THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

If you are in any doubt as to the course of action you should take, you should consult your stockbroker, solicitor, accountant, bank manager or other professional adviser immediately.

Bursa Malaysia Securities Berhad [Registration No. 200301033577 (635998-W)] ("Bursa Securities") has only perused through Part A of this Circular in respect of the Proposed New Shareholders' Mandate for Recurrent Related Party Transactions on a limited review basis pursuant to Paragraph 4.1 of Practice Note 18 of the Main Market Listing Requirements of Bursa Securities.

Bursa Securities takes no responsibility for the contents of this Circular, makes no representation as to its accuracy or completeness and expressly disclaims any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this Circular.

TIEN WAH PRESS HOLDINGS BERHAD
[Registration No. 199501011233 (340434-K)]
(Incorporated in Malaysia)

CIRCULAR TO SHAREHOLDERS

IN RELATION TO THE

PROPOSED RENEWAL OF EXISTING SHAREHOLDERS' MANDATE AND PROPOSED NEW SHAREHOLDERS' MANDATE FOR RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE OR TRADING NATURE

The above proposal will be tabled as Special Business at the Thirty-First Annual General Meeting ("**31st AGM**") of Tien Wah Press Holdings Berhad **("the Company").** The 31st AGM of the Company will be held at Level 6, Pacific Grand Ballroom, New Ocean World Fine Food City, No. 15, Jalan 19/1, Seksyen 19, 46300 Petaling Jaya, Selangor, Malaysia on **Wednesday, 20 May 2026 at 10.00 a.m.** or at any adjournment thereat.

Notice of the 31st AGM of the Company together with the Proxy Form are set out in the Annual Report 2025 of the Company which are available to be downloaded from our Company's website at www.tienwah.com or Bursa Securities' website at www.bursamalaysia.com. For further information, please refer to the Notice of the 31st AGM and the Administrative Guide of the 31st AGM.

The Proxy Form should be completed and lodged at the office of Company's Share Registrar, Tricor Investor & Issuing House Services Sdn. Bhd.(TIIH) at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia or alternatively to be deposited in the drop-in box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia not less than forty-eight (48) hours before the time for holding the 31st AGM i.e. no later than Monday, 18 May 2026 at 10.00 a.m. or any adjournment thereof. You may also submit the proxy appointment electronically via Vistra Share Registry and IPO (MY) portal at https://srmy.vistra.com, the procedures of which as set out in the Administrative Guide of the 31st AGM.The lodging of the Proxy Form will not preclude you from attending and voting at the 31st AGM if you subsequently wish to do so. The completed Proxy Form must be deposited/lodged before the lodgement cut-off date and time stated below:

Last date and time for lodging the Proxy Form	:	Monday, 18 May 2026 at 10.00 a.m.
Date and time of the AGM	:	Wednesday, 20 May 2026 at 10.00 a.m.

This Circular is dated 21 April 2026

DEFINITIONS

For the purpose of this Circular, except where the context otherwise requires, the following definitions shall apply throughout this Circular: -

"Act"	:	The Companies Act 2016, as amended from time to time and any re-enactment thereof
"AGM"	:	Annual General Meeting
"Anzpac"	:	Anzpac Services (Australia) Pty. Limited (Business No.: ACN 000032164), a company incorporated in Australia under the laws of Australia, Companies (New South Wales) Code, a wholly-owned subsidiary of MEIL
"APT"	:	Alliance Print Technologies Co., Ltd (Registration No.: 3700607532), a company incorporated under the Law on Foreign Investment in Vietnam in 1996 and the Law on Amendment of and Addition to a number of Article of the Law on Foreign Investment in Vietnam in 2000, a wholly-owned subsidiary of NTIV
"APTF"	:	Alliance Print Technologies FZE (Registration No.: 178665), a company incorporated in Jebel Ali Free Zone, Dubai, United Arab Emirates, a wholly-owned subsidiary of TWPH
"Board"	:	Board of Directors of Tien Wah Press Holdings Berhad
"BPJ"	:	PT Bintang Pesona Jagat (Registration No.: 8120107850698), a company incorporated in Indonesia, a 99.99%-owned subsidiary of MEIL and the remaining 0.01% of the total number of issued shares is owned by MVHL, hence, an effectively wholly-owned subsidiary of MEIL
"Bursa Securities"	:	Bursa Malaysia Securities Berhad [Registration No.: 200301033577 (635998-W)]
"Director(s)"	:	Has the meaning given in Section 2(1) of the Capital Markets and Services Act 2007 and includes any person who is or was within the preceding six (6) months of the date on which the terms of the transaction were agreed upon:- (i) a director of the listed issuer, its subsidiary or holding company; or (ii) a chief executive officer of the listed issuer, its subsidiary or holding company
"Listing Requirements"	:	Main Market Listing Requirements of Bursa Securities, as amended from time to time and any re-enactment thereof
"LPD"	:	31 March 2026, being the latest practicable date prior to the printing of this Circular
"Major Shareholder(s)"	:	A person, who includes any person who is or was within the preceding six (6) months of the date on which the terms of the transaction were agreed upon, a major shareholder of the listed issuer or any other corporation which is its subsidiary or holding company, has an interest or interests in one (1) or more voting shares in the Company and the total number of voting shares, or the aggregate of the total number of those voting shares, are:- (a) 10% or more of the total number of voting shares in the Company; or (b) 5% or more of the total number of voting shares in the Company where such person is the largest shareholder of the Company. For the purpose of this definition "interest in shares" shall have the meaning given in Section 8 of the Act
"MEIL"	:	Max Ease International Limited (Company No.: 1250981), a company incorporated in Hong Kong under the laws of Hong Kong S.A.R., a 51%-owned subsidiary of TWPH and the remaining 49% total number of issued shares is owned by NTIH
"MEIS"	:	Max Ease International (SG) Pte. Ltd. (Registration No.: 202140010W), a company incorporated in Singapore under the Companies Act 1967 of Singapore, a wholly-owned subsidiary of MEIL

