SUSTAINABILITY STATEMENT

DEFINITIONS AND ABBREVIATIONS

Except when the context otherwise requires, the following definitions and abbreviations shall apply throughout this report:

ABAC	Anti-Bribery and Corruption
AkuaTAR	Akuarium Tunku Abdul Rahman
BOD	Board of Directors
DOE	Department of Environment
Eden or the Group	Eden and its subsidiary companies
ESG	Environmental, Social and Governance
F&B	Food & Beverage
FRI	Fisheries Research Institute
FYE	Financial Year Ended
GHG	Greenhouse Gas
HACCP	Hazard Analysis and Critical Control Points
HVAC	Heating, Ventilation, and Air Conditioning
IT	Information Technology
MACC Act	Malaysian Anti-Corruption Commission Act
ML	Megalitres
MMLR	Main Market Listing Requirements
MWh	Megawatt hour
PPE	Personal Protective Equipment
SCWG	Sustainability Committee Working Group
SEAZA	Southeast Asian Zoos and Aquariums Association
tCO_2e	Tonnes of CO_2e

SUSTAINABILITY STATEMENT

1. Approach to Sustainability

The Group is guided by five core values that shape decision-making and business conduct:-

Integrity & Professionalism: To be honest and accountable	Excellence: To pursue higher goals	Commitment: To work with passion, commitment and enthusiasm	Creativity: To tap the latent creative power within individuals	Corporate Social Responsibility: To be able to give back to society

Building on these values, Eden advances three interlinked pillars of sustainability:-

- Environmental sustainability: Preserving natural resources and ecosystems for future generations through biodiversity protection, energy conservation, emissions reduction, and pollution mitigation.
- Economic sustainability: Ensuring long-term growth and equitable development by practicing responsible resource management, advancing sustainable economic activities, and supporting fair trade.
- Social sustainability: Fostering a fair and inclusive society by promoting community development, equality, and social justice, while ensuring that all individuals have access to fundamental necessities such as food, shelter, and education.

2. Reporting Scope & Boundary

This Report covers the sustainability matters of Eden from the reporting period 1st July 2024 to 30th June 2025, unless otherwise stated. It has been prepared in accordance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and with reference to the Sustainability Reporting Guide and Toolkits issued by Bursa Malaysia.

The report includes the Group's most active subsidiaries across two reporting sectors: (i) Energy Sector and (ii) Food & Beverage ("F&B") and Tourism Sector. Entities within scope, unless otherwise stated, are:-

- Eden Inc. Berhad
- Underwater World Langkawi Sdn Bhd
- Infra Nova Sdn Bhd
- Eden Catering Sdn Bhd
- Stratavest Sdn Bhd
- Musteq Hydro Sdn Bhd

Where practicable, the Group provides two-year rolling performance data and continues to enhance data-collection processes to enable more comprehensive reporting in future cycles.

3. Reporting Guidelines and Framework

This Report was prepared with reference to Bursa Malaysia Securities Berhad Main Market Listing Requirements ("MMLR") and Bursa Malaysia Sustainability Reporting Guide (3rd Edition). These guidelines provide the structure and principles that ensure the Report presents balanced, accurate and comparable disclosures of the Group's material ESG matters.

SUSTAINABILITY STATEMENT

4. Stakeholder Engagement

The Group recognises that meaningful stakeholder engagement is essential for building trust and achieving long-term sustainability. By actively listening to and collaborating with key stakeholder groups, the Group integrates ESG considerations into its strategy, strengthens risk management, and supports value creation for all parties.

Our stakeholders, ranging from local communities, customers, employees and suppliers to regulators and investors, offer valuable insights that help us identify opportunities, anticipate emerging risks, and strengthen our ESG practices. Their contributions support transparency and trust, foster customer loyalty, enhance investor confidence, and protect our reputation.

Eden's Board and Management are committed to engaging with stakeholders regularly to ensure they are well informed of the Group's developments and that their concerns and expectations are reflected in our sustainability priorities.

To embed stakeholder input effectively into our sustainability framework, Eden follows a structured four-step approach:-

- Identification – Map internal stakeholders (Board, management, employees) and external stakeholders (customers, suppliers, local communities, regulators, investors).
- Analysis – Assess each group's power, legitimacy, and urgency in influencing or being impacted by the Group's operations.
- Understanding Expectations – Conduct dialogues and surveys to capture concerns, interests, and sustainability priorities.
- Prioritisation – Rank stakeholders by influence and interest to determine appropriate frequency and depth of engagement. This prioritisation is reviewed periodically as circumstances evolve.

The Group maintains regular communication with diverse stakeholder groups to deepen understanding of their perspectives on sustainability. Engagement frequency, objectives, and methods are summarised below:-

Stakeholders	Frequency	Objectives	Methods of Engagement
Government / Regulators	On-going	• Compliance with applicable laws and regulations	• Meetings, discussion • Seminars and functions
Shareholders / Investors	Yearly	• Improve shareholders' values • Sustainability status • Strong corporate governance • Increased transparency	• Annual general meeting • Corporate announcements • Press releases.
Industry leaders and professionals	On going	• Identify potential opportunities within the businesses/ sectors & improve business operations	• Meetings and discussion • Seminars and conferences
Customers	On going	• Customer satisfaction • Reduce downtime • Create fair trade	• Meetings and discussions • Promotional events

4. Stakeholder Engagement (Cont'd)

Employees	On going	• Employees' development progress • Career progression • Commensurate remuneration • Job satisfaction • Succession planning • Equal employment opportunities • Talent Management	• Townhall meetings/ discussions • Yearly performance appraisals • Monthly "Team Meet" and birthday celebrations • Regular pickleball sessions • Hiking and other outdoor activities
Suppliers/ Bankers	On going	• Credit worthiness • Timely repayment of principal and interest	• Meetings and discussions • Site visits
Communities	On going	• Understanding of local requirements • Creating employment • Improve Corporate & Social Responsibility	• Community events and engagements whether formal or informal

Eden recognises that stakeholder expectations and levels of influence evolve over time. The Group will continue to review and refine its engagement approach to ensure it remains relevant, transparent and aligned with our sustainability objectives. By integrating stakeholder perspectives into our strategic decision-making, Eden strengthens trust, mitigates ESG risks, and supports long-term value creation for all stakeholders.

5. Material matters

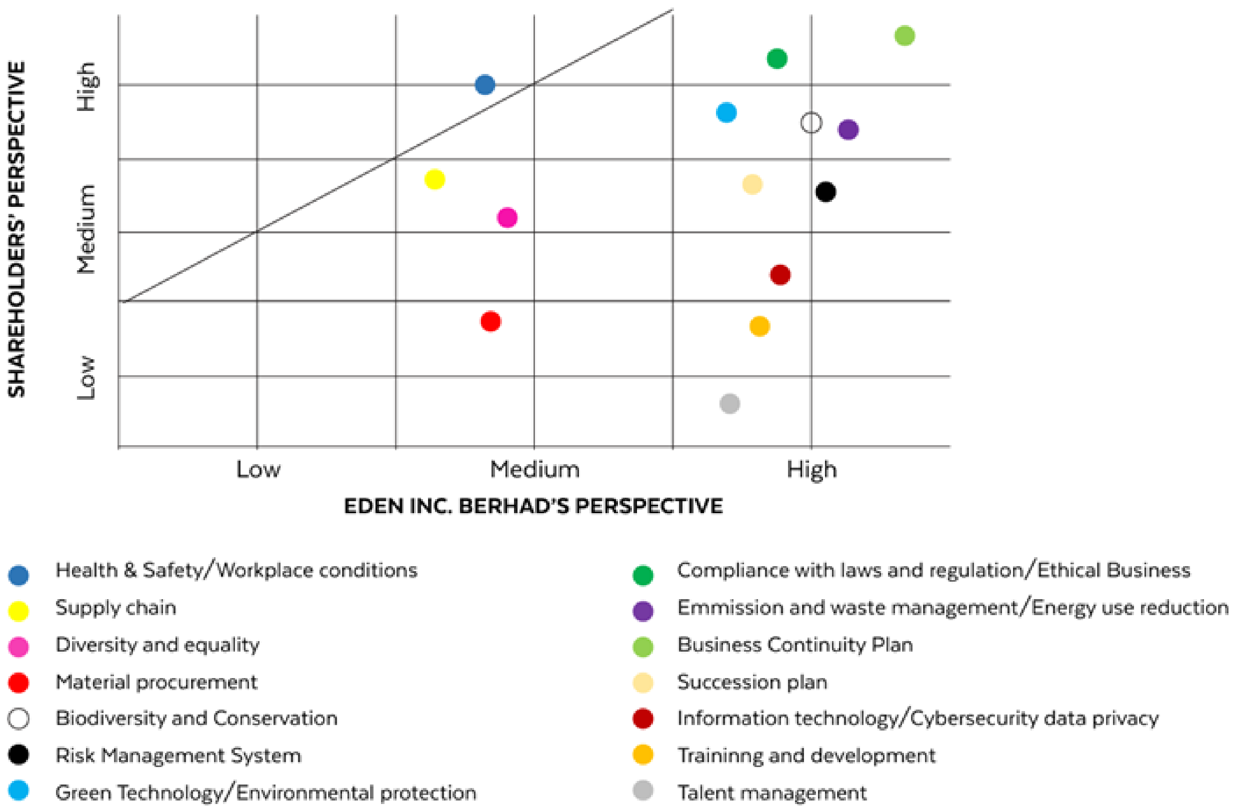
In FYE 2024, Eden undertook a formal review of its material sustainability topics to ensure their continued relevance to both stakeholders and business operations. Building on the comprehensive group-wide assessment conducted in FYE 2024, the review confirmed that the existing materiality matrix remains an accurate reflection of the Group's key ESG priorities.

The review process followed the methodology applied in prior years, including:-

- Internal evaluation of prior topics to assess ongoing performance and emerging risks.
- Stakeholder engagement through targeted consultations with key internal stakeholders to validate the significance of identified ESG issues.
- Management and Board discussions to evaluate potential impacts of material topics on Eden's operations, reputation, and financial performance.

This assessment, guided by the latest Bursa Malaysia Sustainability Reporting Guide, reaffirmed that no new material topics require inclusion for FYE 2025. The Group's material sustainability matters therefore remain consistent with those reported in FYE 2024, underscoring the continued relevance of the existing matrix in addressing stakeholder expectations and regulatory requirements.

The following are the results of the review of the material sustainability matters which remained consistent with the previous year, reflecting the ongoing relevance of these issues to both stakeholders and the Group's strategic priorities. The following material matters were identified after taking into consideration the importance of the matters to the stakeholders and the strategic relevance of these matters to the Group:-



6. Sustainability Governance

The Group's sustainability governance provides the framework through which it directs and controls operations to achieve its sustainability objectives. The BOD retains ultimate oversight of sustainability matters and is supported by the Sustainability Committee Working Group ("SCWG"), which coordinates the integration of sustainability practices across the Group.

The SCWG, operating under established guidelines, policies and corporate values, reviews new developments, monitors progress, and assesses key ESG risks and opportunities. It also reviewed the Group's Sustainability Statement for inclusion in the Annual Report and recommended it for Board endorsement.

Sustainability topics were further incorporated into risk-register reviews and business-continuity planning sessions, ensuring that ESG considerations remain part of the Group's broader risk-management and internal-control processes. This integrated approach provides clear lines of accountability, reinforces internal controls, and supports the achievement of the Group's sustainability objectives.

Code of Ethics

The Group places strong emphasis on its Directors' **Code of Ethics**, which sets clear expectations for integrity, accountability, and responsible decision-making. The Code provides guidance for ethical behaviour and reinforces the Group's commitment to high standards of corporate governance.

For further details, please refer to the corporate website:

https://www.edenzil.com/wp-content/uploads/2018/04/Directors-Code-of-Ethics.pdf

Regulatory Compliance

The Group is committed to full compliance with all applicable legislation and regulations, including anti-corruption laws that are fundamental to sustainable operations. The Group continually strengthens its operational procedures and promotes best management practices to ensure that legal and regulatory obligations are consistently met and that ethical conduct remains central to every aspect of its business.

7. Sustainability Governance (Cont'd)

Anti-Bribery and Anti-Corruption

The Group is committed to conducting its business ethically and in compliance with all applicable laws and regulations in Malaysia, including the Malaysian Anti-Corruption Commission Act ("MACC Act") and all countries where it does businesses.

The Group's Anti-Bribery and Corruption ("ABAC") Policy establishes a zero-tolerance approach to bribery and corruption. The policy sets out clear requirements for directors, employees, and business partners, including reporting obligations and internal control measures. Failure to comply with the ABAC Policy may result in disciplinary action and, where appropriate, legal proceedings, reinforcing the Group's commitment to transparency, integrity, and responsible corporate conduct.

The Group has already adopted the ABAC Policy, communicated its requirements to staff and integrated related controls into operations. A structured training and awareness programme is planned for the coming year to ensure all employees are well informed and able to uphold the policy's standards. This phased approach demonstrates a continuing commitment to strengthen compliance and build organisation-wide awareness.

For further details on the ABAC Policy, please refer to the "Anti-Bribery and Anti-Corruption Policy", available on the website:-

https://www.edenzil.com/wp-content/uploads/2020/06/Anti-Bribery-Corruption-Policy.pdf

7. Sustainability Governance (Cont'd)

Risk Management

The Group maintains a comprehensive risk management system designed to identify, assess, and control potential hazards that could impact its operations or stakeholders. This system enables the Group to limit exposure to risks, strengthen organisational resilience, protect assets, and safeguard stakeholder interests.

The framework follows a structured process that includes: -

- Risk identification to detect emerging and existing risks;
- Risk evaluation and ranking to prioritise risks by significance;
- Strategy formulation and execution to implement appropriate mitigation measures; and
- Ongoing monitoring and review to ensure the effectiveness of risk responses.

Risk management is integrated into the Group's overall strategy and actively supported by senior management. Dynamic and multifaceted, the framework provides thorough coverage of key operational, financial, environmental, and social risks, reinforcing the Group's commitment to sustainable and resilient business practices.

During FYE 2025, the percentage of operations assessed for corruption-related risks remained at 0%, consistent with the previous year. Nevertheless, the Group continues to manage corruption-related risks through internal controls, compliance checks, and periodic audit reviews. Efforts are underway to formalise a corruption risk assessment framework to provide more systematic coverage and monitoring in future reporting cycles.

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C1(b) Percentage of operations assessed for corruption-related risks			
Group	%	0	0

7. Sustainability Governance (Cont'd)

Whistleblowing Policy and Mechanism

Eden is committed to maintaining the highest standards of integrity and accountability. Our Whistleblowing Policy, published and made publicly available, provides a formal channel through which employees, contractors, stakeholders or members of the public can report concerns relating to unethical behaviour, misconduct, non-compliance or wrongdoing without fear of retaliation.

During the financial year, no whistleblowing cases were received, and no confirmed incidents of corruption were identified. Eden maintained a record of zero confirmed cases of corruption and continues to target the preservation of this outcome in the next reporting period.

For further details on the Whistleblowing Policy and Mechanism, please refer to the "Whistle Blowing Policy", available on the website:-

https://www.edenzil.com/wp-content/uploads/2021/03/Whistle-Blowing-Policy.pdf

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C1(c) Confirmed incidents of corruption and action taken			
Group	Number	0	0

7. Sustainability Governance (Cont'd)

Data Privacy

To protect both organisational and customer information, Eden maintains robust Information Technology ("IT") security measures that secure computer systems, networks, and operating environments against threats, attacks, and unauthorised access. Key safeguards in various stages of implementation include:-

- Access Controls: Sensitive data is protected by strict authorisation limits, allowing only approved personnel to access different levels of accounting, operational, and other critical systems.
- Network Protection: The IT team regularly assesses firewalls and intrusion-prevention systems to maintain strong defences against emerging cyber risks.
- Continuous Monitoring: Systems are routinely reviewed to identify vulnerabilities and ensure compliance with evolving data-protection standards.

These integrated data privacy and IT security measures reinforce the Group's commitment to protecting stakeholder information and maintaining trust in an increasingly digital operating environment.

As a result of these measures, Eden recorded zero cases of data breaches or complaints related to customer privacy or data loss during the reporting period. To maintain stakeholder trust, the Group aims to sustain this record by continuously strengthening its data privacy controls and information-security practices in the next reporting cycle.

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data			
Group	Number	0	0

8. Economic

Procurement Practices

The Group recognises the importance of supporting local enterprises as part of its commitment to fostering economic growth in the communities where it operates. Procurement practices emphasize engagement with local suppliers, helping to strengthen regional economies, enhance supply-chain resilience, and create shared value for the Group and its stakeholders.

Local Sourcing

During this reporting period, 98.03% of our total procurement spending was directed towards local suppliers. By engaging local suppliers, we aim to contribute to job creation and capacity building within the community, while also ensuring efficient supply chain operations that align with our business goals.

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C7(a) Proportion of spending on local suppliers			
Group	%	99.87	98.03

Community Investment

Eden is committed to creating positive social impact and fostering environmental stewardship. Our initiatives focus on enhancing community well-being, supporting vulnerable groups, strengthening partnerships with local organisations, and advancing sustainability awareness.

