UNIQUE FIRE HOLDINGS BERHAD
(Registration No. 202101013602 (1413901-D))

No. 9, Jalan Anggerik Mokara 31/55, Kota Kemuning, Seksyen 31, 40460 Shah Alam, Selangor Darul Ehsan
Tel : +6(03) 5131 1226 | Email : enquiries@uniquefire.com

www.uniquefire.com

UNIQUE FIRE HOLDINGS BERHAD ANNUAL REPORT 2026

UNIQUE FIRE HOLDINGS BERHAD
(Registration No. 202101013602 (1413901-D))

2026
ANNUAL REPORT

WHAT'S INSIDE

5th ANNUAL GENERAL MEETING

DATE & TIME

8 September 2026
at 10.00 a.m.

MEETING VENUE

Danau 3, Kota Permai Golf & Country Club,
No. 1, Jalan 31/100A, Kota Kemuning,
Section 31, 40460 Shah Alam,
Selangor Darul Ehsan

CORPORATE INFORMATION

BOARD OF DIRECTORS

Selma Enolil Binti Mustapha Khalil
Chairperson/Independent Non-Executive Director

Liew Sen Hoi
Group Managing Director

Dato' Liew Kang Leong (Marcus)
Executive Director

Liew Kang Yee (Ryan)
Executive Director

Liew Kang Chin (Roy)
Executive Director

Ts. Liew Kang Boon (Ray)
Executive Director

Olivia Lim
Independent Non-Executive Director

Ir. Tee Kiam Hong
Independent Non-Executive Director

Andrea Huong Jia Mei
Independent Non-Executive Director

KEY SENIOR MANAGEMENT

Cheow Zi Ying
Mohamad Azmir Bin Ramli

AUDIT AND RISK MANAGEMENT COMMITTEE

Andrea Huong Jia Mei (*Chairperson*)
Ir. Tee Kiam Hong
Olivia Lim

NOMINATION COMMITTEE

Olivia Lim (*Chairperson*)
Ir. Tee Kiam Hong
Andrea Huong Jia Mei

REMUNERATION COMMITTEE

Ir. Tee Kiam Hong (*Chairperson*)
Olivia Lim
Andrea Huong Jia Mei

COMPANY SECRETARIES

Yeow Sze Min *(MAICSA 7065735)*
SSM PC No. 201908003120
Yee Kit Yeng *(MAICSA 7068292)*
SSM PC No. 202208000022

REGISTERED OFFICE

Level 7, Menara Milenium,
Jalan Damanlela, Pusat Bandar
Damansara, Damansara Heights,
50490 Kuala Lumpur,
Wilayah Persekutuan
Tel: 03-2084 9000
Fax: 03-2094 9940/ 03-2095 0292
Email: info@sshsb.com.my

PRINCIPAL PLACE OF BUSINESS

No. 9, Jalan Anggerik Mokara 31/55,
Kota Kemuning, Seksyen 31,
40460 Shah Alam,
Selangor Darul Ehsan
Tel: 03-5131 1226
Fax: 03-5131 3109
Website: www.uniquefire.com

SHARE REGISTRAR

Securities Services (Holdings) Sdn. Bhd.
[Registration No. 197701005827 (36869-T)]
Level 7, Menara Milenium,
Jalan Damanlela, Pusat Bandar
Damansara, Damansara Heights,
50490 Kuala Lumpur,
Wilayah Persekutuan
Tel: 03-2084 9000
Fax: 03-2094 9940/ 03-2095 0292
Email: info@sshsb.com.my

AUDITORS

Crowe Malaysia PLT
[LLP No. 201906000005 (LLP0018817-LCA) & AF 1018]
52, Jalan Kota Laksamana 2/15,
Taman Kota Laksamana, Seksyen 2,
75200 Melaka
Tel: 06-2825 995

PRINCIPAL BANKERS

Public Bank Berhad / Public Islamic Bank Berhad
Kuala Lumpur City Main Office
Ground Floor, Menara Public Bank,
146, Jalan Ampang, 50450 Kuala Lumpur, Wilayah Persekutuan
Tel: 03-2163 8866
Fax: 03-2163 9901

AmBank Islamic Berhad
No 1-1, Jalan Anggerik Vanilla BE31/BE, Kota Kemuning, Seksyen 31,
40460 Shah Alam,
Selangor Darul Ehsan
Tel: 03-5120 1176

Alliance Islamic Bank Berhad
Menara Alliance Bank
159, Jalan Ampang
50450 Kuala Lumpur, Malaysia
Tel: 03-5516 9988

STOCK EXCHANGE LISTING

Listed on Main Market of Bursa Malaysia Securities Berhad
Stock Name : UNIQUE
Stock Code : 0257
Sector: Industrial Products & Services

CORPORATE STRUCTURE

UNIQUE FIRE HOLDINGS BERHAD
(Registration No. 202101013602 (1413901-D))

100%	**Unique Fire Industry Sdn. Bhd.** 199701003235 (418731-U)		
100%	**Unique Digital Innovation Sdn. Bhd.** 201801000171 (1262183-U)		
100%	**Unique Green Energy Sdn. Bhd.** 202501002415 (1603828-A)	60%	**Unique HEB Energy Sdn. Bhd.** 202501002731 (1604144-T)
60%	**Unique Mosafe Sdn. Bhd.** 202401036572 (1582419-T)		
20%	**Unique Electronics Sdn. Bhd.** 202501013570 (1614984-K)		

ABOUT US

Unique Fire Holdings Berhad ("**Unique Fire**" or "**the Company**") started off in 1997 as a distributor of fire protection systems, equipment and accessories. Since then, the Company and its subsidiaries (collectively "**the Group**") has expanded its activities to include assembly and manufacture of active fire protection systems, equipment and accessories for built environment, as well as the distribution of custom graphics designed fire extinguishers.

The products offered by Unique Fire are of high quality and are in compliance with the relevant standards, as well as Malaysian Fire and Rescue Department ("**BOMBA**")'s regulations and requirements. Over the years, the Group has provided excellence services, solutions and fulfil its delivery obligations to its customers in a timely manner. Protecting lives and properties from fire hazards has always been Unique Fire's passion, the reason that we are a recognised leader in the fire protection industry in Malaysia.

OUR VISION

OUR CUSTOMER

To protect lives and properties as a preferred brand that is recognised by the public.

OUR MISSION

OUR CUSTOMER

We commit to market a range of quality fire protection products, solutions and services to meet the diverse needs of our customers.

OUR VALUES

U nity is Strength

N urture Our People

I nnovation Leads to Growth

Q uality is a Habit, Not an Act

U nderstand and Respect Each Other

E ndurance Leads to Achieving Goals

BOARD OF DIRECTORS' PROFILE

SELMA ENOLIL BINTI MUSTAPHA KHALIL

Independent Non-Executive Chairperson

Malaysian

Female

Puan Selma Enolil Binti Mustapha Khalil, a Malaysian, female, aged 55, is the Independent Non-Executive Chairperson of the Company. She was appointed to the Board of Unique Fire on 8 October 2021. She attended all five (5) Board meetings held in the financial year ended 31 March 2026. She is not a member of any Board Committee of the Company.

Puan Selma Enolil graduated from University of Wales, Aberystwyth with a Bachelor of Laws in 1994. She obtained her Certificate in Legal Practice in 1995 and was called to the Malaysian Bar as an Advocate and Solicitor in 1996.

In 1996, she started her career as an Advocate and Solicitor with Messrs Abu Talib Shahrom & Zahari. She joined TNB Repair and Maintenance Sdn. Bhd. as a Legal Executive in 1998. She resumed practicing law as an Advocate and Solicitor with Messrs Raslan Loong in 2000. She co-founded Messrs Enolil Loo, Advocates and Solicitors in 2003, in which she is currently a Partner.

Presently, she sits on the Board of Selangor Dredging Berhad, Techbond Group Berhad, Life Water Berhad and Powerwell Holdings Berhad ("**PHB**"). Selangor Dredging Berhad, Techbond Group Berhad and Life Water Berhad are public companies listed on the Main Market of Bursa Malaysia Securities Berhad ("**Bursa Securities**") while PHB is a public company listed on the ACE Market of Bursa Securities.

Puan Selma currently serves on the Board of PHB as an Independent Non-Executive Director. PHB has acquired two (2) 51%-owned subsidiaries, which provide fire suppression and fire prevention solutions. The nature of their business is similar to a limited part of the operations within Unique Fire group of companies. However, Puan Selma has abstained and will continue to abstain in any deliberations and/or decision making involving the said subsidiaries.

Save as disclosed above, Puan Selma Enolil does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries. She does not have any family relationships with any other Director or major shareholder of the Company. She has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

BOARD OF DIRECTORS' PROFILE (Cont'd)

LIEW SEN HOI
Group Managing Director

Malaysian

Male

Mr. Liew Sen Hoi, a Malaysian, male, aged 72, is the founder of Unique Fire Holdings Berhad ("**Unique Fire**" or "**Company**") Group ("**Unique Fire Group**" or "**the Group**"). He was appointed to the Board of Unique Fire on 13 April 2021 and is also the Group Managing Director of the Company. He attended all five (5) Board meetings held in the financial year ended 31 March 2026. He is not a member of any Board Committee of the Company.

Mr. Liew started his career with LKT Engineering in 1971 as a supervisor and installer of firefighting equipment. In 1975, he left LKT Engineering to start his own business venture and co-owned Brilliant Fire Engineering Sdn. Bhd. ("**BFE**"), where he assumed the role of Managing Director of BFE, including managing contractors for fire protection safety equipment and system installations until 2004.

Concurrent with his involvement in BFE, he served as a director for UBE Engineering Sdn. Bhd. from May 1990 to March 1997 before owned Unique Fire Industry Sdn. Bhd. ("**UFI**") in April 1997 and holding the position of Managing Director since UFI's incorporation. He also established Unique Digital Innovation Sdn. Bhd. ("**UDI**") in 2018. Both UFI and UDI are the Company's wholly-owned subsidiaries. Mr. Liew has over 54 years of experience in the fire protection industry and is responsible for the overall management of the Group's business and operations, as well as contributing to the continued growth and profitability of the Group.

Mr. Liew does not hold directorship in any other public companies and listed companies. He is currently the director of Unique Fire's subsidiaries, UFI, UDI and Unique Mosafe Sdn. Bhd.

Mr. Liew is a major shareholder of the Company and is also the father of Dato' Marcus Liew Kang Leong, Mr. Ryan Liew Kang Yee, Mr. Roy Liew Kang Chin and Ts. Ray Liew Kang Boon, the Executive Directors of the Company.

Mr. Liew does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company and its subsidiaries. He has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

BOARD OF DIRECTORS' PROFILE (Cont'd)

DATO' LIEW KANG LEONG (MARCUS)

Executive Director

Malaysian

Male

Dato' Marcus Liew Kang Leong, a Malaysian, male, aged 47, is the Executive Director of the Company. He was appointed to the Board of Unique Fire on 8 October 2021. He attended all five (5) Board meetings held in the financial year ended 31 March 2026. He is not a member of any Board Committee of the Company.

Dato' Marcus Liew holds a Bachelor of Management (Operations Management) from University of South Australia in 2002.

After his graduation, he started his career with Citibank Berhad as a Sales Executive in 2003. He was also awarded the Quarter 3 2003 Top Rookie Award by the Mortgage & Share Finance Sales unit of Citibank Berhad. He joined Global Capital Planning Sdn. Bhd. in 2004 as a Financial Sales Executive before establishing Unique Revolution Sdn. Bhd. and had held the Managing Director role to the company's operations.

In 2005, he joined UFI as a Business Development Manager and rose through the ranks to become UFI's General Manager in 2010. In 2018, he was promoted and appointed as a director of UFI, and has held the designation of Sales and Marketing Director in UFI since then. He is tasked to oversee the company's sales and marketing strategies, and is responsible for planning and coordinating, and implementing new business plans, as well as participating in negotiations with the Group's customers.

He emerged as a Top 30 Semi-finalist for the 2019 Junior Chamber International Malaysia Creative Young Entrepreneur Award. Within the fire protection industry, he currently serves as the Deputy President of the Malaysian Fire Protection Association ("**MFPA**") and is a representative member of the MFPA on the Department of Standards Malaysia's working group established for Gaseous Fire Extinguishing Systems.

Dato' Marcus Liew does not hold directorship in any other public companies and listed companies. He is currently the director of Unique Fire's subsidiaries.

Dato' Marcus Liew is the son of Mr. Liew Sen Hoi, the Group Managing Director and major shareholder of the Company. He is also the brother of Mr. Ryan Liew Kang Yee, Mr. Roy Liew Kang Chin and Ts. Ray Liew Kang Boon, the Executive Directors of the Company.

