

STATEMENTS OF CHANGES IN EQUITY

For The Financial Year Ended 31 December 2025

Group	Note	Share capital RM	Merger reserve RM	Retained earnings RM	Total equity RM
Balance at 1 January 2024		30,357,461	0	125,344,667	155,702,128
Profit for the financial year		0	0	7,676,516	7,676,516
Other comprehensive income, net of tax		0	0	0	0
Total comprehensive income		0	0	7,676,516	7,676,516
Transactions with owners					
Issuance of ordinary shares pursuant to:					
- acquisitions of subsidiaries in business combination under common control	11	115,735,440	(115,735,918)	0	(478)
- initial public offering	11	56,386,660	0	0	56,386,660
Share issuance expenses	11	(1,939,291)	0	0	(1,939,291)
Total transactions with owners		170,182,809	(115,735,918)	0	54,446,891
Balance as at 31 December 2024		200,540,270	(115,735,918)	133,021,183	217,825,535
Balance at 1 January 2025		200,540,270	(115,735,918)	133,021,183	217,825,535
Profit for the financial year		0	0	15,050,383	15,050,383
Other comprehensive income, net of tax		0	0	0	0
Total comprehensive income		0	0	15,050,383	15,050,383
Transactions with owners					
Dividend paid	22	0	0	(512,607)	(512,607)
Total transactions with owners		0	0	(512,607)	(512,607)
Balance as at 31 December 2025		200,540,270	(115,735,918)	147,558,959	232,363,311

STATEMENTS OF CHANGES IN EQUITY

For The Financial Year Ended 31 December 2025

Company	Note	Share capital RM	(Accumulated losses)/ Retained earnings RM	Total equity RM
Balance as at 1 January 2024		1	(56,494)	(56,493)
Loss for the financial year		0	(3,173,126)	(3,173,126)
Other comprehensive income, net of tax		0	0	0
Total comprehensive loss		0	(3,173,126)	(3,173,126)
Transactions with owners				
Issuance of ordinary shares pursuant to:				
- acquisitions of subsidiaries in business combination under common control	11	146,092,900	0	146,092,900
- initial public offering	11	56,386,660	0	56,386,660
Share issuance expenses	11	(1,939,291)	0	(1,939,291)
Total transactions with owners		200,540,269	0	200,540,269
Balance as at 31 December 2024		200,540,270	(3,229,620)	197,310,650
Balance as at 1 January 2025		200,540,270	(3,229,620)	197,310,650
Profit for the financial year		0	4,223,252	4,223,252
Other comprehensive income, net of tax		0	0	0
Total comprehensive income		0	4,223,252	4,223,252
Transactions with owners				
Dividend paid	22	0	(512,607)	(512,607)
Total transactions with owners		0	(512,607)	(512,607)
Balance as at 31 December 2025		200,540,270	481,025	201,021,295

The accompanying notes form an integral part of the financial statements.