During the FYE 2025, the Group's community investment efforts supported children, the elderly, and disadvantaged individuals through a variety of programmes, including:-

- **Health & Well-being**
  - Be the Hero, Donate Blood! – Encouraging voluntary blood donation.
  - Ceramah Pengurusan Minda Sihat – Promoting mental-health awareness.
  - Food Aid Package for Flood Preparation – Providing essential supplies to affected communities.
- **Education & Youth Development**
  - Science, Technology, Engineering and Mathematics Carnival at SK Padang Matsirat – Inspiring interest in science, technology, engineering, and mathematics.
  - Academic Visit & Water Treatment Workshop – Hosting Politeknik Sultan Abdul Halim Muadzam Shah's Diploma in Civil Engineering students for technical learning.
  - Educational Visits from Institut Latihan Perindustrian Kota Bharu and Institut Kemahiran MARA Sikl Kedah – Offering hands-on exposure to environmental management and operations.
- **Environmental Conservation**
  - Green Sea Turtle Emelda Release (Jabatan Perikanan together with Underwater World Langkawi) – Supporting marine conservation through the safe return of turtle Emelda to the sea.
  - Educational Beach Walk & Beach Clean-up – Raising awareness of coastal conservation
  - Educational Visits from Institut Latihan Perindustrian Kota Bharu and Institut Kemahiran MARA Sik Kedah – Offering hands-on exposure to environmental management and operations.

8. Economic (Cont'd)

Community Investment (Cont'd)

- **Cultural & Community Engagement**
  - Acara Kelah Buku @ Putrajaya – Promoting literacy and community interaction.
  - Majlis Cahaya Ramadan & Prihatin (Underwater World Langkawi) – Providing festive aid to underserved communities.
  - Agihan/Program Jom Masak Bubur Lambuk – Sharing traditional meals during Ramadan.
  - Donation for Ihya Ramadan Program Masjid Kg. Stong and Dates for Masjid – Supporting Ramadan observances.
  - Majlis Berbuka Puasa & Jamuan Hari Raya (Eden, JDS IKN, ECSB-BNM/IKN/ECPJ) – Celebrating festive seasons with employees and local residents.
  - Majlis Tilawah Al-Quran Peringkat Wilayah Persekutuan Putrajaya – Supporting religious and cultural enrichment.
- **Sports & Team Building**
  - Musteq Hydro Open Badminton Tournament – Encouraging active lifestyles and community sports.
  - Team Building – Anjung Janda Resort, Pahang – Strengthening employee collaboration.
- **Employee Care & Support**
  - Compensation and hospitalisation assistance for staff and their families (e.g., support for the late Fitriah Aida's father, and medical payments for Sakthivelu A/L T Alagappan and Mohd Sofian Bin Itam).
  - Penyerahan Cek kepada Sakthivelu A/L T Alagappan – Financial aid for medical needs.
  - Food Handling Certificate – ECSB BNM – Enhancing employee skills and food-safety awareness.
  - Jamuan Kesyukuran Eden Catering – Appreciation gathering for employees and partners.
- **Inclusive Partnerships**
  - The Ritz-Carlton Langkawi and Underwater World Langkawi– Collaborating with Langkawi Autism Care Centre to support children with autism.

8. **Economic (Cont'd)**

Impact and Contributions

Through these partnerships, Eden supported 5,715 beneficiaries in the reporting period and invested a total of RM 33,233 in community programs, enhancing access to essential services and improving the well-being of vulnerable groups.

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer			
Group	RM	36,916	33,233
Group	Number	567	5,715

Future Commitments

Looking ahead, Eden remains committed to expanding our community outreach efforts and deepening partnerships with local organisations. In the coming year, we plan to increase our contributions and explore new avenues to support more individuals and communities in need through targeted programs.

Agihan/Program Jom Masak Bubur Lambuk – Sharing traditional meals during Ramadan

Musteq Hydro Open Badminton Tournament– Encouraging active lifestyles and community sports

8. Economic (Cont'd)

Majlis Tilawah Al-Quran Peringkat Wilayah Persekutuan Putrajaya – Supporting religious and cultural enrichment

The Ritz-Carlton Langkawi and Underwater World Langkawi – Collaborating with Langkawi Autism Care Centre to support children with autism.

9. Environment

The Group recognises that long-term business success depends on the health and resilience of the natural environment. Beyond our core focus on energy efficiency, emissions reduction, water stewardship, and waste management, we are committed to broader environmental stewardship that safeguards ecosystems and supports climate adaptation. Guided by the Department of Environment ("DOE") and the Ministry of Natural Resources and Environment, our operations incorporate strict compliance with national regulations while striving for continuous improvement through voluntary initiatives.

Energy and Emissions Management

Eden acknowledges the importance of managing energy consumption to reduce operational costs and minimise environmental impact. We are committed to improving our energy management practices in the future as part of our sustainability journey.

Energy consumption recorded a small increase from 2,918 MWh in 2024 to 3,013 MWh in 2025, primarily due to expanded operational activities. The Group continues to implement measures to optimise energy performance and promote responsible usage to reduce its energy consumption.

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C4(a) Total energy consumption			
Group	Megawatt-hour ("MWh")	2,918[2]	3,013

Looking ahead, the Group plans to continue replacing high-energy-consuming Heating, Ventilation, and Air Conditioning ("HVAC") systems, lighting, and motors with more efficient models during scheduled facility renovations, further supporting long-term energy reduction goals.

1 The total energy consumption figure for FYE 2024 has been restated from 620 MWh to 2,918 MWh to reflect refined data collection methods and improved accuracy of reported figures.

9. Environment (Cont'd)

Energy and Emissions Management (Cont'd)

Additionally, The Group monitors and manages greenhouse gas ("GHG") emissions across its activities to identify key sources, improve energy efficiency, and reduce environmental impact. During the reporting period, the Group recorded the following GHG emissions across its operations:-

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C11(a) Scope 1 Emission			
Group	Tonnes of CO_2e ("tCO_2e")	84,431	58,966
C11(b) Scope 2 Emission			
Group	tCO_2e	2,258[2]	2,260
C11(c) Scope 3 Emission			
Group	tCO_2e	683	393

The reduction in Scope 1 emissions was primarily attributable to improved operational efficiency and optimised fuel use across the Group's facilities. Meanwhile, the increase in Scope 2 emissions reflects higher electricity consumption due to operational needs. Notably, Scope 3 emissions saw a significant decline, largely driven by the deliberate reduction of business travel, underscoring the Group's commitment to addressing value chain emissions. These improvements collectively highlight the effectiveness of the Group's emissions management strategies across all operational boundaries.

To improve energy efficiency and reduce emissions, the Group has implemented the following initiatives:-

- Reducing fuel and electricity consumption through the adoption of virtual meetings to minimise business travel;
- Raising employee awareness on energy conservation, encouraging the switch-off of unused lighting and air-conditioning; and
- Progressive replacement of high-energy-consuming lighting and equipment with energy-efficient alternatives.

Looking ahead, the Group aims to further reduce energy consumption by upgrading HVAC systems, lighting, and motors to more energy-efficient models, in line with our long-term goal of reducing carbon intensity and supporting Malaysia's net-zero emissions aspiration.

2 Scope 3 emissions reported by Eden currently cover Category 6 (Business Travel) and Category 7 (Employee Commuting) in accordance with the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard.

9. Environment (Cont'd)

Energy and Emissions Management (Cont'd)

Reducing Carbon Footprint and Pollution Prevention

a. We are guided by the DOE and the Ministry of Natural Resources and Environment with regards to the treatment of waste and waste management of the power plants. This is particularly relevant to the Libaran Plant whereby the sludge is handled by authorised personnel in accordance with the DOE guidelines.

   The amount of sludge produced at Libaran Plant:
   - FY 24: 10.0 metric tonnes
   - FY 25: 11.7 metric tonnes

   There was an increase of 17% due to the commissioning of DE1.

b. Stratavest Sdn Bhd conducts stack monitoring at the Libaran Plant to guarantee that the emission levels, including black smoke from its stack, and gaseous emissions are within the permissible limit as outlined in the Environmental Quality (Clean Air) regulations, 1978.

   The amount of carbon produce from stack monitoring
   - FY 24: 0.84 tCO_2e
   - FY 25: 0.65 tCO_2e

   There was a reduction of 22.6% due to improved engine efficiency after repair and maintenance, even though one additional unit was added.

Water Management

As part of our sustainability reporting, we are committed to transparent disclosure of our water consumption. The tables below show the Group's water consumption data under each entity across the years. We consistently track and monitor water usage to ensure compliance with regulatory standards and to maintain responsible resource management practices.

We will continue to measure and report on our water consumption in line with regulatory requirements, ensuring accountability and transparency in our environmental performance.

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C9(a) Total volume of water used			
Group	Megalitres ("ML")	81[3]	84

3 The total water consumption for FYE 2024 has been restated as 81ML. This revision corrects a unit conversion discrepancy identified in the previous year's reporting, ensuring improved accuracy and consistency in water resource measurement across reporting periods.

9. Environment (Cont'd)

Waste Management

The Group is committed to minimizing waste generation and promoting responsible disposal practices across all operations. We track and manage waste to ensure compliance with environmental regulations and to reduce our overall environmental footprint.

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C10(a) Total waste generated			
Group	Metric tonnes	52	43
C10(b) Total waste diverted from disposal			
Group	Metric tonnes	3	3
C10(c) Total waste directed to disposal			
Group	Metric tonnes	48	39

Total waste generated decreased significantly to 43 metric tonnes in FYE 2025, with nearly all waste directed to disposal. The reduction was primarily due to enhanced waste monitoring practices, improved operational efficiency, and strengthened waste segregation measures across the Group's operations.

10. Social

Diversity

In FYE 2025, the Group continued to foster a diverse and inclusive workplace as a catalyst for innovation, creativity, and long-term performance. We recognise that a variety of talents, experiences, and perspectives strengthens decision-making and accelerates problem-solving, while reducing the risks of conventional thinking. Research continues to demonstrate a positive link between leadership diversity and improved financial outcomes.

Eden also acknowledges that organisations prioritising diversity are perceived as more empathetic and socially responsible. Employees benefit from exposure to a wide range of perspectives and learning opportunities, which fosters collaboration and drives rapid, innovative solutions.

In FYE 2025, the Group undertook a reclassification of employee categories to better reflect current operational structures and job functions. This adjustment was made to ensure more accurate reporting and alignment with the Group's evolving workforce composition. As such, comparisons with prior-year figures should be interpreted with consideration of these updated classifications.

Entity	Category	Age Group	Unit of measurement	Financial Year End FYE June 2024	FYE June 2025
C3(a)i Percentage of employees by age group and employee category					
Group	Senior Management	≤29	%	0	0
		30 – 49	%	50	17
		≥50	%	50	83
	Management	≤29	%	0	0
		30 – 49	%	33	37
		≥50	%	67	63
	Executive	≤29	%	27	35
		30 – 49	%	45	52
		≥50	%	28	13
	Non-Executive	≤29	%	49	55
		30 – 49	%	40	36
		≥50	%	11	9
C3(a)ii Percentage of employees by gender and employee category [4]					
Group	Senior Management	Male	%	75	67
		Female		25	33
	Management	Male	%	67	63
		Female		33	37
	Executive	Male	%	39	39
		Female		61	61
	Non-Executive	Male	%	69	67
		Female		31	33

4. Percentage of employees by gender for FYE 2025 is calculated as: Number of employees by gender ÷ Total employees in each employee category × 100%.

10. Social (Cont'd)

Diversity (Cont'd)

To maintain consistent governance and leverage a breadth of expertise across the Group, several directors of the Group also serve on the boards of its key subsidiaries. As of the reporting period:

- Eden Inc. Berhad shares directors with Eden Catering Sdn Bhd (2), Infra Nova Sdn Bhd (2), Musteq Hydro Sdn Bhd (3), Stratavest Sdn Bhd (2), and Underwater World Langkawi Sdn Bhd (2).
- Eden Catering Sdn Bhd shares directors with Eden Inc. Berhad (2), Infra Nova Sdn Bhd (1), Musteq Hydro Sdn Bhd (1), Stratavest Sdn Bhd (1), and Underwater World Langkawi Sdn Bhd (1).
- Infra Nova Sdn Bhd shares directors with Eden Inc. Berhad (2), Eden Catering Sdn Bhd (1), and Underwater World Langkawi Sdn Bhd (1).
- Musteq Hydro Sdn Bhd shares directors with Eden Inc. Berhad (3), Eden Catering Sdn Bhd (1), Infra Nova Sdn Bhd (1), Stratavest Sdn Bhd (3), and Underwater World Langkawi Sdn Bhd (2).
- Stratavest Sdn Bhd shares directors with Eden Inc. Berhad (2), Eden Catering Sdn Bhd (1), Musteq Hydro Sdn Bhd (3), and Underwater World Langkawi Sdn Bhd (1).
- Underwater World Langkawi Sdn Bhd shares directors with Eden Inc. Berhad (2), Eden Catering Sdn Bhd (1), Infra Nova Sdn Bhd (1), Musteq Hydro Sdn Bhd (2), and Stratavest Sdn Bhd (1).

Entity	Age Group	Unit of measurement	Financial Year End	
			FYE June 2024	FYE June 2025
C3(b)i Percentage of directors by age group				
Group	≤29	%	0	0
	30 – 49	%	25	28
	≥50	%	75	72
C3(b)ii Percentage of directors by gender				
Group	Male	%	71	71
	Female	%	29	29

10. Social (Cont'd)

Labour Practices

The Group is committed to fostering a supportive and inclusive workplace where employees are empowered through continuous learning, skills development and career growth opportunities. We invest in various types of training programs, mentoring and coaching initiatives tailored to enhance the skills and knowledge, as well as to meet the diverse needs of our workforce.

During the reporting period, a total of 120 training programmes were conducted, covered both technical and non-technical areas to enhance employees' professional competencies and personal development. These programmes help employees prepare for new responsibilities, build leadership capabilities, and stay informed on key topics such as safety, ethics, quality standards, and emerging technologies. Training initiatives also include cybersecurity awareness and updates on new systems or processes, enabling staff to work efficiently and securely.

By investing in professional development, Eden strengthens employee engagement and retention while ensuring the organisation remains adaptable to evolving business and technological demands.

In total, the Group recorded 2,030 training hours during the reporting period, reflecting our commitment to building a capable, resilient, and future-ready workforce.

In addition to training, the Group closely monitors key workforce indicators. As of the reporting year, 74% of employees were engaged under contract or temporary arrangements, with the remainder employed on a permanent basis. Employee turnover during the year included 0 senior management, 3 management, 25 executives, and 46 non-executives. These metrics are systematically tracked to ensure workforce stability, support talent retention, and provide equitable opportunities for career growth across all levels of the organisation.

Entity	Category	Unit of measurement	Financial Year End	
			FYE June 2024	FYE June 2025
C6(a) Total hours of training by employee category[5]				
Group	Senior Management	Hours	14	35
	Management	Hours	147	279
	Executive	Hours	731	863
	Non-Executive	Hours	3,264	853

5. The Group undertook a reclassification of employee categories to better reflect current operational structures and job functions. This adjustment was made to ensure more accurate reporting and alignment with the Group's evolving workforce composition.

10. Social (Cont'd)

Labour Practices (Cont'd)

Entity	Category	Unit of measurement	Financial Year End	
			FYE June 2024	FYE June 2025
C6(b) Percentage of employees that are contractors or temporary staff				
Group	-	%	70	74
C6(c) Total number of employee turnover by employee category				
Group	Senior Management	Number	0	0
	Management	Number	0	3
	Executive	Number	33	25
	Non-executive	Number	63	46

10. Social (Cont'd)

Employee Benefits

At Eden, we recognise that our employees are the foundation of our continued growth and success. The Group is committed to providing a fair, supportive, and engaging work environment that promotes both professional and personal well-being.

During the reporting year, Eden ensured full compliance with the Employment Act 1955 (Amendment 2022), including adherence to the minimum wage requirement, reflecting our dedication to employee welfare and equitable treatment.

To foster a positive workplace culture and enhance employee engagement, the Group organised a range of wellness and recreational activities, such as badminton and pickleball sessions, as well as staff birthday celebrations. These initiatives aim to strengthen team cohesion, encourage healthy lifestyles, and create a more connected workforce.

Eden remains committed to continuously improving employee benefits and engagement initiatives to support productivity, morale, and long-term organisational resilience.

Entity	Unit of measurement	Financial Year End	
		FYE June 2024	FYE June 2025
C6(d) Number of substantiated complaints concerning human rights violations			
Group	Number	0	0

Eden Group Mount Kinabalu Trip

Annual Spring Cleaning

10. **Social (Cont'd)**

Employee Benefits (Cont'd)

Indoor Games and Staff Birthday Celebration

Libaran Futsal League

IFTAR Ceremony 2025 & Staff Birthday Celebration

Regular Pickleball Sessions

Hari Raya Aidilfitri Celebration

MHSB Badminton Tournament 2025

10. Social (Cont'd)

Occupational Safety and Health

The Group places the highest priority on the safety and well-being of all employees. Throughout 2025, management maintained a proactive approach to creating safe, healthy, and conducive workplaces.

- Regular Inspections and Audits: Comprehensive safety inspections and audits were conducted across all facilities (particularly at our power plants) to identify hazards, implement corrective actions, and ensure full compliance with relevant safety policies and statutory requirements.
- Active Employee Engagement: Employees are encouraged to participate in safety programmes, promptly report potential hazards, and provide feedback on improvements. Business-unit management and staff jointly review and update safety procedures to address evolving operational risks and align with industry best practices.
- Protective Equipment and Emergency Readiness: Appropriate personal protective equipment—including helmets, gloves, goggles, and safety vests, is provided according to job-specific risks. Critical safety equipment, such as fire extinguishers and emergency exits, is routinely maintained to ensure readiness in the event of an emergency.