Dato' Marcus Liew does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company and its subsidiaries. He has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

BOARD OF DIRECTORS' PROFILE (Cont'd)

LIEW KANG YEE (RYAN)

Executive Director

Malaysian

Male

Mr. Ryan Liew Kang Yee, a Malaysian, male, aged 44, is the Executive Director of the Company. He was appointed to the Board of Unique Fire on 8 October 2021. He attended all five (5) Board meetings held in the financial year ended 31 March 2026. He is not a member of any Board Committee of the Company.

Mr. Ryan Liew holds a Bachelor of Engineering (Mechanical) in 2006 and Master of Engineering Management in 2007 from the Queensland University of Technology, Australia. He further obtained a Graduate Certificate in Performance-Based Building & Fire Codes in 2009 and a Graduate Diploma in Building Fire Safety and Risk Engineering in 2010 from Victoria University, Australia.

After his graduation, he held the position of Graduate Fire Engineer in Bassett Consulting Engineers in 2007 and later on AECOM Australia Pty Ltd ("**AECOM**") upon Bassett Consulting Engineers becoming part of AECOM. In 2009, he joined Project Services, Department of Public Works, Queensland State Government as a Fire Services Engineer.

In 2010, he joined UFI as a Research and Development Engineer and subsequently, promoted and appointed as a director of UFI in 2018, and has held the designation of Product Engineering and Services Director since then.

Over the years, he has been instrumental in the expansion and growth of the Group's back-end operations to support the business growth such as being the project manager for overseeing the construction of the Company's current head office and Operational Facility in Shah Alam, Selangor which was completed in 2013.

Mr. Ryan Liew does not hold directorship in any other public companies and listed companies. He is currently the director of Unique Fire's subsidiaries and several other private limited companies.

Mr. Ryan Liew is the son of Mr. Liew Sen Hoi, the Group Managing Director and major shareholder of the Company. He is also the brother of Dato' Marcus Liew Kang Leong, Mr. Roy Liew Kang Chin and Ts. Ray Liew Kang Boon, the Executive Directors of the Company.

Mr. Ryan Liew does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company and its subsidiaries. He has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

BOARD OF DIRECTORS' PROFILE (Cont'd)

LIEW KANG CHIN (ROY)

Executive Director

Malaysian

Male

Mr. Roy Liew Kang Chin, a Malaysian, male, aged 41, is the Executive Director of the Company. He was appointed to the Board of Unique Fire on 21 February 2023. He attended all five (5) Board meetings held in the financial year ended 31 March 2026. He is not a member of any Board Committee of the Company.

Mr. Roy Liew holds a Diploma in Business from HELP University College, Malaysia in 2005 and graduated with a Bachelor of Commerce from Griffith University, Queensland, Australia in 2007.

He started his career as a Business Development Manager with UFI in 2007 where his role included identifying market trends and new business opportunities for UFI and formulating promotion and marketing strategies to expand UFI's customer base. He was promoted to become the General Manager of Manufacturing in 2013.

Subsequently in 2018, he was promoted and appointed as a director of UFI, and held the designation of Director of Supply Chain Management. He is responsible for managing the Group's manufacturing division and production activities, monitoring product standards and QC systems, as well as overseeing UFI's overall supply chain operations, including purchasing and inventory management, warehouse management, assessment of suppliers or third-party vendors, distribution and delivery logistics of finished products.

In August 2021, he was redesignated as the Operation Director of the Group and continues to carry out the above functions. He has also been a director of UDI since its incorporation in January 2018 and oversees the operations of UDI, such as developing business plans and pricing strategies, inventory management and logistics planning.

Mr. Roy Liew does not hold directorship in any other public companies and listed companies. He is currently the director of Unique Fire's subsidiaries.

Mr. Roy Liew is the son of Mr. Liew Sen Hoi, the Group Managing Director and major shareholder of the Company. He is also the brother of Dato' Marcus Liew Kang Leong, Mr. Ryan Liew Kang Yee and Ts. Ray Liew Kang Boon, the Executive Directors of the Company.

Mr. Roy Liew does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company and its subsidiaries. He has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

BOARD OF DIRECTORS' PROFILE (Cont'd)

TS. LIEW KANG BOON (RAY)

Executive Director

Malaysian

Male

Ts. Ray Liew Kang Boon, a Malaysian, male, aged 38, is the Executive Director of the Company. He was appointed to the Board of Unique Fire on 4 September 2025. He attended two (2) Board meetings held since his appointment to the Board. He is not a member of any Board Committee of the Company.

Ts. Ray Liew graduated from LimKokWing University of Creative Technology with both a Diploma in Interactive and Multimedia Design in 2009 and a Bachelor of Arts (Hons) in Creative Multimedia in 2011.

He started his career with UFI on 1 September 2011 as a Creative Designer responsible for digital marketing and branding of UFI. He was tasked to enhance UFI's online presence via the Company's products website after he joined. In November 2018, he was promoted and appointed as a director of UFI and held the position of Director of Corporate Communication. He has been holding the position of Creative Director since 1 August 2021 and was redesignated as the Digital Solutions Director with effect from 5 April 2024 and is responsible for ensuring compliance with a rigorous set of processes in adhering to ISO 9001 standards at the Company and UDI.

He has also been a director of UDI since its incorporation in January 2018 and oversees design collaborations with the Group's customers for custom graphic designed fire extinguishers.

Ts. Ray Liew does not hold directorship in any other public companies and listed companies. He is currently the director of Unique Fire's subsidiaries.

Ts. Ray Liew is the son of Mr. Liew Sen Hoi, the Group Managing Director and major shareholder of the Company. He is also the brother of Dato' Marcus Liew Kang Leong, Mr. Ryan Liew Kang Yee and Mr. Roy Liew Kang Chin, the Executive Directors of the Company.

Ts. Ray Liew does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company and its subsidiaries. He has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

BOARD OF DIRECTORS' PROFILE (Cont'd)

IR. TEE KIAM HONG

Independent Non-Executive Director

Malaysian

Male

Ir. Tee Kiam Hong, a Malaysian, male, aged 58, was appointed as the Independent Non-Executive Director of Unique Fire Holdings Berhad on 8 October 2021. He currently serves as the Chairperson of the Remuneration Committee and is a member of both the Nomination Committee and the Audit and Risk Management Committee. He attended all five (5) Board meetings held in the financial year ended 31 March 2026.

Ir. Tee holds a Bachelor of Civil Engineering (Hons) and a Competency Certificate in Financial Accounting from the University of Malaya, obtained in 1993 and 2002 respectively. He also holds a Diploma in Project Management from Cambridge Assessment International Education, United Kingdom in 2002. He completed the Cranfield Asia Executive Leadership Programme provided by Cranfield University, School of Management, United Kingdom in 2012, and obtained his Master of Business Administration from Cardiff Metropolitan University, United Kingdom in 2015. Professionally, Ir. Tee is a Corporate Member of the Institution of Engineers Malaysia and a registered Professional Engineer with Practicing Certificate (Civil) under the Board of Engineers Malaysia, both since 1998. He is also an ordinary member of the Institute of Corporate Directors Malaysia.

Ir. Tee began his career in 1993 as an Executive Engineer with L&M Piling Sdn. Bhd. and over the years, he progressed through senior corporate roles and held key leadership positions. He was subsequently transferred to the parent company, L&M Corporation Bhd and promoted to Senior Manager in May 2001, where he was involved in the implementation of the company's corporate and debt restructuring scheme. He left the company in December 2001. Subsequently, he joined Totalap Sdn. Bhd. as a Project Manager and was promoted to Project Director in 2015, overseeing project investment appraisals, management, and implementation. In 2018, Ir. Tee became a shareholder and assumed the role of Chief Strategy Officer/General Manager at Archi Casaka Design Sdn. Bhd., where he led corporate strategy and investment decisions. In November 2022, he was redesignated as an Independent Advisor. He is also a shareholder and director in a private investment holding company.

Presently, he also serves on the Board of WTEC Group Berhad, a company listed on the ACE Market of Bursa Securities.

Ir. Tee does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company and its subsidiaries. He has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

BOARD OF DIRECTORS' PROFILE (Cont'd)

OLIVIA LIM
Independent Non-Executive Director

Malaysian

Female

Ms. Olivia Lim, a Malaysian, female, aged 47, is the Independent Non-Executive Director of the Company. She was appointed to the Board of Unique Fire on 8 October 2021. She is also the Chairperson of the Nomination Committee and a member of the Remuneration Committee and Audit and Risk Management Committee. She attended all five (5) Board meetings held in the financial year ended 31 March 2026.

Ms. Olivia graduated in 2003 from Universiti Kebangsaan Malaysia with a Bachelor of Laws (Honours). Subsequently, she was called to the Malaysian Bar in 2004 and has been a member of the Bar Council of Malaysia since then.

She has 22 years of experience in the legal profession. She began her career with Messrs. Zul Rafique & Partners as a Legal Assistant in 2004 before joining Messrs. Ben & Partners as a Senior Legal Associate in 2008. Subsequently, she was made a Partner of the firm in 2012. In 2015, she left the boutique firm and set up her own legal firm, Messrs. Olivia Lim & Co and has held the position of Managing Partner of the firm since then. Her expertise spans across legal aspects of corporate finance including initial public offerings, capital and equity markets and corporate advisory matters.

Presently, she sits on the Board of Visdynamics Holdings Berhad and RT Pastry Holdings Berhad, both public companies listed on the ACE Market of Bursa Securities. She also sits on the Board of Directors of Infoline Tec Group Berhad, a company listed on the Main Market of Bursa Securities.

Ms. Olivia Lim does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries. She does not have any family relationships with any other Director or major shareholder of the Company. She has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

BOARD OF DIRECTORS' PROFILE (Cont'd)

ANDREA HUONG JIA MEI

Independent Non-Executive Director

Malaysian

Female

Ms. Andrea Huong Jia Mei, a Malaysian, female, aged 44, is the Independent Non-Executive Director of the Company. She was appointed to the Board of Unique Fire on 8 October 2021. She is also the Chairperson of the Audit and Risk Management Committee and a member of the Remuneration Committee and Nomination Committee. She attended all five (5) Board meetings held in the financial year ended 31 March 2026.

Ms. Andrea completed her Diploma in Commerce (Financial Accounting) in 2003 and obtained an Advanced Diploma in Commerce (Financial Accounting) in 2005 from Tunku Abdul Rahman College, Malaysia (now known as Tunku Abdul Rahman University of Management and Technology). She is a member of the Association of Chartered Certified Accountants, United Kingdom and Chartered Accountant of the Malaysian Institute of Accountants.

She started her career with Sha, Tan & Co as an Audit Assistant in 2005 and left in 2011 where her last held position was an Audit Senior primarily responsible for audit assignments of private and public listed companies. After she left Sha, Tan & Co, she was appointed as a director of T & S Secretarial Services Sdn. Bhd., a company involved in the provision of secretarial and management services from 2014 until 2021.

Presently, she is a director of T&S Boardroom Sdn. Bhd., a company which provides secretarial support services and a director of Social Green Governance Sdn. Bhd., a company providing internal control review and sustainability review services. She also sits on the Board of Yew Lee Pacific Group Berhad ("**YLPGB**"), HE Group Berhad ("**HGB**") and Semico Capital Berhad ("**SCB**"). HGB is a public company listed on the Main Market of Bursa Securities while YLPGB and SCB are public companies listed on the ACE Market of Bursa Securities.

Ms. Andrea does not have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries. She does not have any family relationships with any other Director or major shareholder of the Company. She has neither been convicted for any offences within the past five (5) years other than traffic offences, if any, nor received any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

Save as disclosed above, none of the Board members has:

(a) any directorship in public companies and listed companies;
(b) any family relationships with any Director or major shareholder of the Company;
(c) any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries; and
(d) any conviction for any offences within the past five (5) years other than traffic offences, if any, or has any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

KEY SENIOR MANAGEMENT'S PROFILE

CHEOW ZI YING
Chief Financial Officer

Nationality	Gender
Malaysian	Female

Ms. Cheow Zi Ying, a Malaysian, female, aged 44, is the Chief Financial Officer. She holds a Bachelor of Business (Accounting / Finance) from Charles Sturt University, Australia. She is a member of Certified Practicing Accountant (CPA), Australia and Malaysian Institute of Accountants (MIA).

She commenced her career in the Audit Division of Deloitte Kassim Chan (now known as Deloitte PLT) in 2004. She then continued her career in 2006 and has held finance and accounting positions in various local and multi-national companies. She is a qualified Chartered Accountant with almost 19 years of experience in the areas of finance, accounting and tax.

She joined UFI as an Accounts Manager on 5 February 2018 and was redesignated as the Company's Chief Financial Officer on 1 September 2021 and is responsible for overseeing the accounts division and financial management, including managing budgeting, reporting, treasury and tax matters.