"MEIL Group"	:	MEIL and its subsidiary companies
"MVHL"	:	Max View Holdings Limited (Company No.: 2417577), a company incorporated in Hong Kong under the laws of Hong Kong S.A.R., a wholly-owned subsidiary of MEIL
"NT Lam"	:	New Toyo Lamination (M) Pte. Ltd. (Registration No.: 200512716G), a company incorporated under the Companies Act 1967 of Singapore, a wholly-owned subsidiary of NTIH
"NTA"	:	New Toyo Aluminium Paper Product Co., (Pte.) Ltd. (Registration No.: 197501794G), a company incorporated under the Companies Act 1967 of Singapore, a wholly-owned subsidiary of NTIH
"NTG"	:	New Toyo Aluminium Gulf Paper Packaging FZE (Registration No.: 184519), a company incorporated in Jebel Ali Free Zone, Dubai, United Arab Emirates, a wholly-owned subsidiary of NT Lam
"NTCP"	:	New Toyo Corrugated Products Pte. Ltd. (Registration No.: 199705095Z), a company incorporated under the Companies Act 1967 of Singapore, a wholly-owned subsidiary of NTIH
"NTIH"	:	New Toyo International Holdings Ltd. (Registration No.: 199601387D), a public listed company incorporated under the Companies Act 1967 of Singapore and listed on the Mainboard of the Singapore Exchange on 4 April 1997, the ultimate holding company of TWPH via its shareholdings in TWH1990 and SPI pursuant to Section 8(4) of the Act
"NTIH Group"	:	NTIH and its subsidiary companies
"NTIT"	:	New Toyo International Co. (Pte.) Ltd. (Registration No.: 199206250C), a company incorporated under the Companies Act 1967 of Singapore, a wholly-owned subsidiary of NTIH
"NTIV"	:	New Toyo Investments Pte. Ltd. (Registration No.: 199600807W), a company incorporated under the Companies Act 1967 of Singapore, a wholly-owned subsidiary of TWPH
"NTPHK"	:	New Toyo Pulppy (Hong Kong) Limited (Company No.: 127108), a company in which Yen Wen Hwa is also a director and major shareholder via his shareholdings in Greeting Tomt Limited
"NTPV"	:	New Toyo Pulppy (Vietnam) Co., Ltd. (Registration No.: 3700240066), a company incorporated under the Law on Foreign Investment in Vietnam in 1996 and the Law on Amendment of and Addition to a number of Article of the Law on Foreign Investment in Vietnam in 2000, a wholly-owned subsidiary of NTPHK
"NTVN"	:	New Toyo (Vietnam) Aluminium Paper Packaging Co., Ltd. (Registration No.: 0302476684), a company incorporated under the Law on Foreign Investment in Vietnam in 1996 and the Law on Amendment of and Addition to a number of Article of the Law on Foreign Investment in Vietnam in 2000, a wholly-owned subsidiary of NTIH
"PBC"	:	Paper Base Converting Sdn. Bhd. [Registration No.: 199601025760 (398112-V)], a wholly-owned subsidiary of NT Lam
"Person(s) connected"	:	In relation to any person (referred to as "said Person") means such person who falls under any one of the following categories: - (a) A family member of the Said Person which family shall have the meaning given in Section 197 of the Act; (b) A trustee of a trust (other than a trustee for a share scheme for employees or pension scheme) under which the Said Person, or a family member of the Said Person, is the sole beneficiary; (c) A partner of the Said Person;

		(d) A person, or where the person is a body corporate, the body corporate or its directors, who is/are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the said Person; (e) A person, or where the person is a body corporate, the body corporate or its directors, in accordance with whose directions, instructions or wishes the said Person is accustomed or is under an obligation, whether formal or informal, to act; (f) A body corporate in which the said Person, or persons connected with the said Person are entitled to exercise, or control the exercise of, not less than 20% of the votes attached to voting shares in the body corporate; or (g) A body corporate which is a related corporation of the said Person
"Proposed New Shareholders' Mandate"	:	Proposed new shareholders' mandate for additional Recurrent Related Party Transactions to be entered by TWPH Group
"Proposed Renewal of Existing Shareholders' Mandate"	:	Proposed renewal of existing shareholders' mandate for existing Recurrent Related Party Transactions to be entered by TWPH Group
"Proposed Shareholders' Mandate"	:	Proposed Renewal of Existing Shareholders' Mandate and Proposed New Shareholders' Mandate
"Recurrent Transactions(s)" or "RRPT"	:	Recurrent related party transactions of a revenue or trading nature which are necessary for the day-to-day operations and are in the ordinary course of business of the TWPH Group as specified in Section 2.3 of this Circular
"Related Party(ies)"	:	A "director", "major shareholder" or "person connected" with such director or major shareholder who are interested in the RRPT as set out in Section 2.2 of the Circular
"Senior Management"	:	One who generally holds the highest level of management responsibility and decision-making authority within the Company. This would typically include the Chief Executive Officer ("CEO") (who is not a Director), the other C-suites or persons directly reporting to the CEO, and such person must be the highest paid.
"Shareholders' Mandate"	:	Shareholders' Mandate pursuant to Paragraph 10.09 of the Listing Requirements for TWPH and its subsidiary companies to enter into RRPT
"SPI"	:	Singapore Pacific Investments Pte. Ltd. (Registration No.: 200612370D), a company incorporated under the Companies Act 1967 of Singapore, a wholly-owned subsidiary of NTIH
"TAFP"	:	Toyoma Aluminium Foil Packaging Sdn. Bhd. [Registration No.: 197801007075 (44110-D)], a company in which Yen Wen Hwa is also a director and major shareholder
"TNCP"	:	Toyoma Non-Carbon Paper Manufacturer Sdn. Bhd. [Registration No.: 199801007104 (463231-W)], a wholly-owned subsidiary of NTIH
"TWH1990"	:	Tien Wah Holdings (1990) Sdn. Bhd. [Registration No.: 199001009743 (201315-P)], a wholly-owned subsidiary of NT Lam
"TWPH" or "Company"	:	Tien Wah Press Holdings Berhad [Registration No.: 199501011233 (340434-K)]
"TWPH Group" or "Group"	:	TWPH and its subsidiary companies
"TWPM"	:	Tien Wah Press (Malaya) Sdn. Bhd. [Registration No.: 196001000181 (3850-D)], a wholly-owned subsidiary of TWPH
"TWPP"	:	Tien Wah Properties Sdn. Bhd. [Registration No.: 199701013008 (428504-A)], a wholly-owned subsidiary of TWPH

"TWPS"	:	Tien Wah Press Services Sdn. Bhd. [Registration No.: 202401053077 (1598919-D)], a wholly-owned subsidiary of TWPP
"VT"	:	Vina Toyo Company Ltd. (Registration No.: 0301798826), a company incorporated under the Law on Foreign Investment in Vietnam in 1996 and the Law on Amendment of and Addition to a number of Article of the Law on Foreign Investment in Vietnam in 2000, a 50%-owned subsidiary of NTCP
"YSH"	:	Yen & Son Holdings Pte. Ltd. (Registration No.: 199304423R), a company incorporated under the Companies Act 1967 of Singapore, a major shareholder of TWPH in which Yen Wen Hwa and has an interest and is deemed interested by virtue of its shareholdings in NTIH and NTIH is the ultimate holding company of TWPH

Currency

"RM" and "sen"	:	Ringgit Malaysia and sen respectively
"USD"	:	United States Dollar

All reference to "we", "us", "our" and "ourselves" are to our Company. All reference to "you" in this Circular are to the shareholders of our Company.