These measures underscore the Group's commitment to safeguarding its workforce and fostering a culture of continuous safety improvement.

Entity	Unit of measurement	FYE June 2024	FYE June 2025
C5(a) Number of work-related fatalities			
Group	Number	0	0
C5(b) Lost time incident rate			
Group	Rate	0	2
C5(c) Number of employees trained on health and safety standards			
Group	Number	20	111

11. **Business Continuity and Sustainable Operations**

The Group continues to strengthen its Business Continuity Plan as a core element of operational resilience. Building on last year's groundwork, the current approach emphasises scenario testing, cross-functional drills, and rapid-response protocols to address unexpected disruptions such as floods, pandemics, or fires. Updated recovery strategies and regular plan reviews ensure that critical functions can be restored swiftly and safely, protecting stakeholders and assets while minimising downtime.

Biodiversity and Conservation

Underwater World Langkawi actively participates in the conservation programs listed below:

a. Animal exchange programme with Penang Bird Park and Aquaria KLCC.

b. Collaboration with Fisheries Research Institute to train in live feed culture brine shrimp) and Rotifer-microscopic animals. Both are part of the aquatic food chain) and clownfish breeding at Akuarium Tunku Abdul Rahman ("AkuaTAR"), Batu Maung. UWL aquarist will participate in acquiring husbandry training for live feed culture and clownfish at AkuaTAR in November 2024.

c. UWL has been a member of Malaysian Zoological Parks and Aquariums Association since 2000 and Southeast Asian Zoos and Aquariums Association since 2024. The associations primarily function as collective bodies that represent and provide support for zoos and aquariums in the region. These serve as a liaison with the government and aims to improve the standards of animal welfare, conservation, education, and management among its members.

d. Collaboration with Department of Fisheries and MARECET (Malaysian NGO that monitors welfare of zoo animals) in rescue, treatment, rehabilitation and release of injured sea turtles Langkawi.

e. African penguin exchange programme involving transferring Underwater World Langkawi penguins to Chimelong Ocean Kingdom in China and Magic Aquarium Tashkent, Uzbekistan.

Together, these initiatives reflect the Group's commitment to resilient operations, efficient production, and sustainable environmental stewardship.

SUSTAINABILITY PERFORMANCE DATA TABLE (FYE 2025)

Indicator	Measurement Unit	2024	2025
Bursa (Anti-corruption)			
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category			
Executive and above	Percentage	0.00	0.00
Non-executive	Percentage	0.00	0.00
Driver	Percentage	0.00	0.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	0.00	0.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0
Bursa (Community/Society)			
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	36,915.99	33,233.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	567	5,715
Bursa (Diversity)			
Bursa C3(a) Percentage of employees by gender and age group, for each employee category			
Age Group by Employee Category			
Executive and above Between 18 - 29	Percentage	27.16	25.00
Executive and above Between 30 - 39	Percentage	24.69	26.00
Executive and above Between 40 - 49	Percentage	19.75	20.00
Executive and above Between 50 - 59	Percentage	17.29	18.00
Executive and above Above 60	Percentage	11.11	10.00
Non-executive Between 18 - 29	Percentage	49.02	55.00
Non-executive Between 30 - 39	Percentage	26.14	22.00
Non-executive Between 40 - 49	Percentage	14.38	12.00
Non-executive Between 50 - 59	Percentage	7.84	6.00
Non-executive Above 60	Percentage	2.62	1.00
Driver Between 18 - 29	Percentage	14.00	1.00
Driver Between 30 - 39	Percentage	29.00	1.00
Driver Between 40 - 49	Percentage	29.00	3.00
Driver Between 50 - 59	Percentage	14.00	1.00
Driver Above 60	Percentage	14.00	1.00
Gender Group by Employee Category			
Executive and above Male	Percentage	15.81	46.00
Executive and above Female	Percentage	18.80	54.00
Non-executive Male	Percentage	45.30	67.00
Non-executive Female	Percentage	20.09	33.00
Driver Male	Percentage	100.00	100.00
Driver Female	Percentage	0.00	0.00
Bursa C3(b) Percentage of directors by gender and age group			
Male	Percentage	71.00	71.00
Female	Percentage	29.00	29.00
Between 30 - 39	Percentage	0.00	28.00
Between 40 - 49	Percentage	14.30	28.00
Between 50 - 59	Percentage	28.60	72.00
Above 60	Percentage	57.10	0.00

SUSTAINABILITY PERFORMANCE DATA TABLE (FYE 2025) (CONT'D)

Percentage of women in the global workforce.	Percentage	39.00	40.00
Number of Board Directors	Number	7	7
Percentage of women on the Executive committee or equivalent.	Percentage	29.00	29.00
Bursa (Energy management)			
Bursa C4(a) Total energy consumption	Megawatt	2,918.00 *	3,013.00

Internal assurance External assurance No assurance (*)Restated

SUSTAINABILITY PERFORMANCE DATA TABLE (FYE 2025)

Indicator	Measurement Unit	2024	2025
Bursa (Health and safety)			
Bursa C5(a) Number of work-related fatalities	Number	0	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00	2.00
Bursa C5(c) Number of employees trained on health and safety standards	Number	20	111
Bursa (Labour practices and standards)			
Bursa C6(a) Total hours of training by employee category			
Executive and above	Hours	892*	1,177
Non-executive	Hours	21	853
Driver	Hours	0	0
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	69.60	74.00
Bursa C6(c) Total number of employee turnover by employee category			
Executive and above	Number	33	28
Non-executive	Number	63	46
Driver	Number	0	0
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0
Bursa (Supply chain management)			
Bursa C7(a) Proportion of spending on local suppliers	Percentage	99.87	98.03
Bursa (Data privacy and security)			
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0
Bursa (Water)			
Bursa C9(a) Total volume of water used	Megalitres	81 *	84
Bursa (Waste management)			
Bursa C10(a) Total waste generated	Metric tonnes	52.09	42.00
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	3.65	3.00
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	48.44	39.00
Bursa (Emissions management)			
Bursa C11(a) Scope 1 emissions in tonnes of CO2e	Metric tonnes	84,431.49	58,966.00
Bursa C11(b) Scope 2 emissions in tonnes of CO2e	Metric tonnes	2,257.60 *	2,260.00
Bursa C11(c) Scope 3 emissions in tonnes of CO2e (at least for the categories of business travel and employee commuting)	Metric tonnes	683.28	393.00

Internal assurance External assurance No assurance (*)Restated

CORPORATE CALENDAR

JULY 2024

TURBOCHARGER OVERHAUL FOR DIESEL ENGINE NO.3

The overhaul was undertaken to perform comprehensive cleaning, refurbishment, and detailed inspection of the turbocharger's internal components, with the objective of identifying wear, deterioration, and parts requiring replacement in accordance with OEM specifications

TURTLE RESCUE MISSION

On July 18th, researchers from Marine Mammal Conservation Malaysia ("MARECET") found a turtle and brought it back to Underwater World Langkawi ("UWL") for treatment before releasing it back into the wild.

This initiative reflects UWL's strong commitment to corporate social responsibility, particularly in the areas of marine biodiversity conservation and environmental stewardship. By supporting rescue and rehabilitation efforts for marine wildlife, UWL goes beyond its role as an aquarium and tourist destination, by actively contributing to the preservation of vulnerable species and ecosystems.

The collaboration with MARECET underscores UWL's belief in the power of partnerships between research bodies and conservation-driven institutions.

Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

AUGUST 2024

REPLACEMENT OF MEDIUM FUEL OIL SEPARATOR BOWL

Replacement of the separator bowl involved dismantling the existing unit, thorough inspection of internal components, and installation of a new OEM-approved separator bowl, followed by precise alignment and reassembly to ensure optimal performance and reliability.

CERTIFICATE PRESENTATION CEREMONY FOR WIRING AND ELECTRICAL CHARGEMAN COMPETENCY

The Certificate Presentation Ceremony for Wiring and Electrical Chargeman Competency was held to recognize individuals who have successfully obtained the Competency Certificate, reflecting their technical excellence in electrical installation and machinery operation.

This ceremony not only celebrates the achievement of certified personnel but also demonstrates Musteq Hydro Sdn. Bhd.'s ("MHSB") ongoing commitment to professional development, regulatory compliance, and the upholding of industry standards.

A NIGHT IN MUSEUM AT SASANA KIJANG

Eden Catering Sdn. Bhd. ("Eden Catering") supported the "A Night in Museum" event at Sasana Kijang, serving over 500 participants from 25 selected schools across Wilayah Persekutuan, Kuala Lumpur.

The program successfully combined education and celebration in a memorable setting, enriching students' learning experiences while also showcasing Eden Catering's capability in managing large-scale, youth-focused events.

Eden Inc. Berhad (EIB) · *Stratavest Sdn. Bhd. (STV)* · *Musteq Hydro Sdn. Bhd. (MHSB)* · *Eden Catering Sdn. Bhd (Eden Catering)* · *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

AUGUST 2024

DEPUTY MINISTER OF FINANCE'S VISIT TO UNDERWATER WORLD LANGKAWI (CONT'D)

MERDEKA CELEBRATION WITH TADIKA KEMAS PADANG KANDANG

The visit was especially meaningful as UWL, being one of the pioneering tourist attractions in Langkawi, continues to play a vital role in promoting marine education, conservation, and sustainable tourism on the island. This recognition reaffirms UWL's longstanding contribution to Langkawi's growth as a premier destination.

UWL also recently welcomed Tadika Kemas Padang Kandang for a joyful and engaging program designed especially for young learners. The children participated in a lively colouring session and a cheerful sing-along activity, which encouraged creativity and self-expression. They then embarked on a private tour around UWL, where fun and interactive educational activities introduced them to the wonders of marine life.

The program not only nurtured the children's imagination and curiosity but also instilled a sense of patriotic spirit and appreciation for Malaysia's natural heritage. Most importantly, it created lasting memories for the young participants, leaving them with both valuable learning experiences and a joyful impression of their visit to UWL.

Eden Inc. Berhad (EIB) · *Stratavest Sdn. Bhd. (STV)* · *Musteq Hydro Sdn. Bhd. (MHSB)* · *Eden Catering Sdn. Bhd (Eden Catering)* · *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

SEPTEMBER 2024

EDEN GROUP MOUNT KINABALU TRIP

In September 2024, Eden Group organised an adventurous hiking trip to Mount Kinabalu, where each business unit sent representatives to participate. A total of 20 hikers successfully reached the summit, marking a significant achievement for all involved.

The initiative not only promoted teamwork, perseverance, and personal resilience, but also encouraged a healthy and active lifestyle. By fostering camaraderie across the Eden Group, this trip strengthened inter-company relationships and boosted employee morale and engagement.

LIBARAN FUTSAL LEAGUE

COURTESY VISIT AND INDUSTRY DISCUSSION WITH ENERGY COMMISSION OF SABAH'S ("ECoS") DEPARTMENT OF STRATEGIC PLANNING

WELCOMING NEW DIRECTOR OF OPERATION'S TO LIBARAN PLANT

The Libaran Futsal League was successfully organised with the primary objective of strengthening teamwork and fostering closer relations among staff. Beyond promoting a healthy and active lifestyle, the event also provided an opportunity for employees to build camaraderie, enhance collaboration, and create a stronger sense of unity within the organisation. The tournament was made possible through the generous sponsorship of Glide Technology Sdn. Bhd., whose support contributed to the event's success and the memorable experience enjoyed by all participants.

A courtesy visit by ECoS' Department of Strategic Planning was made as part of their initiative to introduce ECoS in Sabah. The session also included discussions amongst others, on the Libaran Plant's extension, energy industry developments and future planning for the State.

In September 2025, we also welcomed the newly appointed Director of Operations, En. Hasbullah Hassin to the Libaran Plant. The session served as an introduction to all staff, providing an overview of plant operations and addressing current operational matters.

Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

SEPTEMBER 2024

PREVENTIVE MAINTENANCE – PIPELINE INSPECTION

A preventive maintenance inspection was conducted on MHSB's facilities, such as its pipeline's upper intake, upper power house, and lower power house.

This proactive measure helps ensure the integrity and efficiency of the systems by identifying potential issues early, thereby maintaining operational reliability and safety.



KIJANG SCHOLARSHIP AWARD 2024 @ SASANA KIJANG

SENIOR OFFICER LUNCHEON AT BNM HQ

Eden Catering had the privilege of providing catering services for the Kijang Scholarship Award 2024, held at Sasana Kijang and officiated by the Governor of Bank Negara Malaysia ("BNM"), Dato' Sri Abdul Rasheed Ghaffour.

The prestigious ceremony honoured outstanding scholarship recipients in the presence of distinguished guests, and Eden Catering's seamless services complemented the event's stature—reflecting both its prestige and significance as a celebration of academic excellence.

Eden Catering was also honoured to serve at the Senior Officer Luncheon held at BNM's Headquarters, providing a refined dining experience for the institution's senior leadership.

The luncheon aimed to facilitate an exclusive engagement for BNM's senior officers, supported by Eden Catering's commitment to quality cuisine and professional service.








Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

SEPTEMBER 2024

- ***SCHOOL HOLIDAYS: STARS & STRIPES UNDER THE SEA***
  - BALLOON COLOURS OF UNITY
  - SPIRIT OF MALAYSIA QUIZ
  - MERMAID SHOW

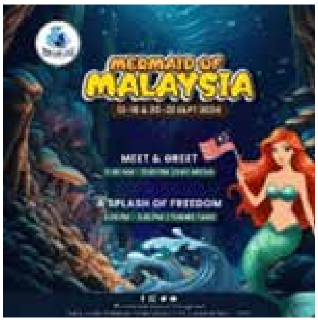
- ***UWL PARTICIPATION IN STEM CARNIVAL SK PADANG MATSIRAT***

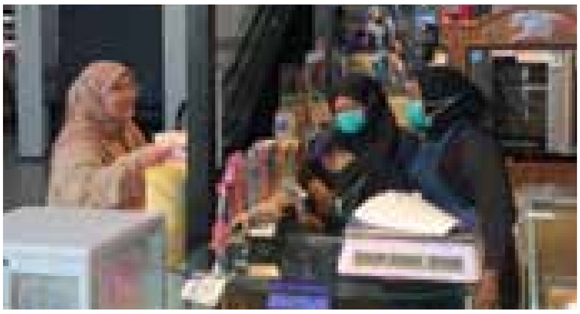
- ***CHENANG NIGHT FUN RUN***

UWL organised a series of engaging programs in September 2024 to create meaningful experiences for the community while promoting education, wellness, and family-friendly activities.

During the school holidays, UWL hosted special activities for visitors to make their holidays more enjoyable and enriching, combining fun with learning opportunities. In September 2024, UWL educators participated in the STEM Carnival at SK Padang Matsirat, inspiring students to explore science, technology, engineering, and mathematics through interactive activities that nurtured curiosity and creativity.

In addition, the Chenang Night Fun Run Roadshow was successfully held, promoting a healthy lifestyle, community bonding, and the spirit of togetherness among participants.





- Eden Inc. Berhad (EIB)
- Stratavest Sdn. Bhd. (STV)
- Musteq Hydro Sdn. Bhd. (MHSB)
- Eden Catering Sdn. Bhd (Eden Catering)
- Underwater World Langkawi Sdn. Bhd. (UWL)

CORPORATE CALENDAR

OCTOBER 2024

STAKEHOLDER ENGAGEMENT

Engagements with the ECoS and Yayasan Sabah were initiated to explore collaborative opportunities aimed at advancing the energy sector and supporting the long-term sustainable development of Sabah.

Discussions with ECoS centered on the planned Libaran Plant extension, reflecting a shared commitment to enhancing energy infrastructure, strengthening regional capacity, and ensuring reliable and sustainable energy solutions for the future.

MEETING WITH TENAGA NASIONAL BERHAD ("TNB") KUALA KRAI

A meeting was held with TNB Kuala Krai to address the ongoing outage issues, focusing on identifying the root causes and developing effective solutions. The discussion emphasized improving service reliability and ensuring a stable, consistent power supply to support uninterrupted operations.

TUNAS KIJANG SPORT DAY @ LANAI KIJANG

Eden Catering supported the Tunas Kijang Sports Day in BNM, serving 500 participants in a vibrant and energetic setting that celebrated teamwork and community spirit.

With quality catering tailored to the occasion, Eden Catering complemented the lively atmosphere while fostering camaraderie among participants, fuelling the success of the event.

Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

OCTOBER 2024

PENANG CLUB WESTERN COURSE DINNER

Eden Catering had the privilege of serving a Western-course dinner at the Penang Club, an event made even more distinguished by the presence of Yang di-Pertua Negeri Pulau Pinang.

The engagement aimed to deliver a refined fine-dining experience that reflected the event's prestige while reinforcing Eden Catering's reputation for excellence in hosting high-level and distinguished events.