She does not have any family relationship with any of the Directors and/or major shareholders of the Company.

MOHAMAD AZMIR BIN RAMLI
Senior Operation Manager

Nationality	Gender
Malaysian	Male

Mr. Mohamad Azmir Bin Ramli, a Malaysian, male, aged 51, is the Senior Operation Manager. He holds an Executive Diploma in Manufacturing Management from University Utara Malaysia.

He began his career in the firefighting equipment industry in 1995 he gained extensive experience in quality assurance and manufacturing operations. Throughout his tenure, he played a key role in developing, managing, and continuously improving quality control (QC) systems for a wide range of fire protection products.

He joined UFI on 1 September 2010 as a Quality Assurance and Control Senior Officer, where he was responsible for supporting QC operations and ensuring compliance with applicable industry standards. In this role, he led a team responsible for managing quality assurance and control functions, including monitoring manufacturing quality, maintaining product certifications, ensuring regulatory compliance, and supporting research and development initiatives. His efforts contributed significantly to enhancing product quality, operational efficiency, and customer satisfaction.

He was subsequently promoted to Senior Operation Manager where he now oversees all operational activities within the company, including manufacturing, production, quality assurance and control, occupational safety & health, regulatory compliance, and continuous improvement programs. He plays a pivotal role in driving operational excellence, optimizing business processes, and ensuring the company consistently delivers high-quality fire protection products that meet industry standards and customer expectations.

He does not have any family relationship with any of the Directors and/or major shareholders of the Company.

Save as disclosed above, none of the key senior management has:

(a) any directorship in public companies and listed companies;
(b) any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries; and
(c) any conviction for any offences within the past five (5) years other than traffic offences, if any, or has any public sanction or penalty imposed by the relevant regulatory bodies during the financial year ended 31 March 2026.

GROUP MANAGING DIRECTOR'S REVIEW STATEMENT

Statement by Liew Sen Hoi,
Group Managing Director of Unique Fire Holdings Berhad

Dear shareholders and stakeholders,

On behalf of the Board of Directors ("**Board**"), I am pleased to present the operational and strategic review for Unique Fire Holdings Berhad ("**Unique Fire**" or the "**Company**") for the financial year ended 31 March 2026 ("**FYE 2026**").

FYE 2026 was a year that tested the industry's resilience, and Unique Fire demonstrated its ability to navigate an increasingly complex operating landscape. While supply chain disruptions, higher raw material and operating costs, and extended project approval cycles created challenges across the sector, underlying demand for fire protection solutions remained fundamentally stable, supported by regulatory requirements and ongoing infrastructure and construction activity.

During the year, we experienced a slower pace of project conversion as customers took longer to finalise approvals and commence installations. In response, the Company and its subsidiaries (collectively "**the Group**") strengthened its operational resilience by managing supply chain variability, optimising procurement cycles, and maintaining disciplined cost controls. These efforts helped cushion the impact of higher raw material and operating costs, while ensuring we continued to meet customer requirements reliably and efficiently.

Against this backdrop, the Group delivered a resilient performance, underpinned by its integrated capabilities, disciplined cost management, and continued investments in compliance, certification, and capacity expansion to support long-term growth.

RESILIENT FINANCIAL PERFORMANCE

Financially, the Group delivered a resilient performance despite the cost pressures and project timing delays that characterised the year. The Group's revenue increased by 6.2% to RM114.71 million from RM108.06 million in the financial year ended 31 March 2025 ("**FYE 2025**"). However, the Group's profitability was impacted by rising raw material, operating costs and supply chain disruptions. As a result, the Group's profit before tax ("**PBT**") declined by 16.3% to RM11.45 million from RM13.68 million in FYE 2025, while profit after tax ("**PAT**") softened by 20.2% to RM8.25 million from RM10.34 million in FYE 2025. A full analysis of our financial performance is available in the Management Discussion and Analysis section of this Annual Report.

During the year, the Group continued to advance several strategic initiatives aimed at strengthening its long-term competitiveness. We progressed with capacity expansion plans, including enhancements to our manufacturing and assembly capabilities, to support future growth and improve operational readiness. Investments in certification and compliance remained a priority, ensuring our products meet evolving regulatory standards and positioning the Group for broader market access.

At the same time, we continued to upgrade systems and processes to improve product tracking, service quality, and operational efficiency. These initiatives, while requiring upfront investment, reinforce the Group's foundation for sustainable growth and future market opportunities.

REGULATORY DRIVES STEADY DEMAND

The fire protection industry continued to be supported by regulatory requirements and enforcement efforts across Malaysia, which remained a key driver of baseline demand in FYE 2026.

Growth in the construction sector, particularly in non-residential and industrial developments such as data centres, translated into higher underlying demand for fire protection systems and accessories. These projects typically require more complex and higher-specification fire safety solutions, supporting demand for both system installations and related components.

For Unique Fire, this trend was reflected in steadier project enquiries and higher contributions from the industrial and commercial segments. While these structural factors underpinned stable demand, the industry also experienced longer approval cycles and more cautious project rollouts, shaping the operating environment throughout the year.

GROUP MANAGING DIRECTOR'S REVIEW STATEMENT (Cont'd)

WAY FORWARD

Looking ahead to the financial year ending ("**FYE 2027**"), the Board remains cautiously optimistic as the global environment continues to face headwinds from higher tariffs, geopolitical tensions in the Middle East, and the resulting uncertainty in global trade flows.

While regional economies are expected to expand steadily, trade-reliant markets may experience softer momentum as the temporary boost from frontloaded shipments dissipates. The ongoing conflict-driven disruptions to energy markets also heighten inflation risks in 2026, particularly through elevated energy and transportation costs.

In Malaysia, economic growth is projected to remain resilient at 4% to 5% in 2026, supported by sustained investment activity, even if the pace moderates. [1]Globally, the IMF expects GDP growth to ease to 3.1% in 2026 and 3.2% in 2027, with emerging markets facing more pronounced inflationary pressures. [2]As a trading nation, Malaysia will inevitably feel the impact of these external developments, however, robust domestic demand is expected to provide a stable foundation for growth.

Against this backdrop, the Group anticipates stronger project conversion as market conditions stabilise, supported by regulatory-driven demand and continued momentum from non-residential and industrial developments, including data centres. These projects typically require more complex, higher-specification fire protection systems, which underpin demand for suppression systems, components, and accessories.

Structural tailwinds from the strengthened amendments to the Fire Services Act 1988, which introduce stricter oversight, heavier penalties, and wider compliance requirements, are also expected to reinforce long-term demand for certified fire protection products.

In FYE 2027, the Group's priorities include improving profitability and operational efficiency as well as enhancing capacity utilisation following recent production expansion. A key focus will be ensuring that the strategic foundations laid in FYE 2026 continue to mature and deliver their full potential. The Group will also deepen its presence in the domestic market, improve product mix, expand its range of higher-value fire protection solutions, and pursue strategic diversification initiatives, including its renewable energy joint venture, to support sustainable long-term growth.

ACKNOWLEDGEMENTS

On behalf of the Board and management, I extend my sincere gratitude to our shareholders and stakeholders for their continued trust and support. I also thank our employees for their dedication and resilience in navigating a challenging year, and our management team for disciplined execution of the Group's strategic priorities. We are grateful to our customers and partners for their continued confidence, and to regulators and industry bodies for their guidance. Together, we remain committed to strengthening the Group's performance and delivering long-term value.

[1] Bank Negara Malaysia Economic and Financial Development 1Q: https://www.bnm.gov.my/-/gdp1q26pr
[2] IMF World Economic Outlook April 2026:
https://www.imf.org/en/publications/weo/issues/2026/04/14/world-economic-outlook-april-2026

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS OVERVIEW

Unique Fire Holdings Berhad ("**Unique Fire**" or "**the Company**") is one of Malaysia's leading providers of assembly, manufacturing, and distribution services for active fire protection systems, equipment, and accessories designed for the built environment. In the financial year ended 31 March 2026 (**"FYE 2026**"), the Company and its subsidiaries (collectively "**the Group**") continued to strengthen its position as an innovation-driven fire protection solutions provider, focusing on advancing product quality, enhancing compliance standards, and expanding its portfolio of higher-specification systems to meet the evolving needs of the construction, commercial, and industrial sectors.

Commercially, the Group continued to deepen its presence in the domestic market, while expanding its export footprint into Singapore, Indonesia, Brunei, and Cambodia. Product portfolio expansion through joint ventures in emergency lighting and signage strengthened the Group's ability to offer integrated safety solutions to commercial and industrial clients.

The Group continues to pursue UL certification for its UM sprinkler products, an important step towards enhancing export readiness and opening pathways into international markets where compliance with global standards is a prerequisite. These initiatives reinforce the Group's commercial strategy of capturing higher-value opportunities, improving product mix, and positioning Unique Fire as a trusted, innovation-led partner in fire protection across the region.

REVIEW OF FINANCIAL PERFORMANCE AND FINANCIAL POSITION

The Group's revenue continues to be predominantly derived from the assembling, manufacturing, and distribution of active fire protection systems, equipment, and accessories under both our own brands and selected third-party brands.

For the year under review, Unique Fire recorded revenue of RM114.71 million, a 6.2% growth as compared with RM108.06 million in the financial year ended 31 March 2025 ("**FYE 2025**"). The robust performance was driven by higher sales contributions from the Group's assembly and distribution activities during the financial year under review supported by steady demand for fire protection products.

Revenue from assembly activities increased to RM53.70 million in FYE 2026 from RM50.34 million in the previous year. Revenue from distribution activities was higher at RM33.99 million, compared to RM29.20 million in FYE 2025. Growth in both segments, reflected healthy market demand and improved sales traction. Meanwhile, manufacturing activities revenue was RM25.15 million in FYE 2026 against RM26.27 million in FYE 2025, due to a more competitive pricing environment and the early stages of utilising expanded production capacity, which impacted short-term revenue recognition.

Despite posting firmer revenue, the rising raw material and operating costs along with supply chain disruptions have impacted overall profitability. For the period under review, profit before tax ("**PBT**") dropped 16.3% to RM11.45 million against RM13.68 million in FYE 2025, while profit after tax ("**PAT**") declined by 20.2% to RM8.25 million from RM10.34 million in FYE 2025. This translated to an earnings per share of 2.11 sen as compared to 2.59 sen in the previous year.

MANAGEMENT DISCUSSION AND ANALYSIS (Cont'd)

The Group's lower profitability in FYE 2026 was mainly attributable to the followings:

1. increased financing costs arising from term loans for land acquisition;
2. higher operating expenses including legal fees, stamp duty on land acquisition;
3. higher depreciation costs of RM3.24 million, compared with RM2.32 million in FYE 2025;
4. higher employee benefits expenses of RM16.69 million compared with RM14.14 million in FYE 2025; and
5. higher product certification costs.

Both PBT and PAT for the year were further impacted by absence of a reversal of impairment losses on trade receivables recognised in FYE 2025.

Despite these pressures, the Group maintained a healthy financial position throughout FYE 2026. Total assets increased to RM122.05 million in FYE 2026 against RM105.12 million in FYE 2025, representing an annual growth of 16.1%, reflecting ongoing investments in capacity and operational infrastructure.

Shareholders' equity strengthened to RM90.14 million, a 2.8% higher than RM87.71 million in FYE 2025, reflecting the Group's ongoing commitment to building long-term value for our shareholders.

Total liabilities climbed nearly 82.9% to RM31.90 million from RM17.44 million in FYE 2025, mainly due to higher long-term borrowings, which surged more than doubled to RM18.35 million from RM6.88 million, as the Group continued to invest in expansion initiatives to capture future growth opportunities. Consequently, the Group's gearing ratio increased to 0.22 times as compared with 0.09 times in FYE 2025.

Cash and cash equivalents slipped by 22.2% to RM14.07 million in FYE 2026, against RM18.1 million a year ago, impacted by major capital expenditure and working capital requirement for major expansion plan.

The Board declared a higher dividend of 1.5 sen per ordinary share for FYE 2026 as compared to 1.4 sen per share in the previous year, amounting to a total annual payout of RM6 million.

REVIEW OF OPERATING ACTIVITIES

Manufacturing Activities

The Group's manufacturing activities centre on the in-house production of hand portable dry chemical fire extinguishers under the Unique Fire's brand. These extinguishers are produced in various cylinder sizes i.e. 1 kilogram ("**kg**"), 2 kg, 4 kg, 6 kg, and 9 kg and the manufacturing process encompasses cylinder fabrication, component assembly, and filling with extinguishing agents.

All fire extinguishers produced by the Group are SIRIM-certified, demonstrating compliance with the relevant Malaysian Standards ("**MS**"), ensuring both product quality and regulatory compliance.

