THIS SUPPLEMENTARY INFORMATION MEMORANDUM DATED 6 APRIL 2026 IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

SUPPLEMENTARY INFORMATION MEMORANDUM

FOR RESTRICTED CIRCULATION ONLY

NOESIS EXED BERHAD

(Registration No. 200901018430 (861527-V))
(Incorporated in Malaysia)

PROPOSED PLACEMENT OF 1,987,000 NEW ORDINARY SHARES IN NOESIS EXED BERHAD AT AN ISSUE PRICE OF RM1.26 PER SHARE TO SOPHISTICATED INVESTORS IN CONJUNCTION WITH OUR PROPOSED LISTING ON THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD

Approved Adviser, Placement Agent and Continuing Adviser

MALACCA SECURITIES SDN BHD
(Registration No. 197301002760 (16121-H))
(A Participating Organisation of Bursa Malaysia Securities Berhad)

CHARACTERISTICS OF THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD

THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD HAS BEEN POSITIONED AS A MARKET DESIGNED TO ACCOMMODATE CORPORATIONS TO WHICH A HIGHER INVESTMENT RISK MAY BE ATTACHED THAN OTHER CORPORATIONS LISTED ON THE ACE MARKET AND MAIN MARKET OF BURSA MALAYSIA SECURITIES BERHAD. IT IS A QUALIFIED MARKET WHICH IS MEANT MAINLY FOR SOPHISTICATED INVESTORS (AS DEFINED HEREIN) ONLY. ONLY EXISTING SECURITIES HOLDERS AND SOPHISTICATED INVESTORS ARE ALLOWED TO PARTICIPATE IN CORPORATE EXERCISES UNDERTAKEN BY US. SOPHISTICATED INVESTORS SHOULD BE AWARE OF THE POTENTIAL RISKS OF INVESTING IN US AND SHOULD MAKE THE DECISION TO INVEST AFTER DUE AND CAREFUL CONSIDERATION AND IF APPROPRIATE, CONSULTATION WITH THEIR STOCKBROKER, MANAGER, SOLICITOR, ACCOUNTANT OR OTHER PROFESSIONAL ADVISERS.THERE ARE CERTAIN RISK FACTORS WHICH SOPHISTICATED INVESTORS SHOULD CONSIDER. PLEASE REFER TO "RISK FACTORS" AS SET OUT IN SECTION 4 OF THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

This Supplementary Information Memorandum is dated 6 April 2026

THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

IMPORTANT NOTICE

All defined terms used in this Supplementary Information Memorandum shall have the same meaning as those defined under "Definitions" section of the Information Memorandum dated 12 March 2026, unless otherwise stated.

RESPONSIBILITY STATEMENTS

Our Board and Promoters have seen and approved this Supplementary Information Memorandum. Having made all reasonable enquiries, and to the best of their knowledge and belief, they confirm that the information contained in this Supplementary Information Memorandum is true and accurate in all material respects and is not misleading as at the date hereof and that there are no other facts, which, if omitted, would make any statements in this Supplementary Information Memorandum false or misleading.

Malacca Securities, being the Approved Adviser, Placement Agent and Continuing Adviser to our Proposed Listing, acknowledges that, based on all available information, and to the best of their knowledge, this Supplementary Information Memorandum constitutes a full and true disclosure of all material facts pertaining to the supplemental information contained herein.

STATEMENTS OF DISCLAIMER

This Supplementary Information Memorandum has been drawn up in accordance with the Listing Requirements for the Proposed Placement and Proposed Listing. This Supplementary Information Memorandum together with the Information Memorandum dated 12 March 2026 can be viewed or downloaded from Bursa Malaysia Securities Berhad's website at www.bursamalaysia.com. A copy of this Supplementary Information Memorandum and the Information Memorandum dated 12 March 2026 has been deposited with the SC. This Supplementary Information Memorandum is not a prospectus and has not been registered nor will it be registered as a prospectus under the CMSA.