UWL OCTOBER SERIES OF EVENTS

- ***INTAC - INTERNATIONAL TOURISM AND CULTURES EXHIBITION & CONFERENCE***
- ***BLOOD DONATION***
- ***CONSERVATION PROGRAM AND TURTLE RELEASE WITH DEPARTMENT OF FISHERIES***
- ***ROADSHOW CHENANG NIGHT FUN RUN***
- ***IN HOUSE TOUR WITH SMK SUNGAI SOI, SK RAJA PEREMPUAN, IPOH***
- ***DEEPAVALI – MINI CELEBRATION WITH VISITORS***

UWL kicked-off its activities in October 2024 with the International Tourism and Cultures Exhibition & Conference (INTAC) in Kuala Lumpur.

UWL also organised a successful blood donation program, which saw participation from 33 donors.

Additionally, in collaboration with the Department of Fisheries, they released a rescued turtle, which was originally saved in July 2024, safely back into the ocean.

Other highlights included the Chenang Night Fun Run Roadshow to promote the event, in-house tours for schools, and a mini Deepavali celebration featuring ladoo giveaways for visitors and an interactive quiz.








Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

NOVEMBER 2024

PLANT ANNUAL FIRE CERTIFICATE RENEWAL

The annual certificate renewal, a prerequisite for continued plant operations, was successfully completed following an inspection conducted by the Head of the Inspection Unit, Fire and Rescue Department of Sandakan, along with the attending officers.

INDOOR GAMES & STAFF BIRTHDAY CELEBRATION

The event was designed to foster teamwork, boost morale, and recognize employees' contributions.

By providing a fun and inclusive environment, it helped strengthen workplace relationships and promote a positive and engaging organisational culture.

BNM RETIREES AWARD 2024 @ LANAI KIJANG

ASIA PACIFIC GROUP ON MONEY LAUNDERING @ LANAI KIJANG

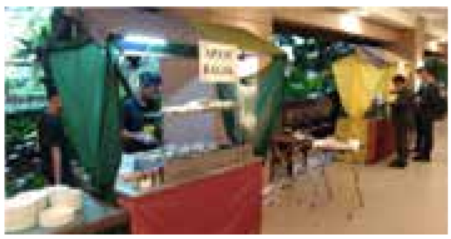
BNM DEEPAVALI OPEN HOUSE 2024 @ LANAI KIJANG

Eden Catering provided services for the BNM Retirees Award 2024, held at Lanai Kijang to honour the dedication and contributions of retiring staff, in the presence of colleagues and distinguished guests.

The event aimed to celebrate and recognize the retirees' service with a dignified program, complemented by Eden Catering's professional and seamless catering.

Eden Catering supported the Asia Pacific Group on Money Laundering event, serving 250 participants at Lanai Kijang. The international gathering brought together delegates to discuss regional cooperation and strategies for preventing financial crime.

Eden Catering's objective was to provide seamless catering that complemented the scale and professionalism of the conference, ensuring a smooth and enjoyable experience for all attendees.



- *Eden Inc. Berhad (EIB)*
- *Stratavest Sdn. Bhd. (STV)*
- *Musteq Hydro Sdn. Bhd. (MHSB)*
- *Eden Catering Sdn. Bhd (Eden Catering)*
- *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

NOVEMBER 2024

- ***BNM RETIREES AWARD 2024 @ LANAI KIJANG (CONT'D)***
- ***ASIA PACIFIC GROUP ON MONEY LAUNDERING @ LANAI KIJANG (CONT'D)***
- ***BNM DEEPAVALI OPEN HOUSE 2024 @ LANAI KIJANG (CONT'D)***

Eden Catering served BNM's annual Deepavali Open House 2024 at Lanai Kijang, welcoming over 2,200 guests to a vibrant celebration filled with festive delicacies and cultural warmth.

The yearly event aims to celebrate the Festival of Lights with the BNM community and guests, fostering inclusivity and cultural appreciation through a large-scale, joyful gathering.

- ***UWL NOVEMBER SERIES OF EVENTS***
  - ***NIGHT OPERATION - UWL AFTER DARK***
  - ***ANIMAL EXCHANGE TO ZOO KEMAMAN AND WITH PENANG BIRD PARK***

On November 2024, UWL held its first ever night operation, attracting 805 visitors in a single evening. During the event, educators and the curatorial team organised a series of interactive activities, ensuring a memorable and engaging experience for all attendees.

In addition, UWL facilitated animal exchanges with Zoo Kemaman and Penang Bird Park, further enhancing its conservation and educational efforts.

The team also continues to support regular in-house tours for Universiti Sains Malaysia and local schools, reinforcing UWL's commitment to education and wildlife awareness.

Eden Inc. Berhad (EIB) · *Stratavest Sdn. Bhd. (STV)* · *Musteq Hydro Sdn. Bhd. (MHSB)* · *Eden Catering Sdn. Bhd (Eden Catering)* · *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

DECEMBER 2024

ANNUAL GENERAL MEETING ("AGM")

The 46th AGM of the Company was conducted successfully on the 5 December 2024 via virtual platform and polling system with all resolutions being tabled and passed at the AGM.

ANNUAL SPRING CLEANING

As MHSB embarks on a new season, the annual spring-cleaning serves as a key activity to maintain organisational efficiency and ensure alignment with our goals.

Beyond enhancing cleanliness and orderliness in the plant, it also fosters a sense of renewal and accomplishment among staff.

Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

DECEMBER 2024

UWL DECEMBER SERIES OF EVENTS

- ***UNDERWATER WORLD LANGKAWI INTERNATIONAL HALF MARATHON LANGKAWI.***
- ***KELAH BUKU @ PUTRAJAYA***
- ***ANNUAL PERMANENT EXHIBITION AUDIT BY PERHILITAN***
- ***VISIT BY TUN DR. MAHATHIR AND TUN DR. HASMAH TO UNDERWATER WORLD***
- ***CHENANG NIGHT FUN RUN 2024***
- ***SCHOOL HOLIDAY: JINGLE UNDER SEA***

In December 2024, UWL hosted a series of exciting programs and noteworthy events. Highlights of the month included a collaboration with the International Half Marathon Langkawi, participation in Kelah Buku @ Putrajaya, and the Annual Permanent Exhibition Audit conducted by PERHILITAN.

A historic moment for UWL was the visit by YABhg. Tun Dr. Mahathir Mohamad and YABhg. Tun Dr. Siti Hasmah Mohd Ali, marking a proud milestone for the institution. Adding to the festive spirit, the much-anticipated Chenang Night Fun Run 2024 returned for its third year and proved a resounding success, attracting 1,000 participants.

Eden Inc. Berhad (EIB) · *Stratavest Sdn. Bhd. (STV)* · *Musteq Hydro Sdn. Bhd. (MHSB)* · *Eden Catering Sdn. Bhd (Eden Catering)* · *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

JANUARY 2025

LAUNCHING OF MYENERGY STATS PORTAL FOR SABAH POWER PLANTS

A VISIT FROM ECoS CEO FOR THE INTRODUCTION OF FAST TRACK INTERIM PROJECT FOR SABAH

Two staff members represented Libaran Plant at the launch of the MyEnergy Stats Portal, a dedicated online platform designed to provide real-time national energy data. The official launch, held at Le Meridien Kota Kinabalu, Sabah, marks an important step in facilitating full access to energy data across the country.

A delegation from ECoS, led by Datuk Ir. Abdul Naseer, visited the Libaran Plant to review ongoing developments. The session highlighted the Fast Track initiative, designed to rapidly increase Sabah's power capacity, stabilize the grid, and ensure a reliable energy supply for both industrial and residential consumers.

The delegation, comprising 25 members and accompanied by media representatives to underscore the significance of the visit.

FOOD AID PACKAGE INITIATIVE

In anticipation of the monsoon season, MHSB launched the Food Aid Package initiative to support communities affected by severe flooding.

The program provides essential food supplies to families facing food insecurity due to disrupted access and damaged infrastructure, reflecting MHSB's ongoing commitment to corporate social responsibility and community support during times of crisis.

COMMENCEMENT OF INSTITUT KANSER NEGARA PROJECT

Eden Catering marked a significant milestone with the opening of a new outlet at IKN, providing outsourced in-patient meals. The AGM also featured an introduction to IKN's top management and the mobilisation of the In-Patient Meal Contract, covering operational flow, pre-preparation, cooking methods, diet plating, and patient meal service.

The initiative aimed to strengthen partnerships with the government sector, showcasing Eden Catering's capabilities, and ensuring the smooth delivery of high-quality, patient-focused meals.

- Eden Inc. Berhad (EIB)
- Stratavest Sdn. Bhd. (STV)
- Musteq Hydro Sdn. Bhd. (MHSB)
- Eden Catering Sdn. Bhd (Eden Catering)
- Underwater World Langkawi Sdn. Bhd. (UWL)

CORPORATE CALENDAR

FEBRUARY 2025

- ***BOILER COIL REPLACEMENT AND INSPECTION BY DEPARTMENT OF SAFETY AND HEALTH ("DOSH") FOR THE RECOMMISSIONING OF DIESEL ENGINE NO.1 ("DE1")***

- ***THE CONTRACTUAL AVAILABLE CAPACITY TEST FOR 2nd EXTENSION AND GENERATION CAPACITY INCREASE UNDER THE POWER PURCHASE AGREEMENT ("PPA")***

A boiler coil inspection for DE1 was conducted by DOSH to verify the coil's thickness and its ability to withstand operating pressure without leakage.

This inspection was a mandatory requirement following the coil replacement. The coil is scheduled to be installed in the new operating unit, which resumed operations in March 2025.

The second extension together with a capacity increase of 15 MW has been granted for a further two years, from 28 February 2025 to 27 February 2027, providing a total generation capacity of 45 MW. Since the conclusion of the first PPA on 17 December 2019, the plant has undergone two extensions to continue supporting the Sabah Grid.

Despite being in operation for 28 years since its first Commercial Operation Date in December 1998, each unit is still capable of generating its full capacity of 15 MW.





Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

FEBRUARY 2025

BNM CHINESE NEW YEAR OPEN HOUSE 2025 @ SASANA KIJANG

PERKESO CHINESE NEW YEAR

Eden Catering served the Chinese New Year BNM Open House 2025 at Sasana Kijang, welcoming over 2,200 guests with festive delicacies and a vibrant celebration of cultural traditions.

The event aimed to celebrate the Lunar New Year with the BNM community and guests, fostering unity, inclusivity, and cultural appreciation through a large-scale, joyous gathering.

Eden Catering supported PERKESO's Chinese New Year celebration, providing a festive dome and buffet setup.

The event, open to the public, was attended by VVIPs, including YB Bukit Mertajam and the Chief Minister of Penang, along with other distinguished guests, creating a vibrant and memorable celebration of the Lunar New Year.





UWL FEBRUARY SERIES OF EVENTS
- ***SCHOOL HOLIDAY: CARNIVAL OF THE SEAS***
- ***CHENANG MALL BOOTH***
- ***ISDG BOOTH IN MIEC LANGKAWI***
- ***TVET POLYCC BOOTH IN MIEC AND FANTASTIC FOOD FEST***

As part of the February 2025 school holidays, UWL hosted the Carnival of the Seas, showcasing activities like Explorace-Aquatic, Sea of Love Notes, Educational Beach Walk, Face Painting, and the Rockafella Sea Stroll. UWL further engaged the community through booths at Chenang Mall, ISDG in MIEC Langkawi, and the TVET PolyCC and Fantastic Food Fest in MIEC



Eden Inc. Berhad (EIB) · *Stratavest Sdn. Bhd. (STV)* · *Musteq Hydro Sdn. Bhd. (MHSB)* · *Eden Catering Sdn. Bhd (Eden Catering)* · *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

MARCH 2025

- ***RECOMMISSIONING OF UNIT DE1***
- ***MAJLIS BERBUKA PUASA SPONSORED BY STRATAVEST AND GLIDE TECHNOLOGY SDN BHD***
- ***COMMERCIAL OPERATION DATE FOR ADDITIONAL CAPACITY FROM DE1***
- ***ATTENDING ECoS RUMAH TERBUKA HARI RAYA AT SABAH INTERNATIONAL CONVENTION CENTRE ("SICC"), KOTA KINABALU***

Rehabilitation works commenced in December 2024, followed by a month of online testing in line with Sabah Grid Code requirements. The unit, idle since 13 November 2013, successfully returned to operation with a capacity of 15 MW after 11 years, thanks to the painstaking efforts of the Libaran Plant staff and strong management support.

A Majlis Berbuka Puasa was graciously hosted at Sabah Hotel, made possible through the generous sponsorship of Stratavest Sdn. Bhd. and Glide Technology Sdn. Bhd.

A remarkable milestone was achieved with the Commercial Operation Date (COD) of DE1, which commenced five months ahead of schedule, raising the plant's total capacity to 45 MW. The successful revival of the unit was made possible through technical expertise and the collective support of all parties involved.

ECoS' Rumah Terbuka Hari Raya at the SICC, Kota Kinabalu celebrated a spirit of unity, featuring cultural performances, traditional delicacies, and festive camaraderie.

Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

MARCH 2025

IFTAR CEREMONY 2025 & STAFF BIRTHDAY CELEBRATION

The ceremony was organised to foster unity and strengthen bonds among staff during the holy month of Ramadan, providing a meaningful opportunity for employees to gather and share in the spirit of togetherness. The event was combined with the monthly staff birthday celebration to recognise and appreciate team members, promoting a positive workplace culture through shared moments and mutual appreciation.

BAZAR RAMADHAN ACTIVITY @ SASANA KIJANG CAFÉ & BNM HQ CAFÉ

RAMADHAN BUFFET ACTIVITY @ RESIDENTIAL CENTRE, LANAI KIJANG

Eden Catering brought the festive spirit of Ramadan to Sasana Kijang Café and BNM HQ Café with a vibrant Bazar Ramadan activity, offering a variety of traditional favourites and festive delicacies for staff and visitors.

The initiative aimed to celebrate the spirit of Ramadan, create a lively dining experience, and strengthen community engagement within BNM.

Eden Catering hosted a Ramadan Buffet at the Residential Centre, Lanai Kijang, presenting an extensive spread of festive delicacies that delighted residents and guests alike.

The buffet offered not only a culinary experience but also a warm and inviting atmosphere that encouraged social interaction, communal dining, and a sense of togetherness.

Eden Inc. Berhad (EIB)	*Stratavest Sdn. Bhd. (STV)*	*Musteq Hydro Sdn. Bhd. (MHSB)*	*Eden Catering Sdn. Bhd (Eden Catering)*	*Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

MARCH 2025

- ***MAJLIS CAHAYA RAMADAN & PRIHATIN UWL 2025***
- ***RAMADAN BERKAT, BUBUR LAMBUK PENUH KASIH!***

The event was held to honor the dedicated staff of UWL and to foster a spirit of unity and fellowship within the workplace. It was graced by Mr. Hasbullah Hassin, Operations Director of Eden Inc. Berhad, who delivered a meaningful address and conveyed appreciation from the top management to all UWL employees. In line with its commitment to social responsibility and community care, UWL also extended Aidilfitri contributions to underprivileged families, providing support to those in need and reinforcing the organisation's values of compassion and generosity.

On 20 March 2025, UWL, in collaboration with Masjid Al-Istiqamah Kuala Teriang, held the "Ramadan Berkat, Bubur Lambuk Penuh Kasih!" program to distribute bubur lambuk to the local community, spreading the spirit of generosity and togetherness during the holy month of Ramadan.

Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

APRIL 2025

HARI RAYA AIDILFITRI CELEBRATION

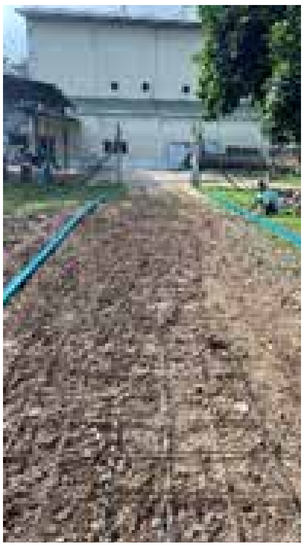
The Hari Raya Celebration was joyfully held, bringing together all staff and their families in a festive and inclusive environment. The event fostered a strong sense of camaraderie, strengthened workplace relationships, and provided an opportunity for employees to relax, connect, and celebrate the joyous occasion together.

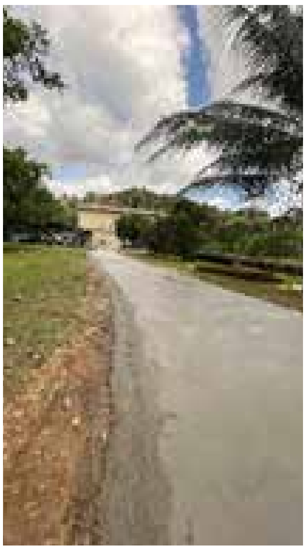
Through shared activities and festive traditions, the celebration enhanced team morale, promoted a positive workplace culture, and reinforced a spirit of unity and appreciation within the organisation.

ACCESS ROAD CONSTRUCTION (CONCRETE OFF-ROAD AT PLANT)

A concrete off-road access route was constructed within the plant area to enhance mobility and logistics, improving durability, safety, and year-round accessibility for vehicles and equipment.

This initiative also supports operational efficiency and reduces maintenance issues caused by unpaved surfaces, reflecting MHSB's commitment to continuous facility enhancement and long-term infrastructure investment.





Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

APRIL 2025

BNM HARI RAYA OPEN HOUSE 2025 @ LANAI KIJANG

Eden Catering managed the Hari Raya Open House 2025 at Lanai Kijang, serving over 3,200 guests with a wide selection of festive dishes in a vibrant and inclusive celebration.