The Group's manufacturing activities recorded a 4.3% decline in revenue to RM25.15 million in FYE 2026 (FYE 2025: RM26.27 million), mainly due to a competitive pricing environment and the expanded capacity still at an initial stage of utilisation, which limited revenue contribution. This segment accounted for 21.9% of the Group's overall revenue in FYE 2026.

Assembly Activities

The Group's assembly activities remain a key revenue driver, involving the integration of multiple parts and components purchased from the external suppliers. Where relevant, these components are combined and cylinders filled with extinguishing agents and propellants to produce the finished products.

Unique Fire assembles a wide range of fire protection systems and equipment, include the following:

(i) Fire suppression systems using CO2 and HFC-227ea as extinguishing agents; and
(ii) Fire protection equipment such as CO2 (hand portable and trolley mounted) and dry chemical (trolley mounted) fire extinguishers, fire hose reels, and fire hoses.

MANAGEMENT DISCUSSION AND ANALYSIS (Cont'd)

These products are marketed under the Group's own brands i.e. Unique, Unique227, Yama, and Commander as well as selected third-party brands, including Orient and Kidde.

For the year under review, assembly activities contributed RM53.70 million (FYE 2025: RM50.34 million), representing 46.8% (FYE 2025: 46.5%) of the Group's overall revenue of RM114.71 million.

Distribution Activities

The Group's distribution activities continued to play a meaningful role in supporting overall revenue growth in FYE 2026. This segment involves the sourcing and distribution of a wide range of fire protection systems, equipment, and accessories from selected third-party manufacturers, complementing the Group's own product offerings and enabling a comprehensive, end-to-end solutions portfolio for customers across Malaysia and the region. In addition, the Group remains an authorised distributor of several third-party brands, including Demco, System Sensor, Chang Der, Kidde and ZYfire.

The types of fire suppression systems, equipment, and accessories that Unique Fire distributes, include the following:

(i) Fire suppression systems, comprising sprinkler systems, wet and dry riser systems, hydrants, and wet chemical fire suppression systems;
(ii) Fire protection accessories, such as fire detection and alarm devices, batteries, cabinets, and fire blankets; and
(iii) Fire protection equipment, namely fire hoses.

The revenue from the Group's distribution activities stood RM33.99 million, an increase of 16.4% from previous year's RM29.20 million. This segment contributed 29.6% of the Group's total revenue, a 2.6 percentage point higher than 27.0% in FYE 2025.

Distribution activities remain strategically important to the Group, as they enhance product availability, broaden market reach, and strengthen Unique Fire's ability to serve diverse customer requirements through a balanced mix of in-house manufactured, assembled, and third-party distributed products.

STRATEGIC INITIATIVES AND EXPANSION STRATEGIES IN FYE 2026

In FYE 2026, Unique Fire advanced the long-term strategies set out during the IPO by sharpening both commercial focus and strengthening operational backbone. The Group capitalised on steady demand for certified fire protection solutions across commercial, industrial, and infrastructure segments, while leveraging the integrated manufacturing, assembly, and distribution capabilities to execute key growth initiatives.

Operationally, the Group expanded production capacity, enhanced utilisation planning, and deepened its certification capabilities to support higher-specification products and export readiness. These efforts, combined with targeted market expansion and strategic diversification initiatives, reinforced Unique Fire's competitive position and improved its ability to capture emerging opportunities in both domestic and regional markets.

Capacity Expansion

During the year under review, the Group strengthened its operational foundation through the expansion of fire extinguisher manufacturing capacity. The Group's production lines are currently operating at approximately 70% utilisation, providing sufficient headroom to respond to shifts in customer demand while supporting future business expansion. Following the recent increase in production capacity, management is focused on gradually improving utilisation through stronger sales growth, market expansion and the introduction of new products. As utilisation increases over time, the Group expects to achieve greater operational efficiency, improved cost absorption, and enhanced profitability.

Market Expansion Through Certification

Export and market expansion remain core pillars of the Group's long-term growth strategy. To prepare for future regional opportunities, the Group continued strengthening its export readiness, particularly through the UL certification of its UM sprinkler products. This certification represents a critical milestone, as it enables entry into international markets where compliance with globally recognised safety standards is mandatory. Once the remaining UL certifications are secured, the Group will begin expanding export sales into selected overseas markets, subject to regulatory approvals and market demand.

MANAGEMENT DISCUSSION AND ANALYSIS (Cont'd)

Management will continue to broaden the Group's international presence in a gradual, controlled, and demand-aligned manner. Broadening the Group's regional presence will enhance customer reach, diversify revenue streams, and strengthen long-term growth resilience, particularly as the Group's expanded manufacturing capacity is progressively optimised. These efforts position Unique Fire to capture emerging opportunities across Southeast Asia as demand for certified, high-specification fire protection solutions continues to grow.

Strengthening Product Capability

FYE 2026 marked a year of significant progress in enhancing the Group's certification capabilities. The Group continued to strengthen its product compliance and certification framework to support future growth and export opportunities. These efforts reinforce customer confidence, improve competitiveness in regulated markets, and position the Group to capture higher-value fire protection system-related opportunities.

Diversification Initiatives

The Group advanced its long-term diversification strategy through a renewable energy joint venture between its subsidiary, Unique Green Energy Sdn. Bhd., and HEB Energy Sdn. Bhd., a subsidiary of HSS Engineers Berhad, to develop a 95MW solar photovoltaic project. This initiative marks the Group's maiden entry into a sector with long-term recurring income potential. The Group will continue to evaluate further opportunities in this space to build a complementary revenue stream beyond the fire protection industry.

In addition, the Group expanded its product portfolio through new joint ventures in complementary safety solutions, including emergency lighting and signage. These developments strengthen the Group's market position by broadening its solutions offering, diversifying revenue sources, and enhancing long-term growth resilience.

RISKS AND CHALLENGES

Unique Fire operates in an environment shaped by evolving regulatory requirements, fluctuating input costs, and shifting market dynamics. As we continue to pursue expansion and growth opportunities, we are mindful that operational and financial performance may be impacted by cost volatility, supply chain uncertainties, regulatory requirements, and foreign exchange exposure. The Group continues to manage these risks through disciplined procurement practices, supplier diversification, compliance readiness, and ongoing operational improvements.

Cost Pressures and Supply Chain Disruptions

The Group continued to face rising raw material and operating costs, particularly for steel, chemicals, and imported components. Any supply chain disruptions will affect delivery timelines and inventory planning. These pressures may continue to compress our margin despite firmer sales performance. The Group mitigated these challenges through tighter procurement controls, supplier diversification, and continuous monitoring of cost trends.

Competitive Pricing Environment

The fire protection industry remained highly competitive, especially in the manufacturing segment. The initial phase of expanded capacity also meant that utilisation had not yet reached optimal levels, limiting cost absorption. Management continues to focus on improving utilisation, strengthening product differentiation, and expanding into higher-value system-related offerings.

Higher Operating and Financing Costs

As the Group continues its expansion initiatives, profitability may be affected by higher employee benefits, certification costs, legal and administrative expenses, as well as financing costs, and depreciation from newly acquired assets. While these cost increases are strategic in nature, the Group will seek to manage these cost through tighter cost controls across departments, improving productivity and process efficiency, optimising utilisation of the new assets as well as prioritising investments that enhance long-term returns.

MANAGEMENT DISCUSSION AND ANALYSIS (Cont'd)

Certification and Compliance Requirements

As the Group prepares for export expansion, meeting international certification standards, including UL requirements, remains a critical challenge. Certification processes are time-intensive and require ongoing investment. However, these certifications are essential for expanding new markets and strengthening the Group's competitive position.

Market and Regulatory Uncertainty

Geopolitical tensions, inflationary pressures, and evolving regulatory requirements continue to shape the operating landscape. While demand for fire protection products remains stable, project timelines and customer procurement cycles may be affected by broader macroeconomic conditions.

PROSPECTS

In FYE 2027, the Group expects operating conditions to remain stable but competitive, with demand supported primarily by regulatory requirements, ongoing construction activity, and continued development in non-residential and industrial sectors such as data centres and logistics facilities. These segments typically require higher-specification fire protection systems, which underpin steady enquiries and moderate growth in system-related orders.

[3]Under Budget 2026, the Federal Government has allocated RM81 billion for development expenditure while the Works Ministry received a total allocation of RM10.692 billion, an increase of 3.3% from RM10.349 billion in 2025. [4]However, actual revenue recognition will continue to depend on project execution timelines and conversion rates, and management remains cautious given pricing pressure and broader economic uncertainties.

The Group plans to grow its core fire protection segment by improving utilisation of the recently expanded production capacity. The management will also prioritise production efficiency, cost competitiveness, and disciplined capacity planning to ensure the expanded facilities support sustainable volume growth over time.

Profitability improvement remains a key priority for FYE 2027. The Group will focus on strengthening cost discipline, maintaining tighter control over financing-related expenses, and driving operational efficiency initiatives. As such, the management will adopt a prudent approach to expenditure while ensuring that essential compliance and quality requirements are maintained.

Meanwhile, the Group will continue to strengthen product mix by expanding its portfolio of higher-value fire protection offerings and enhancing its presence in the local market, while pursuing export opportunities through its UL certified products. Opportunities in selected regional markets will be evaluated carefully, with expansion undertaken only where demand visibility and compliance requirements are well aligned.

CLOSING REMARK

FYE 2026 was a year of resilient performance for the Group, supported by steady demand for fire protection products despite a challenging operating environment characterised by higher costs, pricing pressures, and earnings volatility. The Group continued to strengthen its foundations through capacity expansion, product certification initiatives, and strategic diversification efforts, all of which are expected to support sustainable long-term growth.

Looking ahead to FYE 2027, the Group remains focused on enhancing operational efficiency, improving profitability, and optimising capacity utilisation in line with market demand. Continued improvement in product mix, disciplined cost management, and the development of strategic partnerships are expected to further reinforce the Group's growth prospects. Overall, the Group remains committed to delivering sustainable value for shareholders through disciplined execution, operational resilience, and prudent long-term strategic positioning within the fire protection industry.

[3] Budget 2026 Speech: https://belanjawan.mof.gov.my/pdf/belanjawan2026/ucapan/bs26.pdf
[4] Works Ministry Statement:
https://www.kkr.gov.my/sites/default/files/kenyataan-media/KM%20YBM%20-%20BELANJAWAN%20%28KKR%29%20
2026%20final.pdf

SUSTAINABILITY STATEMENT

ABOUT THIS STATEMENT

REPORTING SCOPE AND PERIOD

This Sustainability Statement ("**Statement**") covers Unique Fire Holdings Berhad ("**Unique Fire**" or "**the Company**"), its subsidiaries ("**the Group**"), including Unique Fire Industry Sdn. Bhd., Unique Digital Innovation Sdn. Bhd., Unique Green Energy Sdn. Bhd., and Unique Mosafe Sdn. Bhd. and its joint venture partner Unique Electronics Sdn. Bhd.. This Sustainability Statement is a continuation of Unique Fire Holdings Berhad's previous Sustainability Statement, which was published in 2025.

The Group reports its sustainability performance on an annual basis to provide stakeholders with a consistent and transparent account of its economic, environmental, social and governance ("**ESG**") performance, as well as the progress made in managing sustainability-related matters across its operations. This Sustainability Statement covers the period from 1 April 2025 to 31 March 2026 ("**FYE 2026**").

REPORTING STANDARDS

This Sustainability Statement has been prepared in accordance to the Bursa Malaysia Securities Berhad Sustainability Reporting Guide 2022 (3rd edition), with reference to the Global Reporting Initiative ("**GRI**") Standards 2021. To ensure alignment with broader global sustainability objectives, this Statement also makes reference to the United Nations Sustainable Development Goals ("**UN SDGs**"), where relevant, in demonstrating how the Group's sustainability efforts contribute to selected global development priorities.

INDEPENDENT ASSURANCE

This sustainability statement has been reviewed and validated by the Board of Directors and the respective data owners to ensure its accuracy and reliability. We recognise the importance of third-party assurance in strengthening trust and transparency with our stakeholders. As part of our commitment to transparency and continuous improvement, we plan to engage independent external assurance providers in the future to enhance the credibility and reliability of our sustainability disclosures.