The SC and Bursa Malaysia Securities Berhad take no responsibility for the contents of this Supplementary Information Memorandum, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this Supplementary Information Memorandum. The SC and Bursa Malaysia Securities Berhad also do not make any assessment on the suitability, viability or prospects of our Group. Approval from Bursa Malaysia Securities Berhad for the listing and quotation of our Shares on the LEAP Market is not an indication of the merits of our Proposed Listing, our Company or our Shares. Sophisticated Investors are expected to make their own assessment on our Group or seek appropriate advice before making their investment decisions. Malacca Securities as our Approved Adviser, has assessed the suitability of our Company for admission to the LEAP Market as per the Listing Requirements.

This Supplementary Information Memorandum, if furnished to you, is strictly for your own use. You shall not copy, reproduce, distribute, summarise, excerpt from or pass on any part of this Supplementary Information Memorandum to any person at any time without the prior written consent of our Company and Malacca Securities.

THIS SUPPLEMENTARY INFORMATION MEMORANDUM IS PUBLISHED IN CONNECTION WITH THE PROPOSED PLACEMENT OF NEW ORDINARY SHARES IN NOESIS AND PROPOSED LISTING OF OUR COMPANY ON THE LEAP MARKET AND TO PROVIDE INFORMATION ON OUR GROUP. IT DOES NOT CONSTITUTE AN OFFER OF, NOR IS IT PUBLISHED TO INVITE OFFERS FOR, ORDINARY SHARES OR OTHER SECURITIES OF OUR COMPANY.

THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

WE DO NOT ASSUME ANY FIDUCIARY RESPONSIBILITY OR LIABILITY FOR ANY CONSEQUENCES, FINANCIAL OR OTHERWISE, ARISING FROM THE INVESTMENT IN OUR SHARES.

PRIOR TO OUR PROPOSED LISTING, THERE WAS NO PUBLIC MARKET FOR OUR SHARES WITHIN OR OUTSIDE MALAYSIA. YOU SHOULD NOTE THAT THE MARKET PRICE OF OUR SHARES SUBSEQUENT TO OUR PROPOSED LISTING IS SUBJECT TO THE VAGARIES OF MARKET FORCES AND OTHER UNCERTAINTIES THAT MAY AFFECT THE PRICE OF OUR SHARES BEING TRADED. YOU ARE REMINDED TO CAREFULLY CONSIDER THE RISK FACTORS AT SECTION 4 OF THE INFORMATION MEMORANDUM DATED 12 MARCH 2026 AND FORM YOUR OWN VIEWS ON THE VALUATION OF OUR SHARES.

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Registration No. 200901018430 (861527-V)

THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

DEFINITIONS

Unless otherwise defined, the definitions used in the Information Memorandum dated 12 March 2026 shall apply herein.

TABLE OF CONTENT

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THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

1. INTRODUCTION

This Supplementary Information Memorandum has been issued in conjunction with the Information Memorandum dated 12 March 2026 to provide amended/ additional information on the overview of our Group's and business and conflict of interest situations.

2. AMENDED/ ADDITIONAL DISCLOSURES TO OUR INFORMATION MEMORANDUM DATED 12 MARCH 2026

Please be informed that all other information in the Information Memorandum dated 12 March 2026 remains unchanged, except for the following amended/ additional disclosures:

2.1 TYPES, SOURCES AND AVAILABILITY OF INPUTS

On page 51, Section 3.21 of the Information Memorandum dated 12 March 2026, the table, the first and second paragraph after the table:

Current Disclosure

	FYE 2024		**FYE 2025**		**FPE 2025**	
Inputs	**RM'000**	**%**	**RM'000**	**%**	**RM'000**	**%**
Trainers' fees	597	73.98	597	55.38	312	50.08
Membership fees	9	1.12	19	1.76	7	1.12
Examination and certification fees	41	5.08	9	0.84	-	-
Study materials (LMS, books)	98	12.14	316	29.31	231	37.08
Course delivery related expenses (licenses)	62	7.68	137	12.71	73	11.72
Total purchases	**807**	**100.00**	**1,078**	**100.00**	**623**	**100.00**

Our major inputs are trainers' fees, which comprised 73.98%, 55.38% and 50.08% of our total purchases in the FYE 2024, FYE 2025 and FPE 2025 respectively. These trainers' fees were paid to both internal and external lecturers who provided their services to our Group.