The event was highly successful and received positive feedback from attendees, achieving its objective to foster unity and cultural appreciation within the BNM community through a large-scale Hari Raya gathering.






UWL APRIL SERIES OF EVENTS

- ***WORLD AUTISM DAY – UWL AND RITZ CARLTON***
- ***ACADEMIC TOUR & WATER TREATMENT WORKSHOP WITH POLIMAS***
- ***CHENANG MALL BOOTH***
- ***MATTA FAIR BOOTH AT MITEC, KUALA LUMPUR***
- ***EDUCATIONAL BEACH WALK BY MISS ARIATI***
- ***SITE VISIT FROM LEMBAGA PEMEGANG AMANAH TAMAN TAMAN SABAH***

In April 2025, UWL carried out a variety of initiatives. These included a World Autism Day collaboration with Ritz Carlton, an Academic Tour and Water Treatment Workshop with POLIMAS, and participation in the MATTA Fair at MITEC, Kuala Lumpur, where UWL achieved RM1.16 million in sales.

UWL also organised an Educational Beach Walk led by Cik Ariati from UWL's curatorial department and welcomed the site visit from the Lembaga Pemegang Amanah Taman-Taman Sabah, further strengthening its educational and conservation outreach.






Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

MAY 2025

EDUCATIONAL VISIT FROM INSTITUT LATIHAN PERINDUSTRIAN ("ILP") KOTA BHARU

MHSB BADMINTON TOURNAMENT 2025

MHSB hosted students and instructors from ILP Kota Bharu as part of its CSR initiative to provide insights into real-world industry practices and workplace operations.

The visit included guided tours, technical briefings, and interactive Q&A sessions with staff, aiming to inspire future talent and bridge the gap between academic learning and industrial application. The initiative also reinforced MHSB's commitment to community engagement and educational development.

The tournament was organised as part of MHSB's initiative to strengthen relationships with external stakeholders and partners. It featured friendly matches between MHSB staff and invited participants, including vendors, clients, and collaborators, promoting teamwork, sportsmanship, and healthy competition in a relaxed and engaging environment.

The event also served as a platform for informal networking and relationship-building beyond the workplace.

IKN HAZARD ANALYSIS AND CRITICAL CONTROL POINTS ("HACCP") AWARENESS TRAINING & HALAL INITIATIVES

Eden Catering achieved several key milestones, beginning with a Hari Raya Aidilfitri celebration jointly organised with IKN, while staff also completed HACCP Awareness Training to enhance food safety and manage biological, chemical, and physical risks.

The team also conducted an introduction session with ward staff, streamlined diet ordering, and carried out food sampling and testing for the therapeutic diet ahead of the new cycle menu. A major highlight was progress in the Halal Certification process with JAKIM, ensuring halal-compliant ingredients, strict procedures, and adherence to distribution standards.

These initiatives strengthened food safety, enhanced staff collaboration, expanded patient diet offerings, and reinforced Eden's commitment to Halal compliance and community celebrations.

Eden Inc. Berhad (EIB) · *Stratavest Sdn. Bhd. (STV)* · *Musteq Hydro Sdn. Bhd. (MHSB)* · *Eden Catering Sdn. Bhd (Eden Catering)* · *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

MAY 2025

UWL MAY SERIES OF EVENTS
- ***SEASCAPE CENANG BOOTH***
- ***EDUCATIONAL BEACH WALK***
- ***OTHER NIGHT OPERATION***
- ***KOLEJ POLYTECH MARA SDN BHD VISIT TO UWL***
- ***CENANG MALL BOOTH***

In May 2025, UWL organised several impactful programs, including the Seascape Cenang Booth, an Educational Beach Walk, and the Cenang Mall Booth. UWL also welcomed a visit from Kolej Polytech MARA Sdn. Bhd. and hosted another Night Operation, providing visitors with a unique and immersive night time experience.

Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

CORPORATE CALENDAR

JUNE 2025

RESHAPING THE FUTURE: ISLAMIC ECONOMICS FOR A HUMANE AND SUSTAINABLE WORLD SYMPOSIUM 2025

Eden Catering supported the Islamic Economics Symposium, themed “Reshaping the Future: Islamic Economics for a Humane and Sustainable World”, held at Sasana Kijang. The event, launched by YAB Dato’ Seri Anwar Ibrahim, brought together 400 participants for insightful discussions on sustainable economic practices.

Eden Catering provided services for the Sasana Symposium 2025, an international platform for top leadership and collaboration. The two-day event, attended by 800 participants, was launched by YAB Dato’ Seri Anwar Ibrahim and featured dynamic dialogues on future global and regional challenges.

Eden Catering’s objective was to deliver professional catering that complemented the scale of the symposium, enhancing the overall experience for distinguished guests and delegates.

Eden Inc. Berhad (EIB)
Stratavest Sdn. Bhd. (STV)
Musteq Hydro Sdn. Bhd. (MHSB)
Eden Catering Sdn. Bhd (Eden Catering)
Underwater World Langkawi Sdn. Bhd. (UWL)

CORPORATE CALENDAR

JUNE 2025

REGULAR PICKLEBALL SESSION

Eden Inc. Berhad organised regularly pickleball sessions to promote health, wellness, and camaraderie among employees. The initiative provided staff with a fun and engaging way to stay active, relieve stress, and foster team spirit, contributing to a healthier and more motivated workforce.



UWL JUNE SERIES OF EVENTS

KARNIVAL JELAJAH OKU
- ***SEACITED SCHOOL HOLIDAY – AIDILADHA***
- ***VISIT FROM FISHERIES DEPARTMENT***
- ***DATARAN LANG BOOTH & CHENANG MALL BOOTH***

The FYE 2024/2025 concluded with a series of engaging activities arranged for the May/June school break. UWL participated in the Karnival Jelajah OKU and organised the Seacited School Holiday – Aidiladha Program, featuring Oh-Terr Raya, Raya Rumble Game Station, and Baa-Rakah Dive. UWL also welcomed a visit from the Fisheries Department, extended its outreach through booths at Dataran Lang and Chenang Mall, and launched the Chenang Night Fun Run 2025 open registration, which received an encouraging early response.




Eden Inc. Berhad (EIB) | *Stratavest Sdn. Bhd. (STV)* | *Musteq Hydro Sdn. Bhd. (MHSB)* | *Eden Catering Sdn. Bhd (Eden Catering)* | *Underwater World Langkawi Sdn. Bhd. (UWL)*

UNLOCK EPIC REWARDS!

CHENANG NIGHT FUN RUN 2025

5KM

SATURDAY | 20 DECEMBER 2025
8.00 PM | PARKING AREA, UNDERWATER WORLD LANGKAWI

REGISTRATION FEE :

EARLY BIRD 01/06 - 30/09/2025

RM 55 (ADULT) RM 50 (CHILD)

NORMAL PRICE 01/09 - 01/11/2025

RM 65 (ADULT) RM 60 (CHILD)

FUN RUN PACK:

T-SHIRT , FINISHER MEDAL & STRING BAG

WINNER
RM 1,000.00

1ST RUNNER UP RM 500.00

2ND RUNNER UP RM 300.00

WIN EXCITING PRIZES !

ENJOY 10%OFF REGISTRATION PRICE
PROMOCODE : CNFR25

REGISTER NOW !

**Additional Postage*
RM 10.00 (Peninsular Malaysia) RM 20.00 (Sabah & Sarawak)

Email : info_uwl@edenzil.com | www.underwaterworldlangkawi.com
Contact No : **+6013 491 6110**

CORPORATE GOVERNANCE OVERVIEW STATEMENT

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors of Eden Inc. Berhad ("**Board**") recognises that good corporate governance is of paramount importance in ensuring that the Company is managed in the best interest of all shareholders and stakeholders ranging from but not limited to regulators, lenders, creditors, customers, suppliers, employees, and communities.

The Board also ensures that there are appropriate systems, processes, and procedures in place for the Management to manage the Company and its subsidiaries ("**the Group**")'s businesses and significant risks which arise therefrom. Thus, the enhancement of shareholders' value, the determination of strategic direction and the formulation of Company policies are premised along the corporate governance principles.

The Board is pleased to outline below the manner in which the Group has applied the principles of corporate governance in all the Company's procedures and business processes and the extent of which the Company complies with corporate governance principles advocated by the Malaysian Code on Corporate Governance ("**MCCG**").

This Corporate Governance Overview Statement ("**this Statement**") is prepared in compliance with the paragraph 15.25 of the Main Market Listing Requirements ("**Main LR**") of Bursa Malaysia Securities Berhad ("**Bursa Malaysia Securities**") and guided by the key principles set out in the MCCG.

Detailed application for each practice of the MCCG during the financial year ended 30 June 2025 ("**FYE 2025**") or where applicable, up to 30 September 2025 (being the latest practicable date) ("**Applicable Period**"), is disclosed in the Company's Corporate Governance Report which is available and can be downloaded on the Company's website at www.edenzil.com.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

(I) BOARD RESPONSIBILITIES

The Board is responsible for overseeing the Management and business affairs and makes all major policy decisions of the Company within the powers accorded to it by the Company's Constitution.

The Board assumes the primary responsibilities which include but not limited to the following: -

(a) reviewing, ensuring and adopting a strategic plan for the Group to support long term value creation and includes strategies on economic, environmental and social considerations underpinning sustainability;
(b) together with the Senior Management, to promote good corporate governance culture within the Group which reinforces ethical, prudent and professional behaviour;
(c) reviewing, challenging and deciding on Management's proposals for the Group, and monitor its implementation by the Management;
(d) supervising and assessing the Management performance to determine whether the business is being properly managed;
(e) ensuring there is a sound framework for internal controls and risk management;
(f) understanding the principal risks of the Group's businesses and recognising that business decisions involve the taking of appropriate risks;
(g) setting the risk appetite within which the Board expects the Management to operate and ensuring that there is an appropriate risk management framework to identify, analyse, evaluate, manage and monitor significant financial and non-financial risks;
(h) ensuring that the Senior Management has the necessary skills and experience, and there are measures in place to provide for the orderly succession of Board and Senior Management;
(i) ensuring that the Company has in place procedures to enable effective communication with stakeholders;
(j) ensuring the integrity of the Company 's financial and non-financial reporting;
(k) reviewing the leadership needs of the Company, both executive and non-executive, with a view to ensuring the Company's continued ability to compete effectively in the marketplace;
(l) ensuring the Company has appropriate policies and procedures to review performance of the Directors and Senior Management and setting an appropriate level of remuneration to attract and retain them; and
(m) ensuring that the minutes of meetings accurately reflect the deliberations and decisions of the Board, including whether any Director abstained from voting or deliberating on a particular matter.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

For the effective function of the Board, the Board has established the following Board Committees to assist in the discharge of its responsibilities: -

(a) Audit and Risk Committee ("**ARC**"); and

(b) Nomination and Remuneration Committee ("**NRC**").

The Board Committees operate within clearly defined Terms of Reference ("**TOR**") which were duly approved by the Board and are available for viewing on the Company's corporate website at www.edenzil.com.

Executive Chairman and Executive Directors

Tan Sri Abd Rahim bin Mohamad is the Executive Chairman of the Company, while the following persons are the Executive Directors:

No.	Name	Position
1.	Datin Fara Nadia binti Abd Rahim	Group Managing Director
2.	Puan Sri Fadzilah binti Md Ariff	Executive Director, Group Special Projects
3.	Dato' Nik Mohd Fuad bin Wan Abdullah	Executive Director, Group Corporate Affairs

The roles of the Executive Chairman and the respective Executive Directors are segregated and clearly defined in the Board Charter.

The Executive Chairman's role is to instil good corporate governance practices, being the leader of the Board and mentoring the Executive Directors and Senior Management. The Executive Directors of the Company manage the day-to-day management of the Company and the Group.

The Company also has an established policy and procedure on Limits of Authority which provides a clearly defined level of authority in relation to governance over transactions carried out and expenditure incurred by the Company.

The Executive Chairman is not a member of the Board Committees which are chaired and comprised of solely Independent Non-Executive Directors. The Executive Chairman did not attend or participate in all the Board Committees' Meetings held during the FYE 2025 to ensure there is check and balance as well as objective review by the Board.

In addition, Dato' Naharudin bin Ali ("**Dato' Naharudin**") has been identified by the Board as the Senior Independent Non-Executive Director of the Company to act as: -

- a sounding board for the Chairman;
- an intermediary for other directors when necessary; and
- the point of contact for shareholders and other stakeholders.

Company Secretaries

The Board is supported by two (2) qualified and competent Company Secretaries, Ms. Chua Siew Chuan and Ms. Yeow Sze Min. Both Company Secretaries are qualified Chartered Secretaries under the Companies Act 2016 and are members of the Malaysian Institute of Chartered Secretaries and Administrators ("**MAICSA**"). The Company Secretaries keep abreast of regulatory changes, corporate governance development and observe the roles and responsibilities of the Company Secretaries entailed in the Board Charter.

Access to information and advice

The Board has unrestricted access to all information within the Company, whether as a full Board or in their individual capacity, which is necessary for the discharge of its responsibilities. The Company Secretaries ensure that the Board receives appropriate and timely information for its decision-making, that the Board meeting procedures are followed, and compliance with all the applicable statutory and regulatory requirements. The Board is regularly updated and apprised by the Company Secretaries who are experienced, competent and knowledgeable on the laws and regulations (or any amendments thereto), as well as directives issued by the regulatory authorities. The Company Secretaries attend and ensure that all Board meetings are properly convened, and that accurate and proper records of the proceedings and resolutions passed are taken and maintained in the statutory books kept at the registered office of the Company. The Company Secretaries also facilitate timely communication of decisions made by the Board at the Board meetings to the Management for action. The Company Secretaries work closely with the Management to ensure that there are timely and appropriate information flows within and to the Board. The Directors also have the option of seeking independent professional advice in discharging their fiduciary duties.

The Chairman of the Board and the respective committees set the meeting agenda, and the Directors/committees are provided with the relevant agenda detailing the matters to be transacted at the meeting at least seven (7) days prior to each meeting. The Board papers detailing the key issues and recommendations, sufficient time prior to the meeting to enable the Directors/committees to analyse the issues which call for their constructive decision-making and if required, to obtain further information and clarification before the meeting. The meeting papers include reports on the Group's financial, operational, and corporate development.

The Board delegates specific responsibilities to the respective committees of the Board, namely the ARC and the NRC, in order to enhance business, corporate efficiency and effectiveness. The Chairman of the respective committees will brief the Board on the matters discussed at the committee meetings and minutes of these meetings are circulated to the Board for notation.

During the FYE 2025, the minutes of meetings were circulated to the Directors , to ensure that the minutes of meetings accurately reflect the deliberations and decisions of the Board / Board Committees, including the abstention of the Director from voting or deliberating on a particular matter, if any. Moving forward, the minutes of meetings shall be circulated within 2 to 4 weeks after each meeting to facilitate timely confirmation by the Board and Board Committees.

Board's Commitment

The number of meetings attended by each Director is as follows: -

Directors	Designation	No. of Board Meetings Attended	Percentage (%)
Tan Sri Abd Rahim bin Mohamad	Executive Chairman	6/6	100
Datin Fara Nadia binti Abd Rahim	Group Managing Director	6/6	100
Puan Sri Fadzilah binti Md Ariff	Executive Director, Group Special Projects	6/6	100
Dato' Nik Mohd Fuad bin Wan Abdullah	Executive Director, Group Corporate Affairs	6/6	100
Dato' Naharudin bin Ali[2]	Senior Independent Non-Executive Director	6/6	100
Mr. Cheong Kee Yoong	Independent Non-Executive Director	6/6	100

[2] *Notes: -*
Dato' Naharudin bin Ali was redesignated as the Senior Independent Non-Executive Director on 5 December 2024.

Directors	Designation	No. of Board Meetings Attended	Percentage (%)
Dato' Wee Cheng Kwan[3]	Independent Non-Executive Director	2/2	100
Dato' Anuarudin bin Mohd Noor[4]	Senior Independent Non-Executive Director	4/4	100

The Board met six (6) times during the FYE 2025. Each Director has attended more than 50% of the Board meetings, thus fulfilling the requirement of the Main LR of Bursa Malaysia Securities.

All members of the Board had attended the Mandatory Accreditation Programme ("**MAP**") Part I and MAP Part II in accordance with the Main LR of Bursa Malaysia Securities.

In relation to the requirement for Continuous Education Programme, the Board assumes the onus of determining or overseeing the training needs of the Directors of the Company. During the FYE 2025, the Directors have attended at least one (1) training programme/seminar/course to enable the Directors to discharge their duties effectively.