Words incorporating the singular shall, where applicable, include the plural and vice versa and words incorporating the masculine gender shall, where applicable, include the feminine and neuter genders and vice versa. Reference to persons shall include a corporation, unless otherwise specified.

Any reference in this Circular to any enactment is a reference to that enactment as for the time being amended or re-enacted. Any reference to a time of day in this Circular shall be a reference to Malaysian time, unless otherwise specified.

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CIRCULAR TO SHAREHOLDERS IN RELATION TO THE PROPOSED SHAREHOLDERS' MANDATE CONTAINING: -

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TIEN WAH PRESS HOLDINGS BERHAD
[Registration No. 199501011233 (340434-K)]
(Incorporated in Malaysia)

Registered Office:

12th Floor, Menara Symphony
No. 5, Jalan Prof. Khoo Kay
Kim Seksyen 13
46200 Petaling Jaya
Selangor, Malaysia

21 April 2026

Directors:

Yen Wen Hwa *(Chairman, Non-Independent Non-Executive Director)*
Lee Chee Whye *(Executive Director, Chief Executive Officer)*
Angela Heng Chor Kiang *(Executive Director)*
Tung Kum Hon *(Independent Non-Executive Director)*
YM Tengku Djan Ley Bin Tengku Mahaleel *(Independent Non-Executive Director)*
Tay Seok Kian *(Independent Non-Executive Director)*

To: The Shareholders of Tien Wah Press Holdings Berhad

Dear Sir/Madam,

PROPOSED SHAREHOLDERS' MANDATE

---

1. INTRODUCTION

Our Company had on 27 May 2025 obtained the proposed renewal of existing shareholders' mandate for the TWPH Group to enter into RRPTs on terms that are not more favourable to the Related Parties than those generally available to the public.

The approval shall be in accordance with the Listing Requirements and will lapse at the conclusion of the forthcoming AGM of the Company unless approval for its renewal is obtained from the shareholders of the Company at the AGM.

On 13 April 2026, the Board of Directors of the Company had announced that the Company proposed to seek its shareholders' approval for the Proposed Shareholders' Mandate at the forthcoming AGM in line with Paragraph 10.09 of the Listing Requirements.

THE PURPOSE OF THIS CIRCULAR IS TO PROVIDE YOU WITH THE DETAILS OF THE PROPOSED SHAREHOLDERS' MANDATE AND TO SEEK YOUR APPROVAL FOR THE ORDINARY RESOLUTION PERTAINING TO THE PROPOSED SHAREHOLDERS' MANDATE TO BE TABLED AT THE FORTHCOMING AGM, THE NOTICE OF AGM IS SET OUT IN THE ANNUAL REPORT 2025.

YOU ARE ADVISED TO READ AND CONSIDER CAREFULLY THE CONTENTS OF THIS CIRCULAR BEFORE VOTING ON THE ORDINARY RESOLUTION TO GIVE EFFECT TO THE PROPOSED SHAREHOLDERS' MANDATE AT THE FORTHCOMING AGM.

2. DETAILS OF THE PROPOSED SHAREHOLDERS' MANDATE

2.1 Background Information

Pursuant to Paragraph 10.09 (2), Part E of Chapter 10 of the Listing Requirements, a listed issuer may seek shareholders' mandate for the RRPT which are necessary for its day-to-day operations subject to the following: -

(i) the transactions are in the ordinary course of business and are on terms not more favourable to the related party than those generally available to the public;

(ii) the shareholders' mandate is subject to annual renewal and disclosure is made in the annual report of the aggregate value of transactions conducted pursuant to the shareholder mandate during the financial year where the aggregate value is equal to or more than the threshold prescribed under Paragraph 10.09(1)(a) of the Listing Requirements;

(iii) a circular for the shareholders' mandate shall include the information as may be prescribed by Bursa Securities. The draft Circular must be submitted to Bursa Securities together with a checklist showing compliance with such information;

(iv) in a meeting to obtain the shareholders' mandate, the interested director, interested major shareholder or interested person connected with a director or major shareholder; and where it involves the interest of an interested person connected with a director or major shareholder, such director or major shareholder, must not vote on the resolution to approve the transactions. An interested director or interested major shareholder must ensure that persons connected with him abstain from voting on the resolution approving the transactions; and

(v) the listed issuer immediately announces to Bursa Securities when the actual value of a RRPT entered into by the listed issuer, exceeds the estimated value of the RRPT disclosed in the circular by 10% or more and the announcement must include the information as may be prescribed by Bursa Securities.

Where a listed issuer has procured a shareholders' mandate in respect of RRPT pursuant to Paragraph 10.09(2) of the Listing Requirements, the provisions under Paragraph 10.08 of the Listing Requirements shall not apply to the RRPT which are comprised in the said mandate during the validity period of the mandate.

The Shareholders' mandate for the RRPT is also subject to the following:

(a) The transactions are conducted on normal commercial terms;

(b) The transactions are not detrimental to the minority shareholders;

(c) The transactions are conducted on arm's length basis; and

(d) Details of the transactions containing the information as set out in Annexure PN12-A of the Listing Requirements will be set out in this circular.

The Board proposes to renew its existing mandate and additional mandate from its shareholders to enter into the RRPT pursuant to and in compliance with the conditions stated in Paragraph 10.09 of the Listing Requirements.

TWPH is principally an investment holding company and provides management services to its subsidiaries while the activities of its subsidiary companies are as follows: -

Name of Company	**Principal Activities**	**Effective interest**
Held by TWPH		**%**
TWPM	Dormant	100
TWPP	Investment property holding and investment holding	100
NTIV	Investment holding	100
APTF	Packing and packaging material manufacturing	100
MEIL	Investment holding and trading of cigarette packaging boxes	51
Held by a subsidiary, TWPP		
TWPS	Food and beverages, event management and investment holding	100
Held by a subsidiary, NTIV		
APT	Provision of printing services for tobacco packaging and packaging services in general	100
Held by a subsidiary, MEIL		
Anzpac	Dormant	51
MVHL	Investment holding	51
BPJ	Printing and supplies of printing products	51
MEIS	Dormant	51

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2.2 Classes of Related Party

The Proposed Shareholders' Mandate will apply to transactions with the following classes of Related Parties: -

