IBRACO BERHAD

Registration No. 197101000730 (011286-P)
Incorporated in Malaysia

ADDENDUM TO ANNUAL REPORT 2025

Dear valued shareholders of
IBRACO BERHAD ("IBRACO" or "the Company"),

Reference is made to the Company's Annual Report for the financial year ended 31 December 2025, which was submitted to Bursa Malaysia Securities Berhad on 28 April 2026.

Pursuant to paragraph 9.25A of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, a listed issuer must disclose in its annual report, comparative financial data in a prescribed format for purposes of Shariah screening undertaken by the Securities Commission, for the current financial year and the immediate preceding financial year.

In this regard, the Company wishes to inform that the additional compliance information on Disclosure of Financial Data for Shariah Screening has been added to the Annual Report 2025, by way of an addendum to the Annual Report 2025. A copy of the addendum is enclosed for your reference.

Save as disclosed above, all other information contained in the Annual Report 2025 remains unchanged.

Yours faithfully
For and on behalf of
IBRACO BERHAD

May Wong Mei Ling
PC No. 202008002420
MIA 18483

ADDITIONAL COMPLIANCE INFORMATION

Disclosure of Financial Data for Shariah Screening

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

(A) Group Total Income and Total Assets

		Group	
Total Income	**Remarks**	**2025 (RM)**	**2024 (RM)**
Revenue		769,012,314	562,848,012
Other income		37,181,164	8,570,164
Share of result of associates		109,975	118,136
Total		**806,303,453**	**571,536,312**
Total Assets		**1,475,627,296**	**1,268,005,025**

(B) Business Activities

		Group	
Shariah Non-Compliant Activities	**Remarks**	**2025 (RM)**	**2024 (RM)**
Rental income received from tenant involved in Shariah non-compliant activities		7,647,546	7,379,428
Insurance income		692,717	-
Other Shariah non-compliant activities	Fair value gain from investment properties	13,451,975	5,300,000
Total		**21,792,238**	**12,679,428**

(C) Component of Financial Position

(i) Cash Component

		Group	
Islamic Account/Instruments	**Remarks**	**2025 (RM)**	**2024 (RM)**
Deposits with licensed bank		16,296,952	6,306,096
Cash at bank		23,230,899	9,278,868
Cash held under Islamic Housing Development Accounts		13,388,352	22,810,917
Cash in hand		44,822	50,779
Total		**52,961,025**	**38,446,660**

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

(i) Cash Component (Cont'd)

Conventional Account/Instruments	Remarks	Group 2025 (RM)	2024 (RM)
Deposits with licensed bank		8,267,480	3,468,161
Cash at bank		41,573,583	22,105,070
Cash held under Conventional Housing Development Accounts		7,830,566	9,125,901
Total		**57,671,629**	**34,699,132**

(ii) Debt Component

Islamic Financing	Remarks	Group 2025 (RM)	2024 (RM)
Current			
Bank borrowings		17,730,538	24,380,187
Revolving credit and financing		127,900,000	112,200,000
Non-Current			
Bank borrowings		40,931,234	40,314,165
Total		**186,561,772**	**176,894,352**

Conventional Borrowing	Remarks	Group 2025 (RM)	2024 (RM)
Current			
Term loans		9,554,411	11,403,415
Bridging loans		7,325,048	-
Revolving credit and loans		222,109,160	123,617,213
Invoice financing		1,921,778	10,412,500
Other interest bearing debt	Conventional debt (green financing)	35,946,657	15,242,437
Banker's acceptances		1,761,000	1,133,000
Hire purchase payables		7,403,939	6,604,027
Non-Current			
Term loans		31,847,669	58,147,254
Hire purchase payables		16,566,990	21,470,802
Total		**334,436,652**	**248,030,648**