The following are the training programmes/seminars/courses attended by the Directors during the FYE 2025:

No.	Names of Directors	Training programme/seminar/course	Organisers
1.	Tan Sri Abd Rahim bin Mohamad	MAP Part II: Leading for Impact (LIP) (9th – 10th July 2025)	Institute of Corporate Directors Malaysia (ICDM)
2.	Datin Fara Nadia binti Abd Rahim	MAP Part II: Leading for Impact (LIP) (9th – 10th July 2025)	Institute of Corporate Directors Malaysia (ICDM)
3.	Puan Sri Fadzilah binti Md Ariff	MAP Part II: Leading for Impact (LIP) (9th – 10th July 2025)	Institute of Corporate Directors Malaysia (ICDM)
4.	Dato' Naharudin bin Ali	MAP Part II: Leading for Impact (LIP) (19th – 20th February 2025)	Institute of Corporate Directors Malaysia (ICDM)

[3] *Dato' Wee Cheng Kwan was appointed as an Independent Non-Executive Director, a member of the ARC and NRC on 26 February 2025.*

[4] *Dato' Anuarudin bin Mohd Noor retired as the Senior Independent Non-Executive Director on 5 December 2024 at the conclusion of the Forty-Sixth Annual General Meeting of the Company.*

5.	Mr. Cheong Kee Yoong	Carbon Accounting for CFOs and Finance Professionals (16th January 2025)	Malaysian Institute of Accountants (MIA)
		National Sustainability Reporting Framework & Latest Bursa Listing Requirements (13th March 2025)	Minority Shareholders Watch Group (MSWG)
		MAP Part II: Leading for Impact (LIP) (4th – 5th June 2025)	Institute of Corporate Directors Malaysia (ICDM)
6.	Dato' Nik Mohd Fuad bin Wan Abdullah	Audit Committee Conference 2024 (5th September 2024)	Malaysian Institute of Accountants (MIA)
		MAP Part II: Leading for Impact (LIP) (19th – 20th February 2025)	Institute of Corporate Directors Malaysia (ICDM)
		MIA International Accountants Conference 2025 (26th – 27th May 2025)	Malaysian Institute of Accountants (MIA)
7.	Dato' Wee Cheng Kwan (Appointed on 26 February 2025)	MAP Part II: Leading for Impact (LIP) (13th – 14th January 2025)	Institute of Corporate Directors Malaysia (ICDM)

Board Charter

The Board Charter of the Company was established on 25 April 2017 and revised on 22 April 2019. The Board is guided by its Board Charter which outlines the Board's roles and responsibilities, formal schedule of matters reserved for the Board, its authority, Board Committees, and other guidance on the Board's conduct.

Directors' Code of Ethics

The Company adopted the Director's Code of Ethics which described the standards of business conduct and ethical behaviour for the Directors in performing and exercising their responsibilities as a Director of the Company or when representing the Company including declaration of interests, conduct in meetings and guidelines in accepting gifts.

Anti-Bribery and Anti-Corruption Policy

The Anti-Bribery and Anti-Corruption Policy ("**ABAC Policy**") was adopted on 27 February 2020 and last reviewed on 21 August 2024 with no revisions made as the ABAC Policy remained relevant and effective. The ABAC Policy aimed to provide information and guidance to the Directors and employees of the Group on standards of behaviour to which they must adhere to and how to recognise as well as deal with bribery and corruption. This ensures the Group's continuous compliance with enforceable anti-bribery and anti-corruption laws and regulations.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

Whistleblowing Policy

The Company expects the highest standards of integrity, probity, transparency, and accountability from all employees to preserve and protect the Group's interest and reputation. Hence, the Board had on 25 April 2017 established a Whistleblowing Policy with the following objectives: -

(a) To provide avenues for employees to disclose any acts of wrongdoing;
(b) To assure the employees that they will be protected from reprisals, discrimination, or victimisation for whistleblowing in good faith; and
(c) To provide a formal mechanism for action on all whistleblowing reports made and any matters of wrongdoing reported by other sources (e.g. from the Management, Group Internal Audit, member of the public etc.).

The Board had reviewed the Whistleblowing Policy on 21 August 2024 with no revisions made as the Whistleblowing Policy remained relevant and effective. As at the date of this Statement, the Company has not received any complaint under this procedure.

Fit and Proper Policy

A Fit and Proper Policy was adopted by the Board on 1 July 2022 to set out the criteria for selection of candidates that are proposed to be appointed as Directors of the Group as well as Directors who are seeking for re-election based on the following criteria: -

- Character and Integrity
- Experience and Competency
- Time and Commitment

Conflict of Interest Policy

The Conflict of Interest ("**COI**") Policy was approved and adopted by the Board on 27 May 2025. The COI Policy provides a framework and guidance to all the Directors, Key Senior Management and employees of the Group ("**Individuals**") to effectively identify, address and manage any COI that may influence or impede the Group's business operations. This COI Policy is essential to ensure that all Individuals of the Group consistently uphold the highest standards of integrity, transparency and ethical conduct in all business operations whilst acting in the best interests of the Company at all times.

Employee Share Option Scheme ("ESOS")

The Company had on 9 January 2025 announced via its circular to shareholders of even date, the proposed establishment of an ESOS for the a granting of options to eligible employees of the Company to subscribe for new ordinary shares of up to 15% of the total number of issued shares of the Company (excluding treasury shares, if any), subject to the terms and conditions of the approved ESOS By-Laws. The ESOS was then approved by the shareholders of the Company at the Extraordinary General Meeting ("**EGM**") of the Company held on 24 January 2025.

Subsequently, the Board had approved the following during the Board Meeting held on 27 May 2025: -

a) The establishment of the ESOS Committee; and
b) The TOR of the ESOS Committee.

The ESOS Committee was established to determine the eligible employees, the number of share options to be granted and ensure that the ESOS is in compliance with applicable regulations and the approved By-Laws. The TOR of the ESOS Committee governs the ESOS Committee in assisting the Board to discharge its responsibilities for the implementation and administration of the ESOS.

A copy each of the Board Charter, Directors' Code of Ethics, ABAC Policy, Whistleblowing Policy, Fit and Proper Policy, Conflict of Interest Policy and TOR of the ESOS Committee are available for viewing on the Company's corporate website at www.edenzil.com.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

Sustainability

The Board's emphasis on the strategic importance of sustainability to the Group and strives to create long term commitment and value for stakeholders by ensuring responsible management and sustainable development within the Group and has embarked on the sustainability practices within these three (3) aspects, namely Economic, Environmental and Social.

The Management has identified the following pertinent issues that are vital to the Group and subsequently embedded in Eden's plan in developing the Group's corporate strategies: -

<u>Economic</u>

- Business continuity plan
- Risk management system
- Supply chain
- Material procurement

<u>Environment</u>

- Emission and waste management/energy use reduction
- Biodiversity and conservation
- Green technology/environmental protection

<u>Social</u>

- Health and safety/workplace conditions
- Training and development
- Talent management
- Diversity and equality

The Group has been periodically engaging with a wide range of stakeholders to communicate the Group's sustainability strategies.

All Directors had attended the MAP Part II: Leading for Impact, which mainly focuses on strengthening their capabilities to address sustainability-related risk, opportunities and emerging issues.

The Management ensures that succession planning for key positions is practiced. Increased emphasis is being placed by Management to stay current with the evolving information technology needs of the Group.

The details of the Group's material sustainability matters are set out in the Sustainability Statement in this Annual Report.

(II) BOARD COMPOSITION

The Board is currently composed of seven (7) Board members. The four (4) Executive Directors comprise the Executive Chairman, a Group Managing Director, and two (2) Executive Directors, who provide full and effective control of the Group's business affairs, whilst the check and balance are provided by the three (3) Independent Non-Executive Directors.

The composition of the Board complies with the requirement under Paragraph 15.02(1) of the Main LR of Bursa Malaysia Securities, whereby more than one-third (1/3) of the Board are Independent Directors.

During the Applicable Period, the Board through the NRC, has reviewed the Board composition and size while at the same time having due regard for diversity in skills, experience, age, cultural background, and gender.

The Board is of the view that the current composition of the Board facilitates effective decision making and independent judgement where no individual shall dominate the Board's decision making.

The individual profile of the Directors is set out in the Directors' Profile section of this Annual Report.

Tenure of Independent Director ("ID")

For the Independent Non-Executive Directors, the terms of service with the Company for Dato' Naharudin bin Ali, Mr. Cheong Kee Yoong and Dato' Wee Cheng Kwan, are less than nine (9) years. Pursuant to the MCCG, the tenure as an ID should not exceed a cumulative of nine (9) years and the Board must justify and seek shareholders' approval in the event to retain them as an ID.

The NRC had assessed the independence of each ID for the FYE 2025 and concluded that they had each met all the criteria of an ID as set out in the Main LR of the Bursa Malaysia Securities. The Board is generally satisfied that each ID has remained independent in character and judgement and continue to bring sound, independent and objective judgement to the Board's deliberations.

Board Appointment

In considering candidates for directorship, the NRC does not solely rely on recommendations from the existing board members, management, or major shareholders. The NRC would consider the following: -

(a) skill, knowledge, expertise, experience;

(b) character;

(c) professionalism;

(d) time and commitment;

(e) integrity; and

(f) ability to discharge such responsibilities and functions as expected from a director.

During FYE 2025, the Management had utilised external resources and Board recommendations to identify potential Board candidates based on the following criteria: -

- character, competency, knowledge and experience;
- professionalism, integrity and credibility; and
- time commitment and ability to discharge his responsibilities/functions as an Independent Non-Executive Director of the Company.

Following shortlisting, Dato' Wee Cheng Kwan was appointed as an INED for the Company's Board on 26 February 2025.

Dato' Wee Cheng Kwan was nominated by the existing Directors. The Board is supportive towards the boardroom gender diversity with two (2) female Directors, representing approximately 29% of the Board.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

Annual Evaluation

During the Applicable Period, the NRC has conducted the following assessments and its results were compiled by the Company Secretaries and tabled at the NRC meeting for review. The NRC has then reported the same to the Board for notation: -

Evaluation	Assessment criteria
Individual Directors	• Fit and proper; • Contribution and performance; and • Calibre and personality.
Board and Board Committee	• Board mix and composition; • Quality of information and decision making; • Boardroom activities; • Board's relationship with the Management; • Environmental, social and governance issues of Sustainability; and • Board Committees' Performance.
ARC	• Quality and composition; • Skills and Competencies; • Meeting Administration and Conduct; and • Duties and Responsibilities.
Independence of the ID	• Independence criteria in accordance with Paragraph 1.01 and Practice Note 13 of the Main LR of the Bursa Malaysia Securities.

Based on the assessments conducted, the NRC was satisfied with the performance of the Board as a whole, the Board Committees and each individual Director.

The Board via the NRC's annual assessment is satisfied with the performance of the Directors who are standing for re-election, namely Dato' Wee Cheng Kwan, Tan Sri Abd Rahim bin Mohamad and Dato' Naharudin bin Ali, and has recommended to the shareholders their proposed re-elections at the forthcoming Forty-Seventh Annual General Meeting ("**47^{th} AGM**") of the Company in accordance with the Constitution.

The profiles of Dato' Wee Cheng Kwan, Tan Sri Abd Rahim bin Mohamad and Dato' Naharudin bin Ali are set out in the Directors' Profile section of this Annual Report.

NRC

The composition of the NRC and the meetings held during the FYE 2025 are set out below: -

NRC	Membership	Designation	No. of NRC Meetings Attended	Percentage (%)
Dato' Naharudin bin Ali	Chairman	Senior Independent Non-Executive Director	3/3	100
Mr. Cheong Kee Yoong	Member	Independent Non-Executive Director	3/3	100
Dato' Wee Cheng Kwan (Appointed on 26 February 2025)	Member	Independent Non-Executive Director	-	-
Dato' Anuarudin bin Mohd Noor (Ceased on 5 December 2024)	Chairman	Senior Independent Non-Executive Director	2/2	100

The summary of works of the NRC for the FYE 2025 were as follows:

(a) Reviewed the effectiveness of the Board as a whole and the Board Committees and the contribution and performance of each individual director;

(b) Recommended the re-election of Directors;

(c) Reviewed the length of service and independency of each ID;

(d) Reviewed and recommended training programmes for the Board;

(e) Reviewed and recommended the Directors' fees and Directors' benefits;

(f) Reviewed and recommended the remuneration packages and bonuses of the Executive Directors;

(g) Reviewed and recommended the proposed appointment of Dato' Wee Cheng Kwan; and

(h) Reviewed and recommended the new composition of the ARC and NRC to the Board.

REMUNERATION

The Board has in place Remuneration Policy for the Directors and senior management personnel which takes into account the demands, complexities and performance of the Group as well as skills and experience required.

The objective of the Remuneration Policy are as follow:

(a) To provide a level of remuneration that motivates, encourages, attracts and retains employee of highest calibre;

(b) To ensure that the total remuneration shall be set at levels which are competitive with the relevant market and industry and align with shareholders' interest and best market practice;

(c) To provide remuneration that is performance-based;

(d) To provide an appropriate level of transparency to ensure the policy underlying remuneration is understood by investors; and

(e) To ensure a level of equity and consistency.

A copy of the Remuneration Policy is available for viewing on the Company's corporate website at www.edenzil.com.

The details of the remuneration of the Directors who served during the FYE 2025 are as follows:

No	Name	Directorate	Company ('000)							Group ('000)						
			Fee	Allowance	Salary	Bonus	Benefits-in-kind	*Other emoluments	Total	Fee	Allowance	Salary	Bonus	Benefits-in-kind	*Other emoluments	Total
1	Tan Sri Abd Rahim bin Mohamad	Executive Chairman	110	807	1,800	580	668	1	3,966	110	1,307	1,800	580	690	1	4,488
2	Datin Fara Nadia binti Abd Rahim	Group Managing Director	50	-	621	225	185	164	1,245	50	-	621	225	185	164	1,245
3	Puan Sri Fadzilah binti Md Ariff	Executive Director, Group Special Projects	50	120	425	81	371	129	1,176	50	120	425	81	390	129	1,195
4	Dato' Nik Mohd Fuad bin Wan Abdullah	Executive Director, Group Corporate Affairs	50	-	-	-	-	-	50	50	-	356	70	133	60	669
5	Mr. Cheong Kee Yoong	Independent, Non-Executive Director	61	-	-	-	33	-	94	61	-	-	-	33	-	94
6	Dato' Naharuddin bin Ali	Senior Independent Non-Executive Director	50	-	-	-	32	-	82	50	-	-	-	32	-	82
7	Dato' Wee Cheng Kwan (Appointed on 26 February 2025)	Independent, Non-Executive Director	17	-	-	-	4	-	21	17	-	-	-	4	-	21
8	Dato' Anuarudin bin Mohd Noor (Retired on 5 December 2024)	Senior Independent Non-Executive Director	30	-	-	-	25	-	55	30	-	-	-	25	-	55
	TOTAL		**418**	**927**	**2,846**	**886**	**1,318**	**294**	**6,689**	**418**	**1,427**	**3,202**	**956**	**1,492**	**354**	**7,849**

**Other emoluments mainly consist of defined contributions plans.*

#The payment of the Directors' fees of the Company is subject to the approval by shareholders at the Annual General Meeting.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Company departs from the MCCG and did not disclose the remuneration breakdown by named basis for its top five (5) senior management. The Board is of the view that, given that the disclosure of the remuneration of the top five (5) senior management will give rise to recruitment and talent retention issues and may lead to the performing senior management staff being lured away by the competitors and hence, the Group may lose high calibre personnel who have been contributing to the Group's performance.

The Board will ensure that the remuneration for the senior management personnel is commensurate with their performance to attract, retain and motivate them to contribute positively to the Group's performance.

The Company has disclosed the aggregate total remuneration of all key senior management personnel for the FYE 2025, under Note 37(c) of the Financial Statements of this Annual Report.

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

The Company's financial statements are prepared in accordance with the requirements of the provisions of the Companies Act 2016 and applicable approved accounting standards to ensure that the financial statements of the Company present a balanced and fair assessment of the state of affairs of the Company. In presenting the financial statements, the Company used appropriate accounting policies, consistently applied, and supported by reasonable and prudent judgment and estimates and prepared on an ongoing basis.

The ARC assists the Board in scrutinising information for disclosure to ensure accuracy, adequacy, and completeness.

The Statement of Directors' Responsibility in respect of the Audited Financial Statements pursuant to Paragraph 15.26(a) of the Main LR of Bursa Malaysia Securities is set out in page 116 of this Annual Report.

(i) ARC

The ARC is chaired by Mr. Cheong Kee Yoong ("**Mr. Cheong**"), the Independent Non-Executive Director of the Company, which is a separate person from the Chair of the Board, Tan Sri Abd Rahim bin Mohamad, the Executive Chairman of the Company.

The composition of the ARC is set out in the ARC Report of this Annual Report.

The TOR of the ARC indicates that the appointment of a former audit partner as a member of the ARC shall observe a cooling-off period of at least three (3) years before he/she can be appointed as a member of the ARC.

The members of the ARC collectively have the appropriate and necessary skills and a wide range of experience and expertise in areas such as accounting and auditing, taxation, finance, and economics.

In addition, the members of the ARC have attended various continuous trainings and development programmes as detailed in this Annual Report.

Assessment on External Auditors

The ARC has established the External Auditors' ("**EA**") Policy and Procedures on 25 April 2017 which outlines the authority, scope, policies and procedures in appointing, reappointing, and assessing the EA.

During the Applicable Period, the ARC had conducted assessment of the suitability, objectivity, and independence of the EA, namely UHY Malaysia PLT ("**UHY**") prior to recommending UHY's re-appointment. The ARC has assessed UHY based on several factors, including independence of the EA, quality of audit review procedures, adequacy of the firm's expertise and its resources to carry out the audit work that they were tasked with, and the extent of the non-audit services rendered.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

(II) RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

The Board has the overall responsibility and affirms the importance of maintaining a sound system of internal control and risk management including reviewing its adequacy and integrity.

The Statement on Risk Management and Internal Control as set out in the Annual Report provides an overview of the state of Risk Management and internal controls within the Group.