Related Party	TWPH Relationship with Related Party
Yen Wen Hwa	The Non-Independent Non-Executive Chairman of TWPH. He is the Executive Chairman of NTIH. He is also a major shareholder of TAFP and TWPH via his shareholdings in YSH and NTIH pursuant to Section 8(4) of the Act. He is a Director of TWPP, Anzpac, NTPHK, NTPV, TAFP and VT.
Angela Heng Chor Kiang ("Angela Heng")	The Executive Director of TWPH. She is the Executive Director and Group Chief Executive Officer of NTIH. She is also a Director of MEIL, MEIS, Anzpac, APTF, SPI, NT Lam, TWH1990, NTIT, PBC, TNCP, NTG, BPJ, MVHL and NTCP.
Lu Le Nhi	A major shareholder of TWPH via the shares held by her spouse, Yen Wen Hwa and her shareholdings in YSH and NTIH pursuant to Section 8(4) of the Act. She is also a Director of NTA.
YM Tengku Djan Ley Bin Tengku Mahaleel ("Tengku Djan")	The Independent Non-Executive Director of TWPH. He is also the son of YM Tengku Tan Sri Dr. Mahaleel Bin Tengku Ariff ("Tengku Mahaleel") who is a Director and Shareholder of TAFP.
YSH	A major shareholder of TWPH via its shareholdings in NTIH pursuant to Section 8(4) of the Act.
NTPHK	Company in which Yen Wen Hwa is a Director and also a major Shareholder via his shareholdings in Greeting Tomt Limited.
NTPV	Wholly-owned subsidiary of NTPHK. Company in which Yen Wen Hwa is a major shareholder via his shareholdings in Greeting Tomt Limited.
NTIH*	The ultimate holding company of TWPH via its shareholdings in TWH1990 and SPI pursuant to Section 8(4) of the Act.
NT Lam*	A major shareholder of TWPH via its shareholdings in TWH1990 pursuant to Section 8(4) of the Act.
NTIT*, NTVN*, TNCP*, NTCP*, NTA*, NTFP* and NTG*	Wholly-owned subsidiary companies of NTIH.
SPI*	Major shareholder of TWPH with a 30.18% direct equity interest.
TWH1990*	Major shareholder of TWPH with a 24.45% direct equity interest.
VT*	A 50%-owned company of NTCP, which in turn is a wholly-owned subsidiary of NTIH, the ultimate holding company of TWPH.
PBC*	A wholly-owned subsidiary of NT Lam, which in turn is a wholly-owned subsidiary of NTIH, the ultimate holding company of TWPH.
MEIL**	A 51%-owned subsidiary of TWPH and 49%-owned by NTIH.
Anzpac**	A wholly-owned subsidiary of MEIL.
MVHL**	A wholly-owned subsidiary of MEIL.
MEIS**	A wholly-owned subsidiary of MEIL.
BPJ**	An effectively wholly-owned subsidiary of MEIL.

Note:
* *NTIH Group*
** *MEIL Group*

2.3 Nature of RRPTs and Estimated Values

The details of the RRPTs and their estimated values as set out below, are transactions to be entered into by TWPH Group with the Related Parties in the ordinary course of business under the Proposed Shareholders' Mandate: -

Nature of Transaction	Company in TWPH Group involved in the RRPT	Related Parties	Existing Mandate: Estimated aggregate value as disclosed in the preceding year's circular to shareholders dated 24 April 2025 RM'000	Existing Mandate: Actual value transacted from the previous AGM to LPD on 31 March 2026 RM'000	Deviation where the actual transacted value exceeded the estimated transacted value by 10% or more	Estimated aggregate value from the forthcoming AGM to the next AGM+ RM'000
PROPOSED RENEWAL OF EXISTING SHAREHOLDERS' MANDATE						
Sales of paper/paperboard and related products, converting services and sheeting services	APTF	PBC	40,000	-	-	40,000
	APT			-		
	MEIL			-		
	BPJ			-		
	APTF	NTA		-		
	APT			-		
	MEIL			-		
	BPJ			-		
	APTF	NTVN		-		
	APT			-		
	MEIL			-		
	BPJ			-		
	APTF	NTIT		134		
	APT			-		
	MEIL			-		
	BPJ			-		
	APTF	NTG		810		
	APT			-		

Nature of Transaction	Company in TWPH Group involved in the RRPT	Related Parties	Existing Mandate: Estimated aggregate value as disclosed in the preceding year's circular to shareholders dated 24 April 2025 RM'000	Existing Mandate: Actual value transacted from the previous AGM to LPD on 31 March 2026 RM'000	Deviation where the actual transacted value exceeded the estimated transacted value by 10% or more	Estimated aggregate value from the forthcoming AGM to the next AGM+ RM'000
PROPOSED RENEWAL OF EXISTING SHAREHOLDERS' MANDATE						
	MEIL			-		
	BPJ			-		
Purchases of paper/paperboard and related products, converting services and sheeting services	APTF	PBC	40,000	-	-	40,000
	APT			-		
	MEIL			-		
	BPJ			3,909		
	APTF	NTA		-		
	APT			-		
	MEIL			-		
	BPJ			-		
	APTF	NTVN		-		
	APT			3		
	MEIL			-		
	BPJ			-		
	APTF	NTIT		-		
	APT			-		
	MEIL			-		
	BPJ			-		
	APTF	NTG		671		
	APT			-		
	MEIL			-		
	BPJ			-		

Nature of Transaction	Company in TWPH Group involved in the RRPT	Related Parties	Existing Mandate		Deviation where the actual transacted value exceeded the estimated transacted value by 10% or more	Estimated aggregate value from the forthcoming AGM to the next AGM+ RM'000
			Estimated aggregate value as disclosed in the preceding year's circular to shareholders dated 24 April 2025 RM'000	Actual value transacted from the previous AGM to LPD on 31 March 2026 RM'000		
PROPOSED RENEWAL OF EXISTING SHAREHOLDERS' MANDATE						
Sales of printed tobacco folding cartons and printed products	APTF	NTPV	1,000	-	-	1,000
	APT			-		
	MEIL			-		
	BPJ			-		
	APTF	PBC		-		
	APT			-		
	MEIL			-		
	BPJ					
Purchases of ink, solvents, coatings and other related items	APT	AIS	15,000	-	-	-
	MEIL			-		
Purchases of printed tobacco folding cartons and printed products	APTF	PBC	6,000	-	-	6,000
	APT			-		
	MEIL			329		
	BPJ			-		
Purchases of packing materials	APTF	VT	500	-	-	500
	APT			-		
	MEIL			-		
	BPJ			-		
Purchases of tissue paper	APT	NTPV	50	6	-	50
Payment of management fees	TWPM	NTIH	5,000	-	-	5,000
	NTIV			-		
	APTF			692		