Our second major purchase is study materials, which comprised 12.14%, 29.31% and 37.08% of our total purchases in the FYE 2024, FYE 2025 and FPE 2025 respectively. The study materials are payable to the awarding body such as CIMA, SHRM, AFP and others, for students to access the learning materials.

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Amended Disclosure

	FYE 2024		FYE 2025		FPE 2025	
Inputs	**RM'000**	**%**	**RM'000**	**%**	**RM'000**	**%**
Trainers' fees	597	73.98	597	55.38	312	50.08
Membership fees	9	1.12	19	1.76	7	1.12
Examination and certification fees	41	5.08	9	0.84	-	-
Study materials (LMS, books)	98	12.14	316	29.31	231	37.08
Course delivery related expenses (licenses)	62	7.68	137	12.71	73	11.72
Total input	**807**	**100.00**	**1,078**	**100.00**	**623**	**100.00**

Our major inputs are trainers' fees, which comprised 73.98%, 55.38% and 50.08% of our total **input** in the FYE 2024, FYE 2025 and FPE 2025 respectively. These trainers' fees were paid to both internal and external lecturers who provided their services to our Group.

Our second major **input** is study materials, which comprised 12.14%, 29.31% and 37.08% of our total **input** in the FYE 2024, FYE 2025 and FPE 2025 respectively. The study materials are payable to the awarding body such as CIMA, SHRM, AFP and others, for students to access the learning materials.

2.2 FUTURE PLANS, STRATEGIES AND PROSPECTS

On page 55, Section 3.23 of the Information Memorandum dated 12 March 2026, the second last paragraph:

Current Disclosure	Additional Disclosure
To accommodate the anticipated increase in student numbers, we have expanded our facilities in October 2025 by occupying a previously tenanted unit at Sunway Velocity Office. The additional space will be used as our new classroom to offer additional preparatory courses, thereby supporting our Group's continued growth in student enrolment.	To accommodate the anticipated increase in student numbers, we have expanded our facilities in October 2025 by occupying a previously tenanted unit at Sunway Velocity Office. **The renovation and fitting works required to convert the additional space into a classroom was completed in January 2026.** The additional space **had since 2026 been** used as our new classroom to offer additional preparatory courses, thereby supporting our Group's continued growth in student enrolment.

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THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

2.3 APPROVALS, PERMITS AND LICENSES

On page 36, Section 3.12 of the Information Memorandum dated 12 March 2026, item 1 in the table:

Current Disclosure

No.	Licensee/ Applicant	Approving Authority	Type of approvals/ licenses/permits	Certificate No./ License No./ Registration No./ Serial No. /File No.	Validity Period	Material Conditions Imposed	Status of compliance
1	Noesis	Dewan Bandaraya Kuala Lumpur	Business licence for Block V02, Level 5, Unit 7-12, Lingkaran SV, Sunway Velocity, Taman Maluri, 55100 Kuala Lumpur(1) for the following: (i) Skills training centre (unit); and (ii) Advertising Signboard (Premises subject to License)	DBKL.JPPP/00401/02/2020/KM01	29 June 2025 to 29 June 2026	Licensing Conditions: (a) The Mayor of Kuala Lumpur has the right to impose additional conditions as a measure of business control from time to time, as well as to take action based on applicable laws and acts in collaboration with relevant external departments/agencies related to business activities.	Noted
						(b) This licence should be renewed annually within sixty (60) days from before the license expires without notice from the Mayor of Kuala Lumpur.	Complied
						(c) Workers at the premises must consist of 50% citizens and 50% non-citizens with valid work permits.	Complied

Note:

(1) Latest addresses for these properties are collectively known as VO2-05-07, VO2-05-08, VO2-05-09, VO2-05-10, VO2-05-11 & VO2-05-12, V Office 2, Lingkaran SV, Sunway Velocity, 55100 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur based on the latest assessment bills for these properties.

THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

Additional Disclosure

No.	Licensee/ Applicant	Approving Authority	Type of approvals/ licenses/permits	Certificate No./ License No./ Registration No./ Serial No. /File No.	Validity Period	Material Conditions Imposed	Status of compliance
1	Noesis	Dewan Bandaraya Kuala Lumpur	Business licence for Block V02, Level 5, Unit 7-12, Lingkaran SV, Sunway Velocity, Taman Maluri, 55100 Kuala Lumpur[(1)] for the following: (i) Skills training centre (unit); and (ii) Advertising Signboard (Premises subject to License)	DBKL.JPPP/00401/02/2020/KM01	29 June 2025 to 29 June 2026	Licensing Conditions: (a) The Mayor of Kuala Lumpur has the right to impose additional conditions as a measure of business control from time to time, as well as to take action based on applicable laws and acts in collaboration with relevant external departments/agencies related to business activities.	Noted
						(b) This licence should be renewed annually within sixty (60) days from before the license expires without notice from the Mayor of Kuala Lumpur.	Complied
						(c) Workers at the premises must consist of 50% citizens and 50% non-citizens with valid work permits.	Complied
			Business licence for Block V02, Level 5, Unit 6, Lingkaran SV, Sunway Velocity, Taman Maluri, 55100 Kuala Lumpur[(2)] for Skills training centre (unit)	**DBKL.JPPP/02023/03/2026/KM01**	**27 March 2026 to 26 March 2027**	**Licensing Conditions:** **(a) The Mayor of Kuala Lumpur has the right to impose additional conditions as a measure of business control from time to time, as well as to take action based on applicable laws and acts in collaboration with relevant**	**Noted**

	external departments/agencies related to business activities.	
	(b) This licence should be renewed annually sixty (60) days before the license expires without notice from the Mayor of Kuala Lumpur.	**Noted**
	(c) The business licence holder is prohibited from using polystyrene, single-use plastic bags and plastic drinking straws (where applicable), the licensee shall use approved biodegradable products (classified as biodegradable or compostable) that have obtained certification under SIRIM ECO-001:2018 or SIRIM ECO-009:2016 from SIRIM Berhad.	**Noted**
	Temporary Licensing Conditions:	
	(a) The activities carried out must not cause any nuisance.	**Noted**
	(b) Only the licensed activities shall be carried out, and the licensing conditions that have been stipulated must be complied with.	**Noted**
	(c) The company must comply with the cleanliness requirements stipulated by the Department of Health and Environment, Dewan	**Noted**

THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

	Bandaraya Kuala Lumpur (DBKL).	
	(d) The company must comply with safety criteria stipulated by the Fire and Rescue Department.	**Noted**
	(e) The company must register the business and submit copies of the financial statement and current annual return to Suruhanjaya Syarikat Malaysia (SSM).	**Noted**
	(f) The company must obtain planning approval.	**Noted**
	(g) The company must not carry out any activities that are contrary to the law.	**Noted**
	(h) The company must obtain and comply with all the building plan approval requirements from the Building Control Department.	**Noted**

Notes:

(1) Latest addresses for these properties are collectively known as VO2-05-07, VO2-05-08, VO2-05-09, VO2-05-10, VO2-05-11 & VO2-05-12, V Office 2, Lingkaran SV, Sunway Velocity, 55100 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur based on the latest assessment bills for these properties.