Internal Audit Function

The Group's internal audit and risk assurance function is independent from the Management. The audit by the Internal Audit and Risk Assurance Department ("**IARAD**") and the outsourced internal auditors, GovernanceAdvisory.com Sdn. Bhd. ("**GASB**") are performed with impartiality, proficiency, and due professional care. The internal audit and risk assurance review of the operating units is an independent and objective assessment of a unit's compliance with internal control.

An internal audit and risk assurance review highlights major weaknesses in control procedures and make recommendations for improvements.

The IARAD and GASB report directly to the ARC, providing the Board with a reasonable assurance of adequacy of the scope, functions, and resources of the internal audit function. The purpose of the internal audit function is to provide the Board, through the ARC, assurance of the effectiveness of the system of internal control in the Group.

For the FYE 2025, the IARAD of the Company is staffed by the following personnel, as follows: -

1.	Name	:	Encik Amir Mahmood
	Qualification	:	• Master in Business Administration, University of Manchester • Bachelor of Law (Hons.) LLB, University of Manchester
	Position	:	Assistant General Manager, IARAD

For the FYE 2025, the engagement personnel from the Company's outsourced Internal Auditor, GASB, was as follows: -

2	Name	:	Mr. Jason Tee
	Qualification	:	• Associate Member of The Institute of Internal Auditors Malaysia (AIIA) • B.C. (Hons) in Accounting
	Position	:	Director, GASB

The IARAD and the outsourced internal auditors have affirmed to the ARC that in relation to the Company/Group, they were free from any relationships or conflicts of interest, which could impair their objectivity and independency. The internal audit function is carried out in accordance with a recognised framework, namely the adaptation of the Committee of Sponsoring Organisations (COSO) Framework.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

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

The Board recognises the importance of effective communication with the investors of the Company that enables the Board and the Management to convey information about the Group's performance, corporate strategy and other matters affecting the shareholders' interest.

The Board has adopted the following measures with regards to communication with the Company's shareholders: -

(a) Regular announcements to Bursa Malaysia Securities;

(b) Annual reports;

(c) General meetings; and

(d) Corporate website.

For the FYE 2025, the Company had leveraged on technology to facilitate remotely on the shareholders' participation and electronic voting for the conduct of poll on all resolutions via remote participation and voting facilities for its virtual Forty-Sixth Annual General Meeting ("**46th AGM**") and Extraordinary General Meeting ("**EGM**"). An Independent Scrutineer was appointed by the Company to verify the results of the poll voting.

Notice of the 46th AGM was sent out at least twenty-eight (28) days before the date of the meeting to enable the shareholders to have full information on the 46th AGM and to facilitate informed decision-making. Full explanation of the effects of a proposed resolution of any special business was accompanied the notice of the 46th AGM.

All the members of the Board and Chairman of the Board Committees participated in the 46th AGM and EGM to address the shareholders' enquiries and concerns. The Chairman has ensured that ample time was given to shareholders to raise issues relating to the affairs of the Group during the 46th AGM and EGM.

The minutes of the 46th AGM and EGM of the Company held on 5 December 2024 and 24 January 2025 respectively, were uploaded onto the Company's website at www.edenzil.com no later than thirty (30) business days after the meetings.

The Company did not adopt the integrated reporting based on a globally recognised framework as the Company is not classified as a "Large Company" under the MCCG.

ADDITIONAL COMPLIANCE INFORMATION

1. UTILISATION OF PROCEEDS

PRIVATE PLACEMENT

On 8 April 2024, the Company completed its proposal to undertake a private placement of 45,941,400 new ordinary shares in the Company, representing approximately 10.00% of the total number of issued shares in the Company (excluding treasury shares, if any), at an issue price of RM 0.1420 each ("**Private Placement**"), and raised proceeds amounting to RM 6.52 million.

The status of utilisation of proceeds as at 30 September 2025 is disclosed below: -

Description of use of proceeds	Proposed utilisation RM'000	Actual proceeds raised RM'000	Actual utilisation of proceeds as at 30/09/2025 RM'000	Deviation RM'000	Balance unutilised as at 30/09/2025 RM'000	Estimated timeframe for use of proceeds from the date of listing of the Placement Shares
Enhancement and upgrading of Underwater World Langkawi Sdn. Bhd.	6,881	6,249	(2,111)	-	4,138	Within 24 months*
Working capital of the Group	351	-	-	190	190	Within 24 months*
Estimated expenses for the Private Placement	275	275	(85)	(190)	-	Within 1 month
Total	7,507	6,524	(2,196)	-	4,328	

* On 7 April 2025, the timeframe for the utilisation of the unutilised proceeds raised from the Private Placement was extended from 12 months to 24 months.

2. AUDIT AND NON-AUDIT FEES

The fees paid/payable to the external auditors, UHY Malaysia PLT and its affiliated company, in relation to the audit and non-audit fees for the FYE 2025 are as follows:

	Group (RM)	Company (RM)
Audit Fees	343,000	165,000
Non-Audit Fees	60,400	17,000

3. MATERIAL CONTRACTS

There were no material contracts executed by the Company and its subsidiaries involving Directors and major shareholders' interests, which were still subsisting at the end of the financial year, or, if not then subsisting, entered since the end of the previous financial period.

4. REVALUATION POLICY AND LANDED PROPERTIES

The revaluation policy of the Company is disclosed in Note 3 to the financial statements.

5. RECURRENT RELATED PARTY TRANSACTION OF REVENUE NATURE

The details of the transactions with related parties undertaken by the Group during the financial year are disclosed in Note 38 to the financial statements.

6. EMPLOYEE SHARE OPTION SCHEME ("ESOS")

The Company had obtained an approval from its shareholders at the Extraordinary General Meeting held on 24 January 2025 to establish an ESOS of up to 15% of the total number of issued shares of the Company (excluding treasury shares, if any) at any point in time over the duration of the ESOS.

There were no options or shares granted under the ESOS during the FYE 2025.

CONCLUSION

The Board is satisfied that for the FYE 2025, the Company complies substantially with the principles and practices of the MCCG.

This Statement and the Corporate Governance Report have been approved by the Board in accordance with a resolution of the Board dated 29 October 2025.

STATEMENT OF RISK MANAGEMENT AND INTERNAL CONTROL

1. INTRODUCTION

The Board of Directors of Eden Inc. Berhad ("**the Board**") is pleased to provide this Statement on Risk Management and Internal Control under paragraph 15.26(b) of Bursa Malaysia Securities Berhad ("**Bursa Malaysia Securities**") Main Market Listing Requirements ("**Listing Requirements**"). This Statement takes into account the Guidelines for Directors of Listed Issuers ("**Guidelines**") issued by Bursa Malaysia Securities Listing Requirements. The Board acknowledges its overall responsibility of maintaining a sound system of risk management and internal control in the Company and its subsidiaries ("**Group**") in line with the Malaysian Code of Corporate Governance.

This Statement outlines the nature and scope of risk management and internal control of the Group during the financial year ended 30 June 2025 ("**FYE 2025**").

Key Steps in Eden Inc. Berhad's Risk Management & Internal Control

01

Establish Clear Responsibilities
The Board sets risk parameters and ensures mechanisms are in place to identify, assess, and mitigate risks, supported by the Audit and Risk Committee (ARC) and Internal Audit and Risk Assurance Department (IARAD).

02

Define and Assess Risks
Risks are identified from both internal (strategic, operational financial, HR) and external (economic, political, legal, environmental, cyber threats) sources, and assessed for likelihood, impact, and exposure.

03

Implement Risk Management Framework
The Group uses policies, procedures, limits of authority, and structured reporting lines to manage risks, with regular reviews and updates to ensure effectiveness and alignment with strategic objectives.

04

Monitor, Review & Improve
Continuous monitoring by management and regular internal audits ensure the risk management and internal control systems remain effective, with ongoing improvements to address emerging risks.

2. RESPONSIBILITIES

Ensuring effective risk management in the Group is the primary responsibility of the Board. The Board sets the risk parameters of the Group and ensures that Management has put in place mechanisms and systems to identify, assess, and mitigate risks faced by the Group.

The Audit and Risk Committee ("**ARC**") facilitates the Board in ensuring effective risk management. The ARC assists the Board by reviewing, monitoring, and reporting the risk management status of the Group to the Board.

The ARC works closely with the Internal Audit and Risk Assurance Department ("**IARAD"**) and the outsourced Internal Auditors, namely GovernanceAdvisory.com Sdn. Bhd. ("**GASB**"), which was appointed on 13 May 2025. The IARAD and GASB submit the internal audit reports to the ARC for its deliberation. Through this process, the Board ensures that effective risk management is undertaken.

3. GROUP'S DEFINITION OF RISK

The Group has adopted the following definition of risk to operationalize its management. Any possible event whose occurrence or non-occurrence adversely affects the Group is a risk and has to be managed in the most economical manner. Key components of risk include likelihood, impact, and exposure. Risk management aims to minimize the overall negative impact on the Group. The Group aims to effectively identify, assess, and manage risks to safeguard its assets, reputation, and overall success by comprehending these sources and varieties of risks.

STATEMENT OF RISK MANAGEMENT AND INTERNAL CONTROL

In 2025, the Group continues to face a complex array of risks stemming from both internal and external sources. Internally, strategic missteps, operational inefficiencies, financial pressures, and human resource challenges—such as leadership gaps and talent shortages—remain critical concerns. Externally, the landscape has grown more volatile, with geopolitical tensions, active conflicts, and shifting alliances disrupting global trade and supply chains. Economic instability, marked by inflation and tighter credit conditions, is affecting consumer behaviour and business margins. Legal and regulatory scrutiny has intensified, especially around AI governance, data privacy, and ESG compliance. Environmental risks, including increasingly severe climate-driven disasters, threaten infrastructure and continuity. Reputational risks are heightened as stakeholders demand ethical leadership and social responsibility. Emerging threats such as AI disruption, automation backlash, and sophisticated cyberattacks—often targeting third-party vendors—underscore the need for robust digital resilience.

4. GROUP'S RISK MANAGEMENT COMMITMENT

The Board plays a crucial role in the risk management process, ensuring it is comprehensive, effective, and aligned with the strategic objectives of the Group. They approve risk management policies by overseeing that management has developed, implemented, and is continuously monitoring the effectiveness of these tools. Examples of these tools are standard operating policies and procedures ("**SOPPs**"), limits of authority, and a formally structured organisation design that defines the roles and responsibilities of each employee. The Board determines the Group's risk appetite and cultivates a culture of accountability and risk awareness. By actively participating in risk management, the Board protects the Group's reputation, assets, and long-term sustainability, ultimately ensuring its success.

5. RISK MANAGEMENT APPROACH AND STRUCTURE

OVERVIEW OF RISK IDENTIFICATION AND MANAGEMENT PROCESS

The Group's risk management philosophy outlines its approach to risk. It highlights the Group's risk appetite, tolerance, and risk management techniques.

STATEMENT OF RISK MANAGEMENT AND INTERNAL CONTROL

The risk management process of the Group starts with setting clear objectives that are consistent with its mission and vision. These objectives are defined in terms of strategic, operational, financial, and regulation-related parameters. The Board oversees these efforts by establishing the Group's risk appetite, approving risk management policies, and assessing the effectiveness of risk management activities.

To implement the risk management approach stated above, the following elements are employed:

Internal factors

Integrity and ethical values: The Group's dedication to ethical behaviour and integrity is an essential part of its risk management culture. It establishes the tone for how employees approach their work and communicate with stakeholders. Management ensures that:

a. Continuous improvement: There is continual improvement in risk management through the setting of performance goals aided by the establishment and monitoring of key performance indicators.
b. **Accountability**: Business unit managers are held accountable for managing risk mitigation actions assigned to them.
c. **Two-way communication**: There is open, two-way communication between employees, managers, and senior management to facilitate the implementation of current risk management practices and enable the detection of emerging risks.
d. **Management approach**: The Group's management philosophy reflects its overall business strategy and risk tolerance. It affects managers' decision-making and the resources they devote to risk management. The Group's business units operate using SOPPs. These policies are regularly updated as and when required.
e. **Reporting lines**: The Group has clear lines of reporting as stated in the organisational reporting structure. The scope of responsibilities, accountability, and authority of respective personnel are documented.
f. **Financial impact**: Decisions that have a financial impact on the Group are required to be made at the appropriate level as stated in the Group's Limits of Authority policy. The policy is reviewed as the need arises due to changes in business requirements.
g. **First-hand knowledge**: Senior management regularly conducts visits to locations of the Group's businesses to have first-hand knowledge of respective business operations. This facilitates making more informed decisions.
h. **Performance assessment**: There are regular financial performance reviews of respective business units. This enables management to determine whether business performance is in line with expectations.
i. **Role of employees**: Human resources rules and procedures help guarantee that staff are qualified and motivated to do their jobs well. They can also assist prevent and detect fraud and other forms of wrongdoing.

External factors

a. **Event Identification**: This is the process of identifying potential occurrences that may have an impact on the Group's goals. These occurrences may be internal or external, pleasant or negative.
b. **Risk Assessment**: After identifying occurrences, Group management evaluates their likelihood and impact to determine the level of risk they pose. This includes analysing the events' frequency, severity, and potential consequences.
c. **Risk Response**: Using the risk assessment, each business unit plans and implements suitable actions to manage the identified risks. Avoidance, acceptance, mitigation, and sharing are possible reactions.
d. **Control Activities**: Management develops and implements policies, processes, and practices used to prevent, detect, and repair errors or abnormalities.
e. **Information and Communication**: Effective communication is critical to risk management. Each business unit has processes in place to collect, process, and share data on risk management initiatives.
f. **Monitoring**: Business unit and senior management constantly monitor their risk management operations to ensure that they are still effective. This includes assessing the effectiveness of control actions, identifying risk changes, and making adjustments as appropriate.

By adhering to these risk management practices, the Board and management create a comprehensive and effective risk management strategy that protects their assets, reputation, and long-term viability. The adoption of risk practices ensures that risks are managed in a cost-effective manner.

STATEMENT OF RISK MANAGEMENT AND INTERNAL CONTROL

Risk Management Approach

The risk management philosophy of the Group is designed to ensure that the following objectives are met:

RISK MANAGEMENT STRUCTURE

In order to have an effective risk management process, the Group has established a structure to ensure clear definition and communication of roles, responsibilities, and accountabilities for risk management. The establishment of the ARC facilitates the Board in discharging Board's risk management responsibility.

The formal risk management structure of the Group consist of the following:

ARC

The ARC has been commissioned by the Board of the Company to review, monitor, and report the risk management status of the Group. The ARC reviews the audit reports prepared by the IARAD and GASB. For the FYE 2025, the IARAD and GASB had produced three (3) internal audit reports and one (1) internal audit report respectively. In order to preserve the independence of work, the IARAD and GASB report directly to the ARC.

Internal Audit

During the FYE 2025, the IARAD provided regular internal audit reports to the ARC, while GASB produced one (1) internal audit report. The internal audit function of the Group assesses the effective implementation of internal operating controls, and highlights areas of internal controls that can be improved. The IARAD and GASB also works closely with senior management and the respective business unit heads in its work prior to formal presentation to the ARC.

6. KEY ELEMENTS OF INTERNAL CONTROL

The operational elements of the Group's internal control system are as follows: -

6. 1. Line of Reporting

An organisational structure exists with clearly defined lines of responsibilities, accountability, and delegation of authority for management at various levels of administration and operation.

6. 2. Limits of Authority

A well-defined financial limit of authority on all financial commitments for each level of management is implemented within the Group. The financial authority limits are subject to periodic review to ensure their suitability for continued implementation. Policies and procedures on such limits are documented to guide staff at all levels in the performance of their duties.

6. 3. Policies and Procedures

Clearly documented internal policies and procedures are set out in a series of SOPPs. These documents are subject to regular review and improvement to meet changing business, operational, and statutory reporting needs.

6. 4. Internal Audit Function

Assisting the ARC in conducting an independent evaluation of the adequacy, efficiency, and effectiveness of internal control systems and guaranteeing operational adherence to standard operating procedures within the Group is the responsibility of the Group's internal audit function. The ARC receives quarterly reports. Additionally, the ARC has access to both internal and external auditors and receives reports on all audits conducted.

STATEMENT OF RISK MANAGEMENT AND INTERNAL CONTROL

The ARC and the Board are provided with sufficient independent assurance that the system of risk management and internal control is effective in identifying and addressing risk by the IARAD's regular and systematic review of the internal controls.

The Board is assured by ARC through a variety of evaluations and assessments of the risks encountered by the Group that:

(a) The risks that are assumed are associated with the business strategies and objectives. The risks that are taken must generate a competitive advantage. Consequently, hazards that do not contribute to the businesses' value are excluded.

(b) The appropriate level of risk is assumed. The return should follow the overall level of risk. Additionally, the actual risk level is consistent with the established risk parameters.

(c) The Group's internal audit function evaluates the alignment of the current risk management process with extant performance measures and strategic decision-making. Given the required returns and the cost of mitigation, the risks anticipated are at the lowest possible level.

(d) The internal control process has identified opportunities for improvement, which are financially justifiable, in order to further reduce risk.

7. RISK MANAGEMENT IN THE FUTURE

As business, social, and political environments continue to evolve rapidly, the Group recognises the importance of staying ahead of emerging risks. In response, the Board and management are actively enhancing the Group's risk management framework to ensure it remains robust and adaptive. This ongoing commitment involves regular reviews of existing policies and procedures, with modifications implemented as necessary to address new challenges and opportunities.