<table>
<tr><th rowspan="2">Nature of Transaction</th><th rowspan="2">Company in TWPH Group involved in the RRPT</th><th rowspan="2">Related Parties</th><th colspan="2">Existing Mandate</th><th rowspan="2">Deviation where the actual transacted value exceeded the estimated transacted value by 10% or more</th><th rowspan="2">Estimated aggregate value from the forthcoming AGM to the next AGM+
RM’000</th></tr>
<tr><th>Estimated aggregate value as disclosed in the preceding year’s circular to shareholders dated 24 April 2025
RM’000</th><th>Actual value transacted from the previous AGM to LPD on 31 March 2026
RM’000</th></tr>
<tr><td colspan="3"><u>PROPOSED RENEWAL OF EXISTING SHAREHOLDERS’ MANDATE</u></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="4"></td><td>APT</td><td rowspan="4"></td><td rowspan="4"></td><td>-</td><td rowspan="4"></td><td rowspan="4"></td></tr>
<tr><td>MEIL</td><td>1,633</td></tr>
<tr><td>Anzpac</td><td>-</td></tr>
<tr><td>BPJ</td><td>-</td></tr>
<tr><td>Rental of office space situated at 16 Soon Lee Road, Singapore 628079 (2,350 square feet) (a)</td><td>MEIL</td><td>NTA</td><td>200</td><td>142</td><td>-</td><td>200</td></tr>
<tr><td>Rental of warehouse and storage space situated at Plot No. S40404, PO Box. No. 263505, Jebel Ali Free Zone, Dubai U.A.E. (4,176 square feet) (b)</td><td>APTF</td><td>NTG</td><td>1,000</td><td>8</td><td>-</td><td>1,000</td></tr>
<tr><td rowspan="2">Exchange of foreign currencies</td><td rowspan="2">APTF</td><td>NTIT</td><td rowspan="2">10,000</td><td>677</td><td rowspan="2">-</td><td rowspan="2">10,000</td></tr>
<tr><td>NTG</td><td>-</td></tr>
<tr><td rowspan="6">Sales of paper/paperboard and related products, ink, solvent, coating and other related items, converting services, sheeting services, tooling and cylinder base</td><td>APTF</td><td rowspan="3">BPJ</td><td rowspan="6">8,500</td><td>-</td><td rowspan="6">-</td><td rowspan="6">8,500</td></tr>
<tr><td>APT</td><td>-</td></tr>
<tr><td>MEIL</td><td>-</td></tr>
<tr><td>APTF</td><td rowspan="3">MEIL</td><td>-</td></tr>
<tr><td>APT</td><td>-</td></tr>
<tr><td>BPJ</td><td>-</td></tr>
<tr><td rowspan="4">Purchases of paper/paperboard and related products, ink, solvent, coating and other related items, converting</td><td>APTF</td><td rowspan="3">BPJ</td><td rowspan="4">8,500</td><td>-</td><td rowspan="4">-</td><td rowspan="4">8,500</td></tr>
<tr><td>APT</td><td>-</td></tr>
<tr><td>MEIL</td><td>-</td></tr>
<tr><td>APTF</td><td>MEIL</td><td>-</td></tr>
</table>

Nature of Transaction	Company in TWPH Group involved in the RRPT	Related Parties	Existing Mandate		Deviation where the actual transacted value exceeded the estimated transacted value by 10% or more	Estimated aggregate value from the forthcoming AGM to the next AGM+ RM'000
			Estimated aggregate value as disclosed in the preceding year's circular to shareholders dated 24 April 2025 RM'000	Actual value transacted from the previous AGM to LPD on 31 March 2026 RM'000		
<u>PROPOSED RENEWAL OF EXISTING SHAREHOLDERS' MANDATE</u>						
services, sheeting services, tooling and cylinder base	APT			-		
	BPJ			-		
Management/ administrative fee received	MEIL	TWPH	6,000	2,078	-	6,000
	Anzpac			-		
	BPJ			1,698		
Sales of scrap paper	APT	NTPV	11,000	976	-	11,000
Payment of management information service fee	MEIL	TWPM	1,000	-	-	-
	Anzpac			-		
	BPJ			-		
Sales of event package for the usage of banquet hall (c)	TWPS	NTIH Group	1,000	302	-	1,000
Payment of service fees for the service rendered during the usage of banquet hall (d)	TWPS	TAFP	15,000	-	-	15,000
Rental of banquet hall situated at Pacific Grand Ballroom, New Ocean World Fine Food City, No.15, Jalan 19/1, Seksyen 19, 46300 Petaling Jaya, Selangor, Malaysia (e)	TWPS	TAFP	880	264	-	1,600
Total			**170,630**	**14,332**	**-**	**155,350**

Notes:-

[+] *The estimated value in respect of the transaction above is based on prevailing prices which competitive market prices are obtained from the Related Parties and management estimates. The estimated amount is further based on the assumptions that current level of the Group's operation will continue and all external conditions remain constant. Due to the nature of the transaction, the actual value of the transactions may vary from the estimated value disclosed above.*

[(a)] *MEIL rental payment to NTA at SGD4,000.00 per month commencing from 1 April 2025 to 31 March 2026 and 1 April 2026 to 31 March 2027 for the provision of its office space.*

[(b)] *APTF rental payment to NTG is up to AED45,828.00 per month based on allocated space commencing from 1 December 2021 up to either party giving one (1) month advance notice in writing for the provision of its warehouse and storage space.*

[(c)] *In the course of TWPS's business, it is anticipated that NTIH Group will acquire event packages for the usage of banquet hall from TWPH Group and such sales may include food and beverage, audio and visual services and other support services.*

[(d)] *TWPS payment to TAFP as the service provider for the banquet hall and such services may include food and beverage, audio and visual services and other support services.*

[(e)] *TWPS rental payment to TAFP at RM87,965.00 per month will commence from 16 January 2026 to 15 August 2026 and RM90,603 per month will commence from 16 August 2026 to 15 August 2027 for the provision of its banquet hall due to rental-free period granted by TAFP.*

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PROPOSED NEW SHAREHOLDERS' MANDATE

In addition to the above Proposed Renewal of Existing Shareholders' Mandate, the Board proposes New Shareholders' Mandate for reimbursement of employment costs for a seconded employee. Recurrent Transactions are affected as and when the needs arise.

