand)	4,237,362	7,967,387
Cash held under Conventional Housing Development Accounts	730	12,397
Total	4,242,457	7,987,299

Disclosure of Financial Data for Shariah Screening (Cont'd)

(c) Component of Financial Position (Cont'd)

(ii) Debt Component

	Group	
Islamic Financing	**2026 (RM)**	**2025 (RM)**
Current		
Term loans	1,689,089	3,388,317
Non-Current		
Term loans	3,469,005	8,225,297
Total	5,158,094	11,613,614

	Group	
Conventional Borrowing	**2026 (RM)**	**2025 (RM)**
Current		
Hire purchase payables	248,134	237,088
Term loans	1,072,230	723,168
Non-Current		
Hire purchase payables	113,141	361,275
Term loans	45,840,797	38,986,209
Total	47,274,302	40,307,740

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Statement on Director's Responsibility in Relation to Audited Financial Statement

As required by the Companies Act, 2016, the Directors are responsible for the preparation of financial statements each financial year.

The statements shall be prepared on a going concern basis, in accordance with the Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards ("IFRS") and the provisions of the Companies Act, 2016.

The Directors are responsible for ensuring that the financial statements give a true and fair view of the state of affairs of the Group and the Company at the end of the financial year, as well as the results and cash flows of the Group and the Company for the financial year. To do so, the Directors are to review the appropriateness of the accounting policies applied to the financial statements before adopting the final results of the statements.

It is also the duty of the Directors to ensure that the Group and the Company maintain accounting and other records to sufficiently explain the transactions and financial position of the Group and the Company, which enable them to ensure that the financial statements comply with the Companies Act, 2016.

Furthermore, the Directors are responsible for safeguarding the assets of the Group and hence, they should ensure that reasonable steps are taken for the prevention and detection of fraud and other irregularities.

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