(2) **Latest address for this property address is VO2-05-06, V Office 2, Lingkaran SV, Sunway Velocity, 55100 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur based on the latest assessment bills for this property.**

THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

2.4 INTEREST IN ENTITIES CARRYING ON A SIMILAR TRADE AS OUR GROUP

On page 83, Section 6.3.1 of the Information Memorandum dated 12 March 2026, the table:

Current Disclosure

Company name	Principal activities	Directors/ Substantial Shareholders	Nature of interest
P.Y. Properties Sdn Bhd	Investment in shares and properties	Dr. Yee Wee Chun (Executive Director and Chief Executive Officer, Promoter and Substantial Shareholder)	Dr. Yee Wee Chun, being our Executive Director and Chief Executive Officer, Promoter and Substantial Shareholder, is a director and shareholder holding 17.65% equity interest in P.Y. Properties Sdn Bhd.
		Yee Wee Han (Promoter and Substantial Shareholder)	Yee Wee Han, being our Promoter and Substantial Shareholder, is a director and shareholder holding 17.65% equity interest in P.Y. Properties Sdn Bhd.

Additional Disclosure

Company name	Principal activities	Directors/ Substantial Shareholders	Nature of interest
P.Y. Properties Sdn Bhd	Investment in shares and properties	Dr. Yee Wee Chun (Executive Director and Chief Executive Officer, Promoter and Substantial Shareholder)	Dr. Yee Wee Chun, being our Executive Director and Chief Executive Officer, Promoter and Substantial Shareholder, is a director and shareholder holding 17.65% equity interest in P.Y. Properties Sdn Bhd.
		Yee Wee Han (Promoter and Substantial Shareholder)	Yee Wee Han, being our Promoter and Substantial Shareholder, is a director and shareholder holding 17.65% equity interest in P.Y. Properties Sdn Bhd.
		Yee Kian Chai (person connected to Dr. Yee Wee Chun and Yee Wee Han)	**Yee Kian Chai, being the father of Dr. Yee Wee Chun and Yee Wee Han, is a director and shareholder holding 29.41% equity interest in P.Y. Properties Sdn Bhd.**
		Lim Kwee Cheng (person connected to Dr. Yee Wee Chun and Yee Wee Han)	**Lim Kwee Cheng, being the mother of Dr. Yee Wee Chun and Yee Wee Han, is a shareholder holding 17.65% equity interest in P.Y. Properties Sdn Bhd.**
		Yee Wee Tang (person connected to Dr. Yee Wee Chun and Yee Wee Han)	**Yee Wee Tang, being the brother of Dr. Yee Wee Chun and Yee Wee Han, is a director and shareholder holding 17.64% equity interest in P.Y. Properties Sdn Bhd.**

THIS DOCUMENT IS A SUPPLEMENTARY INFORMATION MEMORANDUM AND SHOULD BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM DATED 12 MARCH 2026.

3. DIRECTORS' STATEMENT

Our Directors confirm that, save as disclosed in this Supplementary Information Memorandum, there are no other material changes to our Group and our Proposed Listing since the date of the Information Memorandum dated 12 March 2026 to the date of this Supplementary Information Memorandum.

4. CONSENTS

Malacca Securities, being the Approved Adviser, Placement Agent and Continuing Adviser to our Proposed Listing, has given and has not subsequently withdrawn its written consent to the inclusion in this Supplementary Information Memorandum of its name in the form and context in which it appears in this Supplementary Information Memorandum.

5. PRINTED COPIES OF THIS SUPPLEMENTARY INFORMATION MEMORANDUM

This Supplementary Information Memorandum is available for inspection during normal business hours on any weekday (except public holidays), for at least 1 month after the listing of our Company on the LEAP Market, at the offices of:

(a) Malacca Securities at B01-A-13A, Level 13A, Menara 2, No.3, Jalan Bangsar, KL Eco City, 59200 Kuala Lumpur; and

(b) Noesis at VO2-05-08, V Office 2, Lingkaran SV, Sunway Velocity, 55100 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.

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