Nature of Transaction	Company in TWPH Group involved in the RRPT	Related Parties	Actual value transacted from the first date of transaction to LPD on 31 March 2026 RM'000	Estimated value from the LPD on 31 March 2026 up to the forthcoming AGM RM'000	Estimated aggregate value from the forthcoming AGM to the next AGM+ RM'000
Reimbursement of employment costs for a seconded employee	APTF	NTIT	108(1)	36(1)	500(2)

Notes:-

\+ *The estimated value in respect of the transaction above is based on prevailing prices which competitive market prices are obtained from the Related Parties and management estimates. The estimated amount is further based on the assumptions that current level of the Group's operation will continue and all external conditions remain constant. Due to the nature of the transaction, the actual value of the transactions may vary from the estimated value disclosed above.*

(1) *The aggregate value of the transaction entered into is less than 5%.*

(2) *APTF reimbursement to NTIT for employment costs of a seconded employee up to RM40,000.00 per month, effective from 1 January 2026. The aggregate value of the transaction is less than 5%.*

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2.4 Amount due and owing under RRPT

The Company, as part of its credit management practices, will carry out periodic reviews to ensure that all amounts owing by the Related Parties are paid within the credit period.

In relation to the above, for the financial year ended 31 December 2025, there were no amounts due to the Company from the Related Parties pursuant to the Recurrent Transactions that exceeded the credit period. Hence, there was no late payment charges imposed on the Related Parties.

2.5 Validity Period of the Proposed Shareholders' Mandate

The Proposed Shareholders' Mandate is subject to annual renewal and as such, the approval of the shareholders for a renewal of the existing shareholders' mandate will be sought at each subsequent AGM of the Company.

The authority to be conferred by the Proposed Shareholders' Mandate, will take effect from the passing of the ordinary resolution proposed at the forthcoming AGM and shall remain in full effect until: -

(i) the conclusion of the next AGM of the Company following the AGM at which this Ordinary Resolution shall be passed, at which time it will lapse, unless by a resolution passed at the meeting, the authority conferred by this resolution is renewed; or

(ii) the expiration of the period within which the next AGM after the date it is required to be held pursuant to Section 340(2) of the Act (but shall not extend to such extension as may be allowed pursuant to Section 340(4) of the Act); or

(iii) revoked or varied by resolution passed by the shareholders of the Company at general meeting;

whichever is the earlier.

2.6 Review Procedures for the RRPT

The TWPH Group has established the following procedures and guidelines to ensure that the RRPTs are undertaken on an arm's length basis, on transaction prices and on normal commercial terms consistent with the TWPH Group's usual business practices and policies, which are not more favourable to the Related Parties than those generally available to third parties/public and are not to the detriment of the minority shareholders: -

(i) A list of the Related Parties is circulated within the TWPH Group and all Directors and Senior Management are notified that all RRPTs are required to be undertaken on an arm's length basis and on normal commercial terms and not more favourable than those generally available to third parties or the public and are not to the detriment of the minority shareholders;

(ii) Where the new RRPT is equal to or below RM100,000, it will be reviewed and approved by at least one (1) Senior Management and where the new RRPT is above RM100,000, it will be reviewed by the Senior Management and approved by the Audit and Risk Committee of the Company before they are entered into to ensure that the terms are not more favourable than those generally available to the public;

(iii) All RRPTs will be reported to the Audit and Risk Committee. The Audit and Risk Committee, through the Internal Audit will review all aspects of the RRPTs entered into to ensure that the relevant approvals have been obtained and that the transactions are conducted at arm's length basis;

(iv) The annual internal audit plan shall incorporate a review of all RRPTs entered into pursuant to the Proposed Shareholders' Mandate to ensure that relevant approvals from the Board and shareholders have been obtained and review procedures are followed;

(v) The Board through the Audit and Risk Committee shall review the internal audit reports to ascertain that the procedures established to monitor RRPTs have been complied with;

(vi) If a member of the Board, the Audit and Risk Committee or the Senior Management has an interest, as the case may be, he shall abstain from any decision making by the Board, Audit and Risk Committee or Senior Management in respect of the said transactions;

(vii) All RRPTs entered into pursuant to the Proposed Shareholders' Mandate will be recorded by the Company in a register or records maintained by the Company;

(viii) Save as stated above, the transaction prices, terms and conditions are determined by market forces and are comparable to those applicable transactions with the public, which depend on the demand and supply of the products and services;

(ix) The cost-plus method is used to determine the transaction prices by adding an appropriate mark-up to the cost. The mark-up earned is consistent with those earned from unrelated party transactions; and

(x) Alternatively, prices are determined by tenders, competitive quotations or negotiations and are based on industry practice in the ordinary course of business.

At least two (2) other contemporaneous transactions with unrelated third parties for similar products/service and/or quantities will be used as comparison, wherever possible, to determine whether the price and terms offered to/by the related parties are fair and reasonable and comparable to those offered to/by other unrelated third parties for the same or substantially similar type of products/services and/or quantities. Where quotation or comparative pricing from unrelated third parties cannot be obtained, the transaction price will be determined by the Group based on those offered by/to other unrelated parties for the same or substantially similar type of transaction to ensure that the RRPT is not detrimental to the Group.

3. STATEMENT BY THE AUDIT AND RISK COMMITTEE

The Audit and Risk Committee of the Company has seen and reviewed the procedures mentioned in **Section 2.6** above and is of the view that: -

(i) the said procedures for the RRPTs as well as the annual review to be made by the Audit and Risk Committee in relation thereto, are sufficient to ensure that the RRPTs will be made at arm's length and in accordance with the Company's normal commercial terms and are not more favourable to the Related Parties than those generally available to the public and are not to the detriment of the minority shareholders;

(ii) the Group has in place adequate procedures and processes to monitor, track and identify RRPTs in a timely and orderly manner; and

(iii) the Audit and Risk Committee will review these procedures and processes on a yearly basis or whenever the need arises.

4. DISCLOSURE IN ANNUAL REPORT

Disclosure will be made in accordance with Section 3.1.5 of Practice Note 12 of the Listing Requirements, which requires a breakdown of the aggregate value of the RRPTs entered into during the financial year, amongst others, based on the following information: -

(i) the type of the RRPTs made; and

(ii) the names of the Related Parties involved in each type of the RRPTs made and their relationships with the Company.

The above disclosure will be made in the Company's annual report for each subsequent financial year after the Proposed Shareholders' Mandate has been renewed.

In addition, if the actual value of the RRPTs entered into by the Group exceeds the estimated value of the RRPTs disclosed in the circular to shareholders on the Proposed Shareholders' Mandate by 10% or more, the Company will make an immediate announcement to Bursa Securities.