FEEDBACK

We value and welcome any feedback on our Sustainability Statement and the topics discussed herein as part of our ongoing efforts to enhance our reporting and sustainability practices. For any comments, queries, or suggestions, please contact us at:

Email: contactus@uniquefire.com

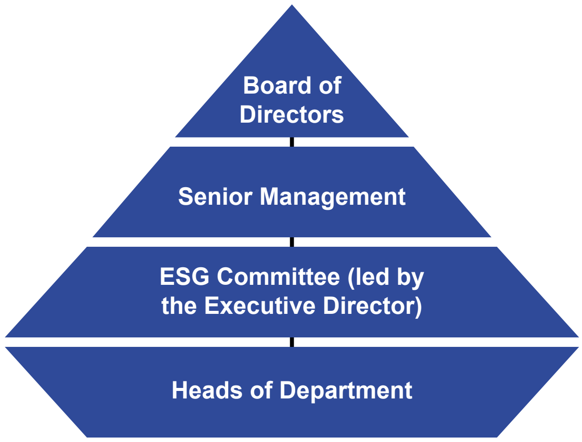
SUSTAINABILITY STATEMENT (Cont'd)

SUSTAINABILITY AT UNIQUE FIRE

SUSTAINABILITY GOVERNANCE

At Unique Fire, a structured governance framework guides the implementation of sustainability across our operations. This framework defines roles and responsibilities to ensure that relevant environmental, social, and governance matters are addressed in decision-making processes. By aligning sustainability oversight with business functions, the Group aims to manage risks and meet stakeholder expectations in a consistent and accountable manner.

Unique Fire's ESG Committee Group was established in FYE 2025 and chaired by the Executive Director to drive sustainability measures and initiatives. Below is our four-tier sustainability governance structure ensuring effective oversight and implementation of ESG strategies.



Board of Directors

- Responsible for the strategic direction and oversight to the Group's sustainability strategy and performance.
- Approves the Groups' sustainability direction and strategies while overseeing their implementation and performance.

Senior Management

- Supports the Board of Directors by overseeing the overall sustainability planning, direction and action plans of the respective division to align with the strategic goals and direction of the Group.
- Monitors the performance and effectiveness of management of material sustainability matters including progress towards targets set.

ESG Committee (led by the Executive Director)

- Led by the Executive Director, the ESG Committee is composed of 12 members representing human resource, finance and accounts, manufacturing and production, supply chain, information technology and business admin departments.
- Meets on a quarterly basis to steer the Group's sustainability strategy in line with the Group's overall sustainability agenda.
- Oversees the implementation of sustainability strategy and performance, into day-to-day operations as approved by the Board.

Heads of Department (HoD)

- Responsible for carrying out action plans in their respective subdivision by communicating with teams and orchestrating a concerted effort to reach the Group's sustainability goals.
- Reports to the ESG Committee on performance of processes and controls.
- Implement a sustainability program by ensuring adequate resources are in place, data compilation, and reporting the Group's sustainability performance.

SUSTAINABILITY STATEMENT (Cont'd)

SUSTAINABILITY POLICY

Established on 20 April 2022, the Sustainability Policy provides a structured approach for incorporating ESG considerations into the Group's operations and business practices. It aligns with Bursa Malaysia's Sustainability Reporting Guide and guides decision-making on sustainability-related matters. This policy sets out expectations for responsible conduct across various areas, including resource management, workplace practices, and stakeholder engagement. It also aims to strengthen internal alignment by integrating relevant sustainability considerations into strategies, daily operations, and corporate culture.

The full Sustainability Policy is available on our corporate website at https://uniquefire.com/wp-content/uploads/2025/07/UFH-Sustainability-Policy.pdf.

MATERIALITY MATTERS

Unique Fire's materiality assessment informs our sustainability strategy and supports the identification and prioritisation of sustainability matters that are most relevant to our business and stakeholders. Through this process, we evaluate sustainability-related risks, opportunities and impacts to ensure that our sustainability initiatives remain aligned with stakeholder expectations, business priorities and evolving regulatory requirements.

During the reporting year, we enhanced our materiality assessment approach by introducing a double materiality perspective in line with emerging sustainability reporting practices and Bursa Malaysia's sustainability reporting requirements. This approach broadens our assessment by considering both how sustainability-related matters may affect the Group's financial performance, business resilience and long-term value creation (outside-in perspective), as well as how the Group's activities impact the economy, environment and society (inside-out perspective).

The adoption of a double materiality perspective enables the Group to better understand the interrelationship between sustainability impacts, risks and opportunities, while strengthening our ability to identify material matters that are significant to both our business and stakeholders. This enhanced approach will serve as the foundation for a more comprehensive double materiality assessment in FYE 2026 and support the continuous integration of sustainability considerations into our strategic decision-making process.

Double Materiality Assessment Process

Following the procedures guided by the GRI Standards, we conducted our materiality assessment with the assistance of the third party and the involvement of key stakeholders. In accordance with the Bursa Malaysia Sustainability Reporting Guide (3rd Edition), our materiality assessment process was conducted through the following three phases:

Phase 1: Identification and Prioritisation of Material Matters

Relevant sustainability matters were identified through a review of the Group's business environment, industry developments, ESG standards, stakeholder expectations and sustainability reporting frameworks. The identified matters were then assessed using a double materiality approach, considering both the Group's impacts on the economy, environment and society, as well as the potential financial implications of sustainability matters on the Group's business performance and value creation.

Phase 2: Stakeholder Engagement and Assessment

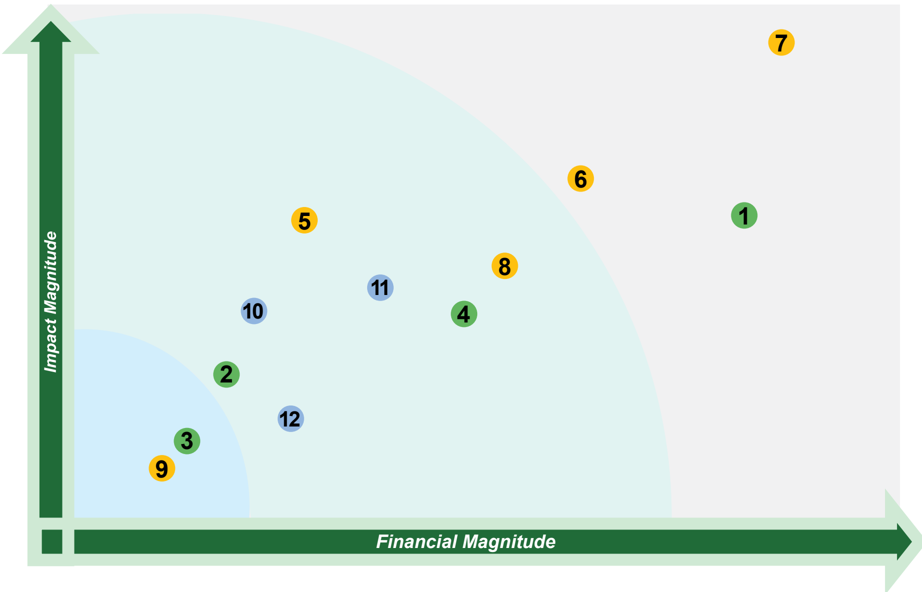
Stakeholder perspectives were obtained through engagement with both internal and external stakeholders. Internal stakeholders were engaged through focus group discussions ("**FGDs**") to gather insights on the Group's sustainability impacts, risks and opportunities from an operational and strategic perspective. External stakeholders were engaged through survey forms to understand their views on the sustainability matters that are most important to them and to validate the relevance of the identified topics.

Phase 3: Review and Validation

The identified material matters and assessment outcomes were reviewed and validated by the ESG Committee, Management and the Board of Directors. This process ensures that the final material matters reflect the views of key stakeholder groups, align with the Group's sustainability priorities and support the integration of sustainability considerations into the Group's business objectives.

SUSTAINABILITY STATEMENT (Cont'd)

MATERIALITY MATTERS MATRIX (CONT'D)



1	Energy Management
2	Carbon Emmission Management
3	Water Management
4	Waste Management
5	Occupational Safety and Health
6	Supply Chain Management
7	Employee Management
8	Training and Development
9	Local Community
10	Anti-bribery and Anti-corruption
11	Data Privacy and Sercurity
12	Whistkeblowing

Legend for material topics:

- *Green – Environmental Matters*
- *Yellow – Social Matters*
- *Blue – Governance Matters*

Following the materiality matrix, we further mapped selected material matters against their impact to stakeholders and financial magnitude. This provides a clearer view of how each topic may affect the Group from both impact and business perspectives, and supports a more balanced understanding of sustainability-related risks and opportunities.

Material Topic	Impact Materiality	Key Points	Financial Magnitude	Key Points
Energy Management		Energy use affects environmental footprint, but impacts are manageable through efficiency and solar initiatives		Energy cost, efficiency savings, and solar generation have clearer financial implications
Carbon Emission Management		Emissions are disclosed, but current stakeholder impact is assessed as relatively limited compared with other topics		Current financial exposure from carbon risk appears limited or not yet strongly materialised
Water Management		Water use and rainwater harvesting are disclosed, but impact appears limited in scale		Water cost and disruption risk appear relatively minor
Waste Management		Scheduled waste and scrap recovery create environmental relevance, but impact is controlled through compliance and recycling		Financial relevance: recycling revenue and compliance cost/risk make it financially more visible

SUSTAINABILITY STATEMENT (Cont'd)

MATERIALITY MATTERS MATRIX (CONT'D)

Material Topic	Impact Materiality	Key Points	Financial Magnitude	Key Points
Occupational Safety and Health		Direct effect on workers due to accidents, lost working days, and workplace safety exposure		Accidents may affect productivity, liability, and operations, but score is not among the highest
Supply Chain Management		Supplier practices affect product quality, continuity, and potentially ESG exposure across the value chain		Supplier dependency, disruption, cost, and quality risks are significant
Employee Management		Strongest stakeholder impact due to direct effect on employees, retention, welfare, and engagement		Strong link to productivity, workforce stability, and operational performance
Training and Development		Training supports employee capability and safety but is less severe than employee management overall		Skills development supports productivity, compliance, and operational efficiency
Local Community		Community activities are positive but appear limited in scale and business dependency		Limited direct effect on revenue, cost, or operational continuity
Anti-Bribery and Anti-Corruption		Governance importance is acknowledged, but no reported cases reduce assessed likelihood/severity		Potential downside is serious, but current likelihood/exposure is assessed as low
Data Privacy and Security		Possible stakeholder harm from breaches, but no complaints/ breaches reported		Beach risk could create cost, disruption, and trust issues
Whistleblowing		Important for ethical culture, but indirect stakeholder impact and no reported cases		Helps detect misconduct, but current exposure appears limited

High severity   Medium severity   Low severity

SUSTAINABILITY STATEMENT (Cont'd)

MANAGING THE RISKS AND OPTIMISING THE OPPORTUNITIES

In FYE 2026, the Group further enhanced its sustainability disclosure by outlining the financial and non-financial risks and opportunities associated with its material sustainability matters. This provides stakeholders with a clearer understanding of how each material topic may influence the Group's operations, business resilience, reputation and long-term value creation.

The identification of these risks and opportunities supports us in prioritising relevant sustainability matters and strengthening the integration of sustainability considerations into our business planning and decision-making processes.

The table below sets out the Group's key material topics, together with the related financial and non-financial risks and opportunities: -

Materiality Matters Risk & Opportunity

Material Topic	Risk		Opportunity	
	Financial	Non-Financial	Financial	Non-Financial
Anti-Bribery and Anti-Corruption ("ABAC")	Potential fines, penalties, legal costs, and business disruption arising from bribery or corruption incidents.	Reputational damage, loss of stakeholder trust, and weakened corporate integrity.	Stronger governance may improve investor confidence, reduce compliance-related losses, and support long-term business stability.	Strengthen ethical business culture, transparency, and corporate governance.
Whistle-Blowing	Potential legal or regulatory exposure if misconduct is not reported or addressed effectively.	Reputational damage if stakeholders perceive reporting channels as ineffective or unsafe.	Early detection of misconduct may reduce the financial impact of fraud, non-compliance, or operational losses.	Foster a speak-up culture, improve accountability, and enhance corporate governance.
Carbon Emission Management	Rising carbon-related compliance costs, possible future carbon pricing, and costs of transitioning to lower-emission operations.	Increased stakeholder pressure if emissions are not managed, and possible negative perception from customers or regulators.	Investment in renewable energy, energy-efficient technologies, and lower-carbon materials may reduce long-term operating costs.	Strengthen climate responsibility, support decarbonisation efforts, and improve environmental reputation.
Energy Management	Rising energy costs may increase operating expenses and affect profitability.	Inefficient energy use may signal weak resource management and expose the Group to climate-related expectations.	Energy efficiency initiatives and renewable energy use may reduce electricity costs and improve operational resilience.	Improve energy management practices and demonstrate commitment to responsible operations.
Water Management	Water scarcity or supply disruption may interrupt production and increase operating costs.	Inefficient water use may affect stakeholder perception, especially where water conservation is expected.	Water recycling, rainwater harvesting, and efficiency measures may reduce water-related costs over time.	Strengthen water stewardship and reduce dependence on external water supply.