8. CONCLUSION

The Board was satisfied with the adequacy and effectiveness of the Group's risk management and internal control system. The Board had received assurance from the Executive Chairman, Group Managing Director, and the Executive Director, Group Corporate Affairs that the Group's risk management and internal control systems, in all material aspects, were operating adequately and effectively in meeting the Group's strategic objectives. For the FYE 2025, there were no material failures or adverse compliance events that directly resulted in any material loss to the Group as a whole.

9. REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

Pursuant to paragraph 15.23 of the Bursa Malaysia Securities Listing Requirements, the External Auditors, UHY Malaysia PLT have reviewed this Statement and reported to the Board that nothing has come to their attention that has caused them to believe that this Statement is inconsistent with their understanding of the processes adopted by the Board in reviewing the adequacy and integrity of the systems of internal control and risk management of the Group.

AUDIT AND RISK COMMITTEE REPORT

AUDIT AND RISK COMMITTEE REPORT

The Audit and Risk Committee ("**ARC**") of Eden Inc. Berhad ("**EIB**" or "**the Company**") is pleased to present the ARC Report for the financial year ended 30 June 2025 ("**FYE 2025**").

1. MEMBERSHIP AND COMPOSITION

The ARC members and ARC meetings held during the FYE 2025 are set out below: -

Name of ARC Member	Membership	Designation	No. of Meetings Attended/Held	%
Mr. Cheong Kee Yoong	Chairman	Independent Non-Executive Director	5/5	100
Dato' Naharudin bin Ali	Member	Senior Independent Non-Executive Director	5/5	100
Dato' Wee Cheng Kwan (Appointed on 26 February 2025)	Member	Independent Non-Executive Director	2/2	100
Dato' Anuarudin bin Mohd Noor (Ceased on 5 December 2024)	Chairman	Senior Independent Non-Executive Director	3/3	100

Dato' Anuarudin bin Mohd Noor retired as the Company's Senior Independent Non-Executive Director ("**INED**") at the conclusion of the Company's Forty-Sixth Annual General Meeting held on 5 December 2024 and consequently ceased to be the Chairman of the ARC. Following his retirement, Mr. Cheong Kee Yoong ("**Mr. Cheong**"), an INED, was appointed as the Chairman of the ARC with effect from the same date. In this respect, the Company complies with Paragraph 15.10 of the Main Market Listing Requirements ("**Main LR**") of Bursa Malaysia Securities Berhad ("**Bursa Malaysia Securities**"). Furthermore, in compliance with the Practice 9.1 of the Malaysian Code on Corporate Governance, the Chairman of the ARC is not the Chairman of the Board of Directors ("**Board**").

Dato' Wee Cheng Kwan was appointed as an INED of the Company and member of the ARC with effect from 26 February 2025. The ARC currently comprises three (3) INEDs. The current composition of the ARC complies with Paragraph 15.09(1)(a) and (b) of the Main LR of Bursa Malaysia Securities. Two (2) of the ARC members, namely Mr. Cheong and Dato' Naharudin bin Ali, are members of the Malaysian Institute of Accountants ("**MIA**"). Accordingly, the Company complies with paragraph 15.09(1)(c)(i) of the Main LR of Bursa Malaysia Securities, which requires at least one (1) member of the ARC to be a member of the MIA.

The INEDs satisfied the test of independence under Paragraph 1.01 of the Main LR of Bursa Malaysia Securities.

2. TERMS OF REFERENCE

2.1 COMPOSITION OF ARC

The Board shall appoint the ARC members from amongst themselves, comprising no fewer than three (3) directors, all of whom shall be non-executive directors where the majority shall be independent directors.

In this respect, the Board adopts the definition of "independent director" as defined under the Main LR of Bursa Malaysia Securities.

All members of the ARC should be financially literate and at least one (1) member of the ARC must be: -

a. A member of the MIA; or

b. If he is not a member of MIA, he must have at least three (3) years of working experience and:

   i. He must have passed the examinations specified in Part I of the 1st Schedule of the Accountants Act 1967; or

   ii. He must be a member of one of the associations of the accountants specified in Part II of the First Schedule of the Accountants Act 1967; or

c. Fulfils such other requirements as prescribed by Bursa Malaysia Securities.

The ARC has a policy that requires a former partner of the external audit firm of the Company to observe a cooling-off period of at least three (3) years before being appointed as a member of the ARC. This applies to all former partners of the audit firm and/or the affiliate firms (including those providing advisory services, tax consulting etc.)

The Board must ensure that no Alternate Director is appointed as a member of the ARC. The members of the ARC shall elect a chairman from amongst their number who shall be an independent director.

The term of office and performance of the ARC and each of its members shall be reviewed by the Nomination and Remuneration Committee annually and the Board at least once every three (3) years to determine whether such ARC and members have carried out their duties in accordance with their terms of reference.

Retirement and Resignation

If a member of the ARC resigns, dies, or for any reason ceases to be a member resulting in non-compliance to the composition criteria as stated above, the Board shall within three (3) months of the event appoint such number of the new members as may be required to fill the vacancy.

2.2 CHAIRMAN

The members of the ARC shall elect a Chairman from amongst their number who shall be an independent director.

A vacancy resulting in non-compliance with the requirement on the election of an independent Chairman of the ARC must be filled within three (3) months.

In the absence of the Chairman of the ARC, the other members of the ARC shall amongst themselves elect a Chairman who must be an independent director to chair the meeting.

2.3 SECRETARY

The Company Secretary shall be the Secretary of the ARC and as a reporting procedure, the Minutes shall be circulated to all members of the Board.

2.4 MEETINGS

The ARC shall meet regularly, with due notice of issues to be discussed, and shall record its conclusions in discharging its duties and responsibilities. In addition, the Chairman may call for additional meetings at any time at the Chairman's discretion.

Minutes of each meeting shall be kept and distributed to each member of the ARC and also to the other members of the Board. The ARC Chairman shall report on each meeting to the Board. Upon the request of the external auditors, the Chairman of the ARC shall convene a meeting of the ARC to consider any matter the external auditors believe should be brought to the attention of the directors or shareholders.

Notice of ARC meetings shall be given to all the ARC members unless the ARC waives such requirement.

The Chairman of the ARC shall engage on a continuous basis with the Chairman of the Board, whom is the Executive Chairman, the Group Managing Director, the Executive Directors, the internal auditors and the external auditors in order to be kept informed of matters affecting the Company.

The Chief Financial Officer (or any position equivalent thereof), a representative of the internal and external auditors respectively should normally attend meetings. Other Board members and employees may attend meetings upon the invitation of the ARC. The ARC shall be able to convene meetings with the external auditors, the internal auditors or both, without executive Board members or employees present whenever deemed necessary and at least once a year with the external auditors.

Questions arising at any meeting of the ARC shall be decided by a majority of votes of the members present, and in the case of equality of votes, the Chairman of the ARC shall have a second or casting vote.

2.5 MINUTES

Minutes of each meeting shall be kept at the registered office and distributed to each member of the ARC and also to the other members of the Board. The ARC Chairman shall report on the proceeding of each meeting to the Board.

The minutes of the ARC meeting shall be signed by the Chairman of the meeting at which the proceedings were held or by the Chairman of the next succeeding meeting.

2.6 QUORUM

The quorum for the ARC meeting shall be the majority of members present whom must be independent directors.

2.7 CIRCULAR RESOLUTIONS

A resolution in writing signed by a majority of the ARC members for the time being shall be as valid and effectual as if it had been passed at a meeting of the ARC duly called and constituted. Any such resolution may consist of several documents in like form each signed by one (1) or more ARC members. Any such document may be accepted as sufficiently signed by an ARC member if transmitted to the Company by telex, telegram, cable, facsimile or other electrical or digital written message to include a signature of an ARC member.

2.8 REPORTING

The ARC shall report to the Board, either formally in writing, or verbally, as it considers appropriate on the matters within its terms of reference at least once a year, but more frequently if it so wishes. The ARC shall report to the Board on any specific matters referred to it by the Board for investigation and report.

AUDIT AND RISK COMMITTEE REPORT

2.9 OBJECTIVES OF THE ARC

The principal objectives of the ARC is to assist the Board in discharging its statutory duties and responsibilities relating to accounting and reporting practices of the holding company and each of its subsidiaries (collectively referred to as "**Group**"). In addition, the ARC shall: -

a. Evaluate the quality of the audits performed by the internal and external auditors;

b. Provide assurance that the financial information presented by management is relevant, reliable and timely;

c. Oversee compliance with laws and regulations and observance of a proper code of conduct; and

d. Determine the quality, adequacy and effectiveness of the Group's control environment.

2.10 AUTHORITY

The ARC shall, in accordance with a procedure to be determined by the Board and at the expense of the Company: -

a. Have explicit authority to investigate any activity within its terms of reference, the resources to do so, and full access to information. All employees shall be directed to co-operate as requested by members of the ARC;

b. Have full and unlimited/unrestricted access to all information and documents/resources which are required to perform its duties as well as to the internal and external auditors and senior management of the Company and Group;

c. Obtain, at the expense of the Company, other independent professional advice or other advice and to secure the attendance of outsiders with relevant experience and expertise if it considers necessary;

d. Have direct communication channels with the internal and external auditors and person(s) carrying out the internal audit function or activity (if any); and

e. Where the ARC is of the view that the matter reported by it to the Board has not been satisfactorily resolved resulting in a breach of the Main LR of Bursa Malaysia Securities, the ARC shall promptly report such matter to Bursa Malaysia Securities.

2.11 DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the ARC are as follows: -

a. To consider the appointment of the external auditor, the audit fee and any question of resignation or dismissal;

b. To establish policies governing the circumstances under which contracts for the provision of non-audit services can be entered into and procedures that must be followed by the external auditors;

c. To discuss with the external auditor before the audit commences, the nature and scope of the audit, and ensure co-ordination where more than one (1) audit firm is involved;

d. To review with the external auditors the evaluation of the system of internal controls and the audit report;

e. To review the quarterly and year-end financial statements of the Company before submission to the Board, focusing particularly on: -

- changes in or implementation of major accounting policy changes;
- significant matters highlighted including financial reporting issues, significant judgments made by management, significant and unusual events or transactions, and how these matters are addressed;
- the going concern assumption; and
- compliance with applicable financial reporting standards and other legal requirements.

f. To discuss problems and reservations arising from the interim and final audits, and any matter the auditor may wish to discuss (in the absence of management, where necessary);

g. To review the external auditors' management letter and management's response;

h. To do the following, in relation to the internal audit function: -

- review the adequacy of the scope, competency and resources of the internal audit function, and that it has the necessary authority to carry out its work;
- review the internal audit programme and results of the internal audit process and, where necessary, ensure that appropriate actions are taken on the recommendations of the internal audit function;
- review the internal audit plan, consider the internal audit reports and findings of the internal auditors, fraud investigations and actions and steps taken by Management in response to audit findings;
- review any appraisal or assessment of the performance of members of the internal audit function; and
- approve any appointment or termination of senior staff members of the internal audit function.

i. To review and report the same to the Board, any related party transaction and conflict of interest situation that arose, persist or may arise within the Company or Group including any transaction, procedure or course of conduct that raises questions of management integrity and the measures taken to resolve, eliminate, or mitigate such conflicts;

j. To report its findings on the financial and management performance, and other material matters to the Board;

k. To consider the major findings of internal investigations and management's response;

l. To verify the allocation of employees' share option scheme ("**ESOS**") in compliance with the criteria as stipulated in the by-laws of ESOS of the Company, if any;

m. To monitor the integrity of the Company's financial statements;

n. To monitor the independence and qualification of the Company's external auditors;

o. To monitor the performance of the Company's internal audit function;

p. To monitor the Company's compliance with relevant laws, regulations and code of conduct;

q. To review the adequacy and effectiveness of risk management, internal control and governance systems;

r. To consider and examine such other matters as the ARC considers appropriate; and

s. To consider other matters as defined by the Board.

3 SUMMARY OF WORK OF THE ARC DURING THE FYE 2025

The summary of work of the ARC in the discharge of its duties and responsibilities for the FYE 2025 included the following: -

a. Review of Financial Statements

i. Reviewed the unaudited quarterly report and annual report of the Company and the Group prior to submission to the Board for consideration and approval.

ii. Reviewed the draft audited financial statements of the Company and the Group and ensured that the financial reporting and disclosure requirements of the relevant authorities are duly complied with prior to submission to the Board for consideration and approval.

b. Matters relating to External Audit

   i. Meeting with external auditors twice a year without the presence of the executive Board members and Management.

   ii. Reviewed the external auditors' re-appointment, scope of work and planning memorandum for the Company and the Group covering the audit objectives and approach, key audit areas and relevant accounting standards and other relevant pronouncements.

   iii. Reviewed the results of the audit, audit report and findings on financial and management performance of the Company and the Group, and reported the same to the Board.

   iv. Reviewed the proposed audit fees for the external auditors in respect of their audit of the Group and of the Company for the FYE 2025.

c. Matters relating to Internal Audit

   i. Reviewed the Internal Audit Plan for the FYE 2025 to ensure adequate scope and coverage on the activities of the Group based on the identified and assessed key risk areas.

   ii. Reviewed the Risk Based Internal Audit Reports in respect of the audit recommendations, Management responses as well as actions taken to improve the system of internal control and procedure.

   iii. Reviewed the adequacy and performance of the internal audit function and its comprehensive coverage of the Company and Group's activities.

   iv. Reviewed and recommended to the Board the engagement of outsourced internal auditors.

   v. Reviewed four (4) Internal Audit reports on the following audit areas: -

      - Underwater World Langkawi Sdn. Bhd. - aquarium operations
      - Eden Catering Sdn. Bhd. - Bank Negara Malaysia operations
      - Eden Catering Sdn. Bhd. - Institut Kanser Negara operations
      - Stratavest Sdn. Bhd.'s power plant equipment maintenance review

d. Other matters

   i. Reviewed the quarterly report on related party transactions and conflict of interest ("**COI**") situation for compliance with the Main LR of Bursa Malaysia Securities. There were no COI or any potential COI reported during the FYE 2025.

   ii. Deliberated and made recommendations to the Board on the debt settlement agreement and supplemental debt settlement agreement between Zil Enterprise Sdn. Bhd. ("**ZESB**") and the Group for the proposed settlement of debt owing by ZESB to the Group.

   iii. Reviewed and recommended the Company's COI Policy to the Board for adoption.

   iv. Reviewed and recommended the Company's Statement of Risk Management and Internal Control for adoption.

   v. Reviewed and approved this ARC Report.

   vi. Received updates from Management on the Group's cash flow position.

   vii. Received updates from Management on the Group's sustainability efforts.

4. INTERNAL AUDIT FUNCTION

The Board and the ARC are assisted by the in-house Internal Audit and Risk Assurance Department ("**IARAD**") and the outsourced internal audit service provider in maintaining a sound system of internal control. Internal audit plays an important functional role in helping to establish and maintain the best possible internal control environment in the Group.

GovernanceAdvisory.com Sdn. Bhd. (**"GASB"**) was appointed as the outsourced internal auditor of the Group on 13 May 2025 and delivered one internal audit report on Stratavest Sdn. Bhd.'s power plant equipment maintenance review to the ARC during the FYE 2025. The IARAD reports directly to the ARC in the performance of its duties and is guided by its charter. The internal audit function is independent and performs audit assignments with impartiality, proficiency and due professional care.

During FYE 2025, internal audit reports were presented to the ARC every quarter. In total, four (4) audit reports were completed, comprising three (3) reports by the IARAD and the remaining one (1) outsourced report by GASB.

The three (3) reports prepared by IARAD were for Underwater World Langkawi Sdn. Bhd., together with two (2) reports for Eden Catering Sdn. Bhd. i.e. for its Bank Negara Malaysia and Institut Kanser Negara operations respectively, while GASB's report was in relation to Stratavest Sdn. Bhd.

The total cost incurred for the internal audit function of the Group in respect of the FYE 2025 was approximately RM 160,000/-.

Moving forward, the internal audit function will enhance its risk-based auditing techniques, the level of staff expertise, internal controls and corporate governance processes to assist the Group in achieving its corporate goals.

This ARC Report is made in accordance with the Resolution passed by the Board on 29 October 2025.

STATEMENT OF DIRECTORS' RESPONSIBILITY

The Directors of Eden Inc. Berhad ("**the Directors**") are responsible to ensure the Financial Statements of the Company and its subsidiaries (**"the Group"**) and the Company have been drawn up in accordance with the Malaysian Financial Reporting Standards, International Financial Reporting Standards, and the requirements of the Companies Act 2016 ("**CA 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 2025 and of the financial performance and the cash flows of the Group and of the Company for the year then ended.

The Directors consider that, in preparing the audited financial statements:

a. The Group and the Company had used appropriate accounting policies which are consistently applied;

b. Reasonable and prudent judgments and estimates were made; and

c. Complete disclosures of all information required under the CA 2016 and the Main Market Listing Requirements of Bursa Malaysia Securities Berhad have been made and complied with.

The Directors are responsible for ensuring that the Company maintains accounting records that disclose with reasonable accuracy the financial position of the Group and the Company, and which enable them to ensure that the financial statements comply with the CA 2016.

The Directors also have general responsibilities for taking such steps that are reasonably available to them to safeguard the assets of the Group and the Company, to prevent and detect fraud and other irregularities.