5. RATIONALE AND BENEFITS FOR THE PROPOSED SHAREHOLDERS' MANDATE

The RRPTs to be entered into by the TWPH Group with the Related Parties are all conducted in the ordinary course of business. They are recurring transactions of revenue or trading nature which are likely to occur with some degree of frequency and could arise at any time and from time to time. These transactions may be constrained by the time-sensitive nature and confidentiality of such transactions, and as such, it may be impractical to seek shareholders' approval on a case-to-case basis before entering into such related party transactions.

The RRPTs are considered by the Board to be beneficial to the TWPH Group as they constitute transactions which are necessary for the day-to-day operations of the TWPH Group, which contribute to the generation of its turnover and profit. The close commercial relationships that had been established with the Related Parties have created an effective network that the TWPH Group can draw upon to support its operational needs, deriving synergistic and operational benefits to support its marketing, distribution and manufacturing functions.

The Proposed Shareholders' Mandate, if approved by the shareholders, will eliminate the need to make regular announcements to Bursa Securities or to issue separate circulars to shareholders and to convene separate general meetings on each occasion to seek shareholders' prior approval for the entry by the Group into such transactions. Also, it would substantially reduce administrative time, inconvenience and expenses associated with the making of such announcements and the convening of such meetings, without compromising the corporate objectives and adversely affecting the business opportunities available to the TWPH Group.

Hence, the Directors are seeking approval from the shareholders on the RRPTs as described under Section 2.3 of this Circular.

6. FINANCIAL EFFECTS OF THE PROPOSED SHAREHOLDERS' MANDATE

The Proposed Shareholders' Mandate is not expected to have any effect on the issued share capital of TWPH, as well as the consolidated earnings and net assets of the TWPH Group.

7. INTERESTS OF DIRECTORS, MAJOR SHAREHOLDERS AND/OR PERSONS CONNECTED TO THEM

The direct and indirect shareholdings of the interested directors, major shareholders and persons connected to them in TWPH as at 31 March 2026 are as follow: -

Directors / Major Shareholders / Connected Persons	Direct		Indirect	
	No. of TWPH shares	%	No. of TWPH shares	%
Interested Directors				
Yen Wen Hwa	-	-	79,084,200[(a)]	54.64
Angela Heng	-	-	-	-
Tengku Djan	-	-	2,329,093[(b)]	8.6
Interested Major Shareholders / Persons Connected				
Yen Wen Hwa	-	-	79,084,200[(a)]	54.64
NTIH*	-	-	79,084,200[(c)]	54.64
TWH1990*	35,395,500	24.45	-	-
SPI*	43,688,700	30.18	-	-
Lu Le Nhi	-	-	79,084,200[(d)]	54.64
YSH	-	-	79,084,200[(e)]	54.64
NT Lam*	-	-	35,395,500[(f)]	24.45
Tengku Mahaleel	2,329,093	8.6		
NTPHK	-	-	-	-
NTPV	-	-	-	-
NTIT*, NTVN*, TNCP*, NTCP*, NTA*, NTFP* and NTG*	-	-	-	-
VT*	-	-	-	-
PBC*	-	-	-	-
MEIL**	-	-	-	-
Anzpac**	-	-	-	-
MVHL**	-	-	-	-
MEIS**	-	-	-	-
BPJ**	-	-	-	-

Notes:-

* *NTIH Group*
** *MEIL Group*

(a) *Deemed interested by virtue of his shareholdings in YSH and NTIH pursuant to Section 8(4) of the Act.*

(b) *Deemed interested by virtue of his parent, Tengku Mahaleel shareholdings in TAFP pursuant to Section 197(1) of the Act.*

(c) *Deemed interested by virtue of its shareholdings in SPI and TWH1990 via its wholly-owned subsidiary, NT Lam pursuant to Section 8(4) of the Act.*

(d) *Deemed interested through shares held by her spouse, Yen Wen Hwa and her shareholdings in YSH and NTIH pursuant to Section 8(4) of the Act.*

(e) *Deemed interested by virtue of its shareholdings in NTIH pursuant to Section 8(4) of the Act.*

(f) *Deemed interested by virtue of its shareholdings in TWH1990 pursuant to Section 8(4) of the Act.*

Yen Wen Hwa and Angela Heng are Directors of both TWPH and NTIH, the ultimate holding company. Yen Wen Hwa is the Executive Chairman of NTIH and is also a director of TWPP, Anzpac, NTPHK, NTPV, TAFP and VT and a major shareholder of TAFP and NTPHK via his shareholding in Greeting Tomt Limited. Angela Heng is also a Director of MEIL, MEIS, Anzpac, APTF, SPI, NT Lam, TWH1990, NTIT, PBC, TNCP, NTG, BPJ, MVHL and NTCP. Yen Wen Hwa is a major shareholder of TWPH by virtue of his shareholdings in YSH and NTIH pursuant to Section 8(4) of the Act.

Tengku Djan is an Independent Non-Executive Director of TWPH and son of Tengku Mahaleel which is a Director and Shareholder of TAFP.

The aforementioned are all persons connected to NTIH and/or TAFP. Therefore, Yen Wen Hwa, Angela Heng and Tengku Djan ("Interested Directors") are deemed interested in the Proposed Shareholders' Mandate.

Accordingly, the aforementioned Interested Directors and/or person connected with the Interested Directors, which have any direct or indirect interest (if any), have abstained and will continue to abstain from all deliberations and voting in relation to the Proposed Shareholders' Mandate at the Company's Board meetings.

The aforementioned Major Shareholders ("Interested Major Shareholders") and/or person connected with the Interested Major Shareholders, which have any direct or indirect interest (if any), will abstain from voting in respect of their direct and indirect shareholdings on the ordinary resolution pertaining to the Proposed Shareholders' Mandate at the AGM to be convened.

The aforementioned Interested Directors and Interested Major Shareholders have also undertaken to ensure that, where applicable, the persons connected to them will abstain from voting in respect of their direct and indirect shareholdings (if any) deliberating or approving the ordinary resolution pertaining to the Proposed Shareholders' Mandate at the AGM to be convened.

The relationships of the persons connected to the Directors and/or Interested Major Shareholders are set out in Section 2.2 of this Circular.

Save as disclosed above, none of the other Directors and/or Interested Major Shareholders or any persons connected with the Directors and/or Interested Major Shareholders has any interest, direct or indirect, in the Proposed Shareholders' Mandate.

8. APPROVALS REQUIRED

The Proposed Shareholders' Mandate is subject to the approval of the shareholders of the Company at the forthcoming AGM.

9. DIRECTORS' RECOMMENDATION

Having considered all aspects of the Proposed Shareholders' Mandate, your Board (save for the Interested Directors, who have abstained from giving an opinion in respect of the Proposed Shareholders' Mandate) is of the opinion that the Proposed Shareholders' Mandate is in the best interest of the Company.