SUSTAINABILITY STATEMENT (Cont'd)

MANAGING THE RISKS AND OPTIMISING THE OPPORTUNITIES (CONT'D)

Materiality Matters Risk & Opportunity (Cont'd)

Material Topic	Risk		Opportunity	
	Financial	Non-Financial	Financial	Non-Financial
Waste Management	Improper waste handling may result in fines, clean-up costs, or higher disposal expenses.	Health, safety, and environmental risks from improper waste handling.	Scrap recovery, recycling, and circular waste practices may generate cost savings or additional revenue.	Improve workplace safety, environmental compliance, and circular economy practices.
Employee Management	High turnover may increase recruitment, onboarding, and training costs.	Poor employee engagement or unfair employment practices may affect morale, loyalty, and workplace harmony.	Better engagement and retention may reduce hiring costs and improve workforce productivity.	Build an inclusive, motivated, and stable workforce.
Training and Development	Skills gaps may reduce operational efficiency and increase reliance on external expertise.	Employees may be underprepared for technical, safety, compliance, or sustainability-related responsibilities.	Upskilling employees may improve productivity, operational performance, and internal talent development.	Build employee capability, support career development, and embed sustainability awareness across operations.
Local Community	Weak community relations may lead to reputational damage, complaints, or lower social acceptance of operations.	Potential health or safety concerns affecting nearby communities, especially in relation to operational activities.	Strong community programmes may strengthen brand value and stakeholder goodwill.	Build community trust, support local wellbeing, and strengthen the Group's social licence to operate.
Supply Chain Management	Supply disruption, procurement inefficiencies, quality issues, or supplier non-compliance may increase costs and affect delivery performance.	Supplier-related environmental, labour, or ethical issues may affect the Group's reputation and compliance standing.	Stronger supplier relationships and local sourcing may improve cost control, supply resilience, and operational efficiency.	Build a more resilient, responsible, and sustainable supply chain.
Data Privacy and Security	Data breaches may lead to financial losses, regulatory penalties, recovery costs, or disruption to business operations.	Loss of customer trust, reputational damage, and weakened confidence in the Group's digital systems.	Stronger data governance may reduce cyber-related losses and support operational continuity.	Strengthen customer trust, improve data governance, and enhance information security culture.

STAKEHOLDER MANAGEMENT

We recognise the importance of our stakeholders in helping us achieve our goals. Their feedback offers valuable insights that guide our continuous improvement and strategic development, ultimately contributing to our overall success. We maintain active engagement with stakeholders through multiple communication channels, including our website, training programs, engagement activities, disclosure reports, announcements, and marketing events.

The table below outlines our key stakeholders, their areas of interest, and our methods of engagement: -

Stakeholder Groups	Engagement Method	Engagement Frequency	Areas of Concern	Our Response
Employees	Employee training and development	Ongoing	• Career training and development opportunities • Employees' welfare • Occupational health and safety ("**OSH**")	• Provide training and development opportunities • Conduct employee satisfaction surveys • Organise employee engagement activities • Maintain OSH initiatives to support a safe, inclusive and productive workplace
	Employee satisfaction survey	Semi-annually		
	Employees' engagement programmes and activities	Ongoing and Quarterly		
Shareholders and investors	Annual General Meeting	Annually	• Company's financial and operational performance • Investment returns and risks • Business management and strategy	• Provide timely and transparent disclosures through annual reporting, sustainability reporting and financial reporting • Issue Bursa announcements as required to support informed decision-making
	Annual Reports, Sustainability Statement, and Financial Reports			
Government and Regulators	Permits and license renewal	As required/ requested	• Regulatory compliance • Transparent and accurate disclosures	• Maintain compliance with applicable regulatory requirements • Engage with relevant authorities where required • Ensure timely submission of required information and disclosures
	Announcements on official (Bursa Securities) websites			
	Product certification approval authority	Ongoing		

SUSTAINABILITY STATEMENT (Cont'd)

STAKEHOLDER MANAGEMENT (CONT'D)

Stakeholder Groups	Engagement Method	Engagement Frequency	Areas of Concern	Our Response
Customers	Company website and social media	Ongoing	• Quality of products • Technical support • Satisfaction of services	• Engage customers through regular communication and feedback channels • Conduct customer satisfaction surveys • Improve product quality, service delivery and customer experience based on feedback
	Customer satisfaction survey and feedback	Semi-annually		
	Appreciation dinner	Ongoing		
Communities and the Public	Community investment, such as providing donations in the form of monetary and non-monetary	Ongoing	• Community well-being • Charity events	• Support community initiatives through donations and sponsorships • Conduct fire safety education and outreach activities • Contribute to programmes that align with the Group's social responsibility priorities
	Partnership with organisations to support Corporate Social Responsibility activities			
	Provide sponsorship to community initiatives			
Suppliers	Regular visits and meetings	Ongoing	• Supplier training • Sustainable business relationship • Product/service quality • Pricing • Delivery • Cooperation • After-sale service • Responsiveness	• Maintain ongoing communication with suppliers • Conduct supplier performance evaluations • Build long-term relationships with reliable suppliers to support quality, resilience and operational continuity
	Continuous communication	Ongoing and Annually		
	Performance evaluation	Ongoing and Annually		

Sustainability Strategy and Roadmap

In FYE 2026, the Group developed a Sustainability Roadmap for FYE2027–FYE2029 to guide its long-term sustainability strategy and initiatives. The roadmap outlines the Group's key sustainability priorities and areas of focus over the next three years. Details of the roadmap and progress against identified initiatives will be progressively disclosed in future reporting periods as implementation commences.

SUSTAINABILITY STATEMENT (Cont'd)

KEY HIGHLIGHTS AND ACHIEVEMENTS

As the Group continues to advance its sustainability journey, it is pleased to announce the key achievements in FYE 2026. The Group has made significant progress in identifying material ESG issues and implementing actions aligned with its long-term sustainability vision. While further target setting and initiative enhancement are ongoing, the following table outlines the Group's key achievements as of the end of FYE 2026. It outlines its action plans and targets for the upcoming reporting period: -

Material Topic	FYE 2026 Achievements	Performance of FYE 2026	Financial Year Ending ("FYE 2027") Action Plans and Targets
Anti-Bribery and Anti-Corruption (ABAC)	Zero bribery and corruption cases	●	Zero bribery and corruption cases
Whistle-Blowing	Zero cases of whistle-blowing	●	Zero cases of whistle-blowing
Carbon Emission Management	Expanded disclosure to include Scope 3 emissions from goods and services purchased from Top10 suppliers; monitoring of refrigerant-related emissions (Scope 1) is currently in progress.	◐	Progressively expand Scope 3 emissions reporting to include Categories 2, 4, and 5, while strengthening data collection and monitoring mechanisms.
Energy Management	● Generated 192,226 kWh via the solar photovoltaic ("**PV**") system, contributing RM36,454.41 in revenue through energy sales to Tenaga Nasional Berhad (TNB). ● Successfully commissioned a new solar panel system at the Penang Branch. ● Displaying awareness posters throughout our facilities to encourage responsible consumption habits among all employees.	●	● Digitalise awareness via TV displays at receptionist area for staff and public ● To implement quarterly random energy check during lunch time and/or after working hour.
Water Management	● Harvested a total of 672 m³ of water from rainwater, resulting in savings equivalent to RM1,916.88 ● Successfully installed one (1) additional rainwater harvesting tank to further enhance water circularity.	◐	Install water conservation posters to raise employee awareness on efficient water usage.
Waste Management	● Sold a total of 368,663 kg of scrap materials for recycling, generating RM435,769.20 in revenue. ● Implemented tracking for office scrap paper reuse in product packaging to reduce virgin material consumption.	●	Expand waste monitoring to cover office waste and identify opportunities to progressively reduce landfill waste.

SUSTAINABILITY STATEMENT (Cont'd)

KEY HIGHLIGHTS AND ACHIEVEMENTS (CONT'D)

Material Topic	FYE 2026 Achievements	Performance of FYE 2026	Financial Year Ending ("FYE 2027") Action Plans and Targets
Occupational Safety and Health	• Four (4) cases of work-related injuries • 81 employees trained on health and safety standards	●	Target to maintain work-related injuries at a maximum of four (4) cases or fewer.
Employee Management	Achieved an employee satisfaction score of 74.7%	◐	Maintain a minimum employee satisfaction score of 75%
Training and Development	Recorded an average of 7.85 training hours per employee	◐	Maintain a minimum 7.5 training hours per employee
Local Community	• Completed 15 community engagement initiatives	●	Maintain at least 10 community engagement events in FYE 2027, with continued focus on fire safety, education support, and local sponsorship initiatives
Supply Chain Management	• Composition of our suppliers: (i) Local (81.7%) (ii) Foreign (18.3%) • Percentage of suppliers that scored 4 (highest score) in our evaluation: (i) Local (98%) (ii) Foreign (93.9%)	●	Maintain a minimum of 80% of suppliers scored 4 in the evaluation
Data Privacy and Security	Zero complaints on concerning breaches of customer privacy and losses of customer data	●	Zero complaints of breaches of customer privacy and losses of customer data

SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL

CARBON EMISSIONS MANAGEMENT

Why It Matters	Managing carbon emissions helps minimise environmental impact, improve resource efficiency and meet growing stakeholder expectations on climate-related disclosure. It also enables the Group to better understand emissions sources and identify improvement opportunities.
Management Approach	The Group manages carbon emissions through annual GHG emissions measurement and reporting, covering Scope 1, Scope 2 and selected Scope 3 categories. Emissions are calculated using recognised methodologies, including the GHG Protocol and IPCC-aligned guidance. Key emissions sources include fuel consumption, purchased electricity, business travel, employee commuting and selected upstream activities. This approach is guided by the Sustainability Policy, which outlines the Group's commitment to minimising environmental impacts, complying with applicable requirements and improving sustainability practices.
Targets	Progressively expand Scope 3 emissions reporting to include Categories 2, 4, and 5, while strengthening data collection and monitoring mechanisms.
Monitoring Method	GHG emissions data is compiled and reviewed annually as part of the Sustainability Statement reporting process. The ESG Committee coordinates the monitoring and reporting process with support from relevant departments. Emissions performance is reviewed annually by the ESG Committee

The Group recognises the importance of managing GHG emissions as part of its environmental responsibility and long-term sustainability goals. We have implemented a structured approach to measure and manage emissions, beginning with the calculation of Scope 1 and Scope 2, and selected Scope 3 categories (upstream transport and distribution, business travel and employee commuting).

As part of the Group's commitment to environmental sustainability, several initiatives have been introduced to understand better, measure, and reduce GHG emissions. These efforts reflect an ongoing strategy to align with global standards, improve operational efficiency, and support climate-related goals through responsible emissions management.

1. GHG Emissions Management

While the monitoring of Scope 1 refrigerant-related emissions is currently in progress to ensure a more holistic assessment of our direct impact, the initiative to track refrigerant leaks in FYE 2026 was not implemented during the financial year due to operational and data collection limitations. Nevertheless, the Group has significantly strengthened its GHG emissions disclosure by expanding the Scope 3 reporting boundary to include additional upstream and downstream categories.

Starting from FYE 2026, the Group has disclosed Scope 3 emissions relating Upstream Transportation and Distribution includes emissions associated with the transportation and distribution of products and services acquired by the Group, and Category 8: Upstream Leased Assets. Category 4 encompasses emissions associated with the transportation of products and services acquired by the Group, in line with our expanded disclosure, this category currently accounts for transportation emissions from our Top 10 suppliers, which represent 5.5% of our total supplier base tracked for this reporting period.

This enhancement reflects the Group's ongoing commitment to improving the completeness and transparency of its carbon accounting and reporting practices.

SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

CARBON EMISSIONS MANAGEMENT (CONT'D)

1. GHG Emissions Management (Cont'd)

The breakdown of our Group's emissions by category is as follows (tonnes/CO_2e):

GHG Emissions data	FYE 2026	FYE 2025	FYE 2024
Total Direct (Scope 1) Emissions (tCO_2e)	6,515.50	5,973.24	N/A
Total Indirect (Scope 2) Emissions (tCO_2e)	366.23	417.03	381.33
Total Other Indirect (Scope 3) Emissions (tCO_2e)	494.7	326.72	N/A
(i) Category 4: Upstream Transportation and Distribution (tCO_2e)	47.3	N/A	N/A
(ii) Category 6: Business Travel (tCO_2e)	9.67	3.69	N/A
(iii) Category 7: Employee Commuting (tCO_2e)	424.31	323.03	N/A
(iv) Category 8: Upstream Leased Assets (tCO_2e)	13.42	N/A	N/A

Note:
- *Scope 1 covers direct emissions from liquefied petroleum gas (LPG) combustion and diesel usage for lorries and forklifts*
- *The emissions factor for Scope 2 emissions (Purchased Electricity) is derived from the Grid Emissions Factor (GEF) in Malaysia published by Suruhanjaya Tenaga*
- *The calculation methodology of Scope 3 emissions is derived from GHG Protocol - Technical Guidance for Calculating Scope 3 Emissions, using data assumptions and emission factors from the UK Government GHG Conversion factors for Company Reporting*
- *Category 4 - Upstream Transportation and Distribution includes emissions associated with the production of products and services acquired by the Group.*
- *Category 6 - Business Travel includes emissions from employee business travel such as flights, car rentals, and ride-hailing services incurred for work-related purposes*
- *Category 7 - Employee Commuting includes employee commuting from home to office*
- *Category 8 – Upstream Leased Assets includes emissions from the operation of assets leased by the Group.*

2. Transition to Clean Agent Fire Suppression

The Group has proactively reduced the sale of UFI227-gas by 41%, transitioning toward UFI5112-gas, a sustainable clean agent fire suppression solution in FYE 2026. This strategic shift supports our broader carbon emission reduction initiatives by offering an environmentally friendly alternative with a significantly lower global warming potential, helping our customers achieve their own sustainability goals while reducing our product-related environmental footprint.

As at FYE 2026, the Group has not separately tracked direct air emissions such as nitrogen oxides ("Nox"), sulphur oxides ("SOx") and volatile organic compounds ("VOC"). Based on the Group's current manufacturing and assembly operations, these indicators are not currently reported as separate quantitative indicators. Moving forward, we will review the relevance of these air emission indicators to our operations and assess the need for data collection where such emissions become material or are required for regulatory or sustainability reporting purposes.

SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

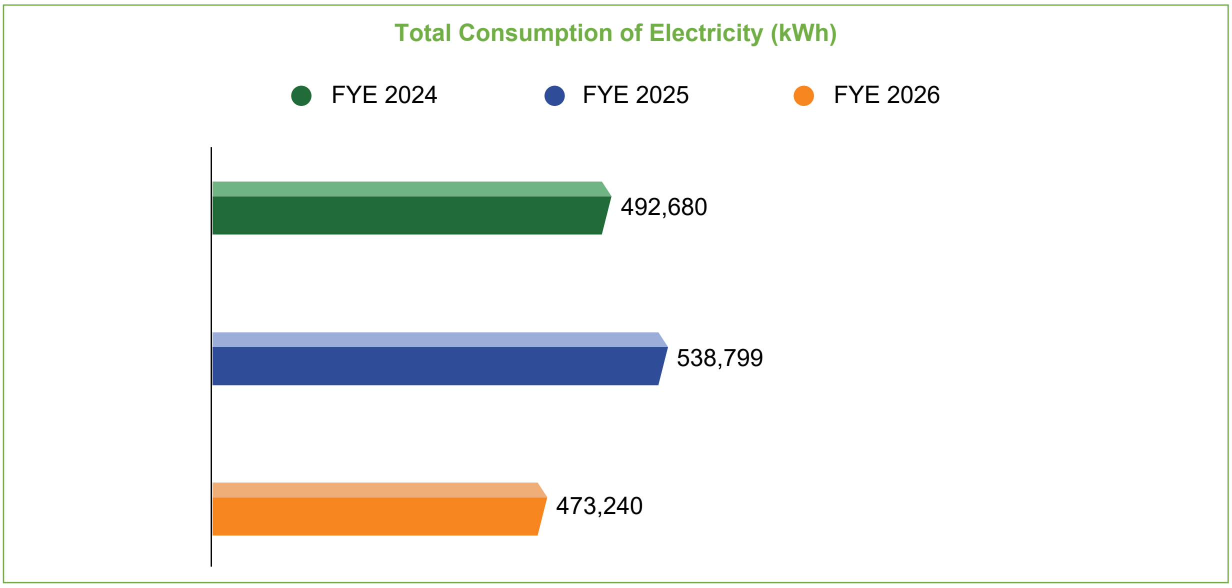
ENERGY MANAGEMENT

Why It Matters	Effective energy management supports operational efficiency, cost management and the reduction of energy-related environmental impacts. As electricity consumption contributes to the Group's Scope 2 emissions, responsible energy use also supports broader carbon emissions management and sustainability performance.
Management Approach	The Group monitors electricity consumption and implements energy efficiency measures across its operations. Initiatives include solar PV systems, LED lighting upgrades, energy-efficient IT equipment, server migration to cloud-based solutions and energy-saving awareness among employees. These efforts are aligned with the Sustainability Policy's commitment to manage environmental impacts and promote sustainable practices.
Targets	● Digitalise awareness via TV displays at receptionist area for staff and public ● To implement quarterly random energy check during lunch time and/or after working hour
Monitoring Method	Energy performance is monitored through electricity usage records, utility bills, solar PV generation data and updates on energy-saving initiatives. The ESG Committee coordinates reporting with support from relevant departments and reviews performance regularly.

Energy management has become increasingly important as businesses respond to rising energy demand, cost pressures, and the global transition towards cleaner energy. In Malaysia, the growing emphasis on energy efficiency and renewable energy further highlights the need for companies to manage electricity consumption responsibly. In this context, the Group continues to monitor its energy usage, integrate renewable energy sources and implement practical efficiency measures across its operations to support cost management, operational resilience and lower energy-related environmental impacts.

1. Electricity Consumptions

In FYE 2026, we recorded a 12.17% decrease in electricity usage, primarily attributed to the implementation of the new manufacturing lines. By streamlining the overall manufacturing process and optimising labour efficiency, the Group has successfully reduced its total energy footprint while maintaining production standards.



SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

ENERGY MANAGEMENT (CONT'D)

2. Renewable Energy

The Group continued to generate renewable energy through its solar PV system. In FYE 2026, the Group generated 204,570 kWh of electricity through its solar PV system, resulting in total cost savings of RM39,988.28. Solar energy was generated from facilities equipped with PV systems, supported by ongoing monitoring to ensure system efficiency. We continue to operate and maintain its existing renewable energy systems to support energy cost management.

Solar Infrastructure Expansion

As part of our continued infrastructure expansion, we successfully commissioned a new solar panel system at the Penang Branch in FYE 2026. This installation serves to strengthen our localised renewable energy capacity and supports the broader objective of enhancing operational efficiency across our regional facilities. By expanding our on-site solar infrastructure, we continue to manage energy costs effectively and progress toward our renewable energy integration goals.

Solar Panel at Penang Branch

3. Ongoing Energy-Saving Initiatives

The Group continued implementing previously established energy-saving measures, including production schedule optimisation, LED lighting upgrades, replacement of outdated IT equipment with energy-efficient models, migration of selected on-site servers to cloud-based solutions, and energy conservation awareness through posters displayed across office and production areas.

SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

ENERGY MANAGEMENT (CONT'D)

3. Ongoing Energy-Saving Initiatives (Cont'd)

These initiatives remain part of the Group's ongoing efforts to reduce unnecessary electricity consumption and improve energy performance.

Posters were displayed across all departments to reinforce energy saving initiatives.

Risk Implications Due To Climate Change

Climate change may present potential financial implications to the Group through both physical and transition-related risks. Physical climate risks, such as extreme weather events, flooding, prolonged heat and disruptions to logistics or supply chains, may affect operational continuity, employee safety, delivery timelines and the availability or cost of materials. These risks may also result in higher operating costs, repair and maintenance expenses, insurance premiums or business interruption costs.

In addition, transition risks arising from evolving regulatory requirements, market expectations and the shift towards a lower-carbon economy may influence the Group's future compliance obligations, customer requirements and investment priorities. This may include the need to strengthen emissions monitoring, improve energy efficiency, adopt lower-carbon operational practices and enhance climate-related disclosures.

Climate-related Risk Risk Implication

Climate-Related Risk Category	Risk Type	Risk Description	Potential Impact to Unique Fire	Time Horizon	Management Approach
Physical Risk	Acute	Flooding, extreme rainfall, or storm events affecting manufacturing sites, warehouses, offices, supplier operations, or delivery routes.	Operational disruption, damage to facilities or inventory, delivery delays, higher repair costs, and potential business interruption.	Short to Medium Term	Strengthen emergency response procedures, assess flood-prone areas, improve site drainage and preparedness, and integrate climate-related disruption scenarios into business continuity planning.

SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

ENERGY MANAGEMENT (CONT'D)

Risk Implications Due To Climate Change (Cont'd)

Climate-related Risk Risk Implication (Cont'd)

Climate-Related Risk Category	Risk Type	Risk Description	Potential Impact to Unique Fire	Time Horizon	Management Approach
Physical Risk	Acute	Heatwaves or extreme temperature events affecting employees, contractors, and operational comfort at production, warehouse, or delivery locations.	Lower productivity, higher cooling costs, increased risk of heat stress, potential absenteeism, and higher occupational health and safety risk.	Short to Medium Term	Implement heat stress controls, improve ventilation, provide rest and hydration arrangements, monitor workplace temperature, and continue energy-efficiency measures
Physical Risk	Acute	Severe weather disrupting transportation, logistics, customer deliveries, or access to project sites.	Delayed deliveries, higher logistics costs, reduced customer satisfaction, and possible contractual or service disruptions.	Short Term	Strengthen delivery planning, diversify logistics arrangements where practical, maintain communication with customers, and improve contingency planning for weather-related disruptions.
Physical Risk	Acute	Rising average temperatures increasing electricity demand for cooling and affecting long-term energy consumption.	Higher electricity costs, increased energy intensity, and higher indirect GHG emissions if electricity consumption increases.	Medium to Long Term	Expand energy-efficiency initiatives, optimise equipment use, monitor electricity consumption trends, and increase renewable energy adoption where feasible.
Physical Risk	Chronic	Water stress or reduced water availability affecting operational water use, testing processes, cleaning, and facility maintenance.	Higher water costs, possible operational disruption, and need for additional investment in water-saving or recycling systems.	Medium to Long Term	Continue water consumption monitoring, water recycling, rainwater harvesting, leak testing control, and assessment of water-saving technologies.
Physical Risk	Chronic	Increasing frequency of climate-related disruption across the supply chain, including supplier production delays, material shortages, or increased raw material costs.	Higher procurement costs, supply delays, inventory pressure, and potential impact on production and customer fulfilment.	Medium to Long Term	Strengthen supplier evaluation, identify critical suppliers, consider climate-related risks in supplier engagement, and support local sourcing where feasible.

ENVIRONMENTAL (CONT'D)

ENERGY MANAGEMENT (CONT'D)

Risk Implications Due To Climate Change (Cont'd)

Climate-related Risk Risk Implication (Cont'd)

Climate-Related Risk Category	Risk Type	Risk Description	Potential Impact to Unique Fire	Time Horizon	Management Approach
Transition Risk	Policy and Legal	Stricter climate regulations, emissions reporting expectations, energy-efficiency requirements, or possible carbon pricing mechanisms.	Higher compliance costs, reporting costs, investment in data systems, and potential future carbon-related costs.	Medium to Long Term	Improve GHG data collection, strengthen Scope 1, Scope 2 and relevant Scope 3 monitoring, and prepare for enhanced climate-related disclosure requirements.
Transition Risk	Market	Customers, investors, or business partners increasingly prefer lower-carbon products, lower-emission suppliers, and stronger sustainability credentials.	Risk of losing business opportunities if sustainability expectations are not met; potential need for greener materials or lower-carbon operational processes.	Medium Term	Explore lower-carbon materials, improve product and operational sustainability data, and communicate climate-related initiatives more clearly to customers and stakeholders.
Transition Risk	Technology	Existing production equipment, vehicles, or delivery systems may become less efficient compared with lower-carbon alternatives.	Capital expenditure for equipment upgrades, renewable energy systems, cleaner delivery options, or energy-efficient technologies.	Medium to Long Term	Prioritise energy-efficient equipment, evaluate lower-emission delivery options, and assess investments based on cost savings and emissions-reduction potential.
Transition Risk	Reputation	Stakeholders may perceive the Group as slow in addressing emissions, energy efficiency, or climate resilience.	Reduced investor confidence, weaker customer preference, and reputational impact.	Short to Medium Term	Set clearer climate-related targets, disclose progress transparently, and link climate initiatives to business resilience and operational efficiency.

SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

WATER MANAGEMENT

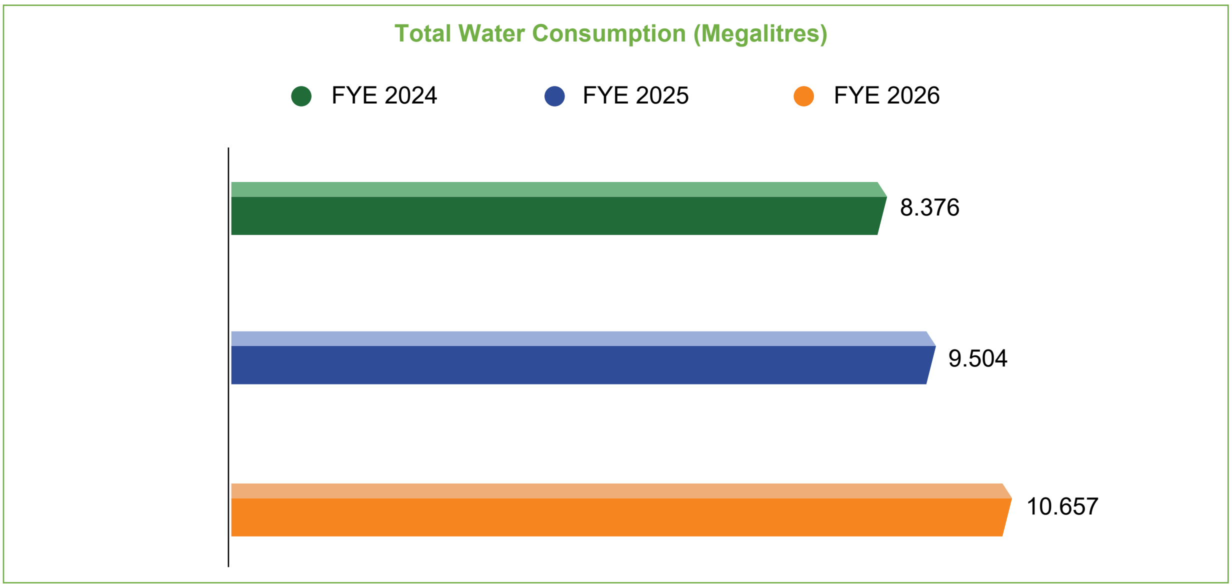
Why It Matters	Water is used in the Group's daily operations and quality control activities, particularly for cylinder leak testing, washing and facility maintenance. Managing water efficiently helps reduce wastage, support operational continuity and strengthen the Group's environmental performance.
Management Approach	The Group focuses on practical water conservation measures by reusing water in leak-testing activities and harvesting rainwater for non-potable purposes. Existing initiatives include the in-house water recycling system for cylinder leak testing and rainwater harvesting systems used for leak tests, lorry washing, plant watering and facility maintenance. During FYE 2026, an additional rainwater harvesting tank was installed to improve collection capacity and support more efficient water use.
Targets	Install water conservation posters to raise employee awareness on efficient water usage.
Monitoring Method	Water performance is monitored through total water consumption, rainwater harvested and water reused for leak-testing activities. Monitoring is supported by Operations Department with reporting coordinated through the ESG Committee

Water management remains an important environmental priority as businesses face increasing pressure from changing weather patterns, rising water demand and the need for more efficient resource use. These conditions make responsible water consumption, reuse and alternative water sourcing increasingly relevant to business operations.

Water is primarily used in the Group's operational and quality control activities, including cylinder leak testing, washing and facility maintenance. During FYE 2026, we continued to support water efficiency through reuse practices and rainwater harvesting initiatives, while monitoring consumption trends to identify areas for improvement.

1. Water Consumption

In FYE 2026, the Group recorded a total water consumption of 10,657 m³, showing a notable 12.1% increase from 9,504 m³ in FYE 2025. This increase was mainly attributed to higher production and testing requirements during the period.



SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

WATER MANAGEMENT (CONT'D)

1. Water Consumption (Cont'd)

Furthermore, variable climatic conditions resulted in lower rainwater harvesting yields, which necessitated an increased reliance on municipal water supplies. To address this and improve our long-term water circularity, the Group successfully installed an additional rainwater harvesting tank designed to optimise collection capacity during favorable weather conditions.

2. Water Recycling and Leak Testing

The Group reuses water in selected quality control processes, including cylinder leak testing, product washing and related operational activities. Leak testing is an important process to verify the integrity and safety of each cylinder, and water usage is managed based on operational and testing requirements.

In FYE 2026, water used for leak testing decreased from 23,427 litres in FYE 2025 to 14,260 litres, representing a 39.13% reduction. This was mainly due to fewer testing cycles during the reporting year. The table below provides our water-related data for the last three reporting years.

	FYE 2026	FYE 2025	FYE 2024
Water Usage (Litre)	14,260	23,427	30,636
Frequency of Usage (Cycle)	9	13	17
Qty Cylinder Leak Test (Unit)	21,491	53,396	52,968

3. Rainwater Harvesting

The Group continued to use its rainwater harvesting systems in FYE 2026 to support non-potable needs, including leak tests, lorries washing, and facility maintenance.

To further enhance our water conservation efforts, we have installed a second rainwater harvesting system primarily dedicated to plant watering. This system features a direct pipe link from the storage tank to the landscaped areas, ensuring an efficient and sustainable water supply for the greenery across our premises.

In FYE 2026, the Group harvested 672 (m^3) of rainwater, achieving savings equivalent to RM1,916.88. While the volume of harvested water fluctuated due to seasonal rainfall, the initiative demonstrates significant potential for long-term water cost reduction.


New Rainwater Harvest Collection System

SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

WATER MANAGEMENT (CONT'D)

3. Rainwater Harvesting (Cont'd)

As at FYE 2026, the Group has not completed a formal water-stress assessment for all operating sites and does not separately track water withdrawal by source or water discharge by destination. The Group currently reports total water consumption, rainwater harvested, and water reused for leak-testing activities, based on available operational data. The Group has also not established time-bound water efficiency targets during the reporting period, and will continue to monitor water usage, rainwater harvesting, water reuse practices and applicable compliance requirements as part of its ongoing water management efforts.

Moving forward, the Group will explore opportunities to enhance water-related disclosures by reviewing the feasibility of water-stress assessments, more detailed water withdrawal and discharge tracking, and appropriate water efficiency indicators. Any future targets or expanded disclosures will be developed progressively, subject to data availability, operational relevance and applicable regulatory requirements.

WASTE MANAGEMENT

3 GOOD HEALTH AND WELL-BEING

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Why It Matters	Proper waste management helps reduce environmental impact, support regulatory compliance and maintain a safe workplace. For the Group's operations, this includes managing scheduled waste responsibly, recovering recyclable materials and finding practical ways to reduce materials sent for disposal.
Management Approach	Waste is managed through proper segregation, storage, recovery and disposal practices. Scheduled chemical waste is handled by certified service providers and stored on-site before disposal in accordance with applicable Department of Environment requirements. Recyclable materials, including scrap metal, plastic and packaging, are recovered and sold where possible. The Group also repurposes office scrap paper as protective packaging material to reduce reliance on new packaging resources.
Targets	Expand waste monitoring to cover office waste and identify opportunities to progressively reduce landfill waste.
Monitoring Method	Waste performance is tracked through scheduled waste records, disposal documentation, scrap recovery data and records of office paper reused for packaging. The monitoring process is supported by the ESG Committee.

Waste management remains a key environmental priority as businesses face growing expectations to reduce landfill waste, improve resource efficiency and manage scheduled waste responsibly. The Group continues to manage waste through proper scheduled waste handling, recovery of recyclable materials and reuse of selected internal resources.

ENVIRONMENTAL (CONT'D)

WASTE MANAGEMENT (CONT'D)

Recyclable materials such as scrap metal and plastic are recovered and sold, with part of the proceeds reinvested into employee support initiatives. Building on this commitment, the Group expanded its recycling initiatives this year by repurposing office scrap paper for product packaging prior to delivery. This initiative serves to optimise our material lifecycle by substituting virgin packaging materials with internal secondary resources, thereby reducing our overall environmental footprint and diverting waste from landfills.

1. Chemical Waste Management

The Group manages scheduled chemical waste in accordance with Department of Environment ("**DOE**") requirements. All scheduled waste is stored at designated on-site storage area before being collected and disposed of by certified service providers, Kualiti Alam and Edsha Solutions Sdn Bhd. We explore opportunities to repurpose specific waste streams for future product development. In FYE 2026, the Group generated 13.85 metric tons of waste, with 13.78 metric tons sent for disposal.

Waste	Quantity Generated (Metric Tonnes)			Quantity Disposed (Metric Tonnes)		
	FYE 2026	FYE 2025	FYE 2024	FYE 2026	FYE 2025	FYE 2024
SW204: Waste from electrical and electronic components	-	0.07	-	-	0.07	-
SW408: Contaminated soil, debris or matter resulting from the cleaning up of a spill of chemical, mineral oil or scheduled waste	10.59	4.57	1.73	10.52	3.93	1.73
SW410: Rags, plastics, papers, or filters contaminated with scheduled waste	1.65	2.29	0.87	1.65	2.29	0.87
SW417: Sludge from ink, paint, and adhesives	1.61	0.69	0.24	1.61	0.69	0.24

2. Scrap Metal and Plastic Recovery

The Group continued to recover and sell scrap materials, including metal, plastic, and packaging. Revenue from these sales is partially reinvested into employee support initiatives, adding value to waste recovery practices. In FYE 2026, we recovered 368,663 kg of scrap materials, generating approximately RM435,769.20 in revenue.

There was a noticeable decrease in the quantity of scrap metal and plastic recovered during the reporting year, which is attributed to the implementation of our new streamlined manufacturing line. This technological advancement has significantly improved material efficiency and reduced waste generation at the source, reflecting a positive shift toward more sustainable production processes.

	FYE 2026	FYE 2025	FYE 2024
Quantity of Scrap Materials Sold (kg)	368,663	517,905	335,773
Total Value (RM)	435,769.20	743,555.08	544,889.51

SUSTAINABILITY STATEMENT (Cont'd)

ENVIRONMENTAL (CONT'D)

WASTE MANAGEMENT (CONT'D)

2. Scrap Metal and Plastic Recovery (Cont'd)

As part of our commitment to circular economy principles, the Group expanded its waste management initiatives in FYE 2026 by repurposing office scrap paper as protective void-fill for our deliveries. By utilising shredded or crumpled scrap paper to secure products during transit, we successfully integrated 121 kg of paper back into our logistics chain, effectively substituting virgin cushioning materials with internal secondary resources.

This initiative optimises our internal material lifecycle by substituting virgin packaging materials with internal secondary resources. By diverting office paper from the waste stream and utilizing it for protective packing in our deliveries, we are effectively reducing our demand for new packaging materials and minimizing the Group's overall environmental footprint.

As at FYE 2026, the Group has not established formal quantified targets for waste reduction, recycling rate and landfill diversion or waste intensity. Moving forward, we will continue improving waste data tracking, including scheduled waste, recyclable materials and office waste where data is available. We may also explore practical waste reduction targets, waste-related partnerships and relevant environmental management certification, subject to operational needs and management approval.

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL

OCCUPATIONAL SAFETY AND HEALTH

3 GOOD HEALTH AND WELL-BEING

8 DECENT WORK AND ECONOMIC GROWTH

Why It Matters	OSH is critical to safeguarding employees, contractors and stakeholders, particularly in manufacturing, warehouse and fire safety-related operations where employees may be exposed to operational, handling, chemical, equipment and emergency-response risks. Effective OSH management supports regulatory compliance, business continuity, employee well-being and a strong safety culture.
Management Approach	The Group manages OSH through its Safety and Health Committee, Emergency Response Team ("**ERT**"), internal safety procedures, incident review, safety briefings, 6S practices and emergency preparedness initiatives. The Safety and Health Committee reviews workplace safety matters, assesses hazards, discusses incidents and recommends corrective actions, while the ERT supports fire safety, evacuation readiness and emergency response.
Targets	Maintain work-related injuries at a maximum of four (4) cases or fewer.
Monitoring Method	OSH performance is monitored by the Safety and Health Committee, supported by the Occupational Safety and Health Coordinator, ERT members and relevant Heads of Department. Workplace accidents, lost working days, safety training participation, 6S assessment results and emergency preparedness activities are tracked and reviewed periodically, including through Safety and Health Committee meetings.

The Group is committed to providing a safe and healthy work environment for employees, contractors and stakeholders. Safety remains an integral part of the Group's operations, supported by established OSH governance, regular monitoring and continuous awareness efforts.

A strong safety culture is fostered through quarterly Safety and Health Committee meetings, during which past incidents are reviewed, hazards assessed, and proactive measures implemented. This committee is chaired by the Executive Director and supported by the OSH Coordinator as the Committee Secretary. It comprises 18 members, equally representing management and employees, to ensure balanced and inclusive oversight.

The Safety and Health Committee is responsible for:

- Developing and maintaining safety policies and work procedures
- Assessing safety program effectiveness and recommending improvements
- Analysing incidents and near misses to prevent future occurrences
- Reporting unsafe conditions and recommending corrective actions
- Reviewing safety policies in line with regulations and best practices