Accordingly, your Board (save for the Interested Directors, who have abstained from recommending in respect of the Proposed Shareholders' Mandate) recommends that you vote in favour of the ordinary resolution pertaining to the Proposed Shareholders' Mandate to be tabled at the forthcoming AGM.

10. AGM

The 31st AGM of the Company, the Notice of which is enclosed in the Annual Report 2025 which is circulated to you together with this Circular, will be held at Level 6, Pacific Grand Ballroom, New Ocean World Fine Food City, No. 15, Jalan 19/1, Seksyen 19, 46300 Petaling Jaya, Selangor, Malaysia on Wednesday, 20 May 2026 at 10.00 a.m. for the purpose of considering and, if thought fit, passing the ordinary resolution to give effect to the Proposed Shareholders' Mandate under the agenda of Special Business as set out in the Notice of the AGM.

If you are unable to attend and vote in person at the AGM, you are required to complete, sign and return the Proxy Form enclosed in the Annual Report 2025, in accordance with the instructions therein as soon as possible and in any event so as to arrive at the office of the Company's Share Registrar, Tricor Investor & Issuing House Services Sdn. Bhd. (TIIH) at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia or alternatively to be deposited in the drop box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia not less than forty-eight (48) hours before the time for holding the AGM i.e. no later than Monday, 18 May 2026 at 10.00 a.m. or any adjournment thereof. You may also submit the proxy appointment electronically via Vistra Share Registry and IPO (MY) portal at https://srmy.vistra.com, the procedures of which as set out in the Administrative Guide of the 31st AGM, not later than the aforementioned date. The lodging of the Proxy Form will not preclude you from attending and voting at the 31st AGM if you subsequently wish to do so.

11. FURTHER INFORMATION

Shareholders are requested to refer to the attached Appendix for further information.

Yours faithfully
For and on behalf of the Board
TIEN WAH PRESS HOLDINGS BERHAD

TUNG KUM HON
Independent Non-Executive Director

FURTHER INFORMATION

1. DIRECTORS' RESPONSIBILITY STATEMENT

This Circular has been seen and approved by the Board of Directors of TWPH who have collectively and individually, accept full responsibility for the accuracy of the information contained herein. The Board of Directors confirms that after having taken due care and making all reasonable enquiries, to the best of their knowledge and belief, there are no other facts, the omission of which would make any statement herein misleading.

2. MATERIAL CONTRACTS

Save as disclosed below, TWPH Group has not entered into any material contracts (not being contracts entered into in the ordinary course of business) during the two (2) years immediately preceding the date of this Circular:

(a) APTF, a wholly-owned subsidiary of the Company, had on 18 January 2024 entered into an Assets Sale Agreement ("ASA") with PBC, a wholly-owned subsidiary of NT Lam, which is in turn a wholly-owned subsidiary of NTIH, a major shareholder of TWPH, to purchase all the machineries and equipment as detailed in the ASA held by PBC to APTF at a total cash purchase consideration of USD730,870.00 (equivalent to approximately RM3,420,472.00) only, subject to the terms and conditions as stipulated in the ASA ("Acquisition of Assets").

For details on the Acquisition of Assets, please refer to the announcement made to Bursa Securities on 18 January 2024.

(b) TWPP, a wholly-owned subsidiary of the Company, had on 16 August 2024 entered into a Tenancy Agreement ("TA") with Toyoma Aluminium Foil Packaging Sdn. Bhd. ("TAFP"), for the rental of a multipurpose banquet hall located at 6th Floor in a food and beverage mall known as "New Ocean World Fine Food City" ("F&B Mall") which is situated at 15, Jalan 19/1, 46300 Petaling Jaya, Selangor ("Demised Premises") for an initial term of six (6) years with an option to renew for a period of three (3) years at an estimated total consideration of RM9,386,532.00 (the "Transaction").

TWPP, a wholly-owned subsidiary of the Company, had on 24 December 2024 entered into a Deed of Assignment ("Assignment") with Tien Wah Press Services Sdn. Bhd. ("TWPS"), a wholly-owned subsidiary of TWPP, which in turn is a wholly-owned subsidiary of the Company for the transfer of all the rights, title and interests of TWPP and the full benefits granted thereby and all stipulations and all remedies for enforcing the same contained in the TA dated 16 August 2024 entered into with TAFP, for the rental of a multipurpose banquet hall located at 6th Floor in a F&B Mall which is situated at the Demised Premises and to carry the banquet business for the tenancy period commencing from 16 August 2024 to 31 July 2030, subject to the terms and conditions contained in the TA.

For details on the Transaction and Assignment, please refer to the announcement made to Bursa Securities on 16 August 2024, 27 August 2024 and 24 December 2024.

(c) Lum Chang Tien Wah Property Sdn. Bhd. ("LCTWP"), a joint venture company of the Company and Kemensah Holdings Pte. Ltd., which is a subsidiary of Lum Chang Holdings Limited, had on 7 January 2026 entered into an agreement with MyTelehaus Sdn. Bhd. ("MYT") ("Venture Agreement") for the purpose of developing, owning, leasing and operating a data centre on a portion of its land measuring approximately 1.61 acres in Petaling Jaya, Selangor, Malaysia (the "Development Land") ("Proposed Venture").

TWPH is not a direct party to the Proposed Venture and has not provided any guarantee, indemnity or commitment in respect thereof. TWPH's interest in the Proposed Venture is through its indirect equity interest in LCTWP.

For details on the Proposed Venture, please refer to the announcement made to Bursa Securities on 7 January 2026.

3. MATERIAL LITIGATION, CLAIMS AND ARBITRATION

The TWPH Group is not engaged in any material litigation, claims or arbitration, either as plaintiff or defendant, which has a material effect on the financial position of the TWPH Group and the Directors are not aware of any proceedings, pending or threatened, against the TWPH Group or of any facts which is likely to give rise to any proceedings which may materially and adversely affect the financial position or business of the TWPH Group.

4. DOCUMENTS AVAILABLE FOR INSPECTION

Copies of the following documents are available for inspection at the Registered Office of the Company at 12th Floor, Menara Symphony, No. 5, Jalan Prof. Khoo Kay Kim, Seksyen 13, 46200 Petaling Jaya, Selangor, Malaysia during ordinary business hours from Monday to Friday (except public holidays) from the date of this Circular up to and including the date of the AGM: -

(i) Constitution of TWPH;

(ii) Audited consolidated financial statements of TWPH Group for the last two (2) financial years ended 31 December 2024 and 2025 (the latest unaudited quarterly results for the financial period ended 31 March 2026 is not available yet as at 21 April 2026); and

(iii) Material contracts referred to in Section 2 of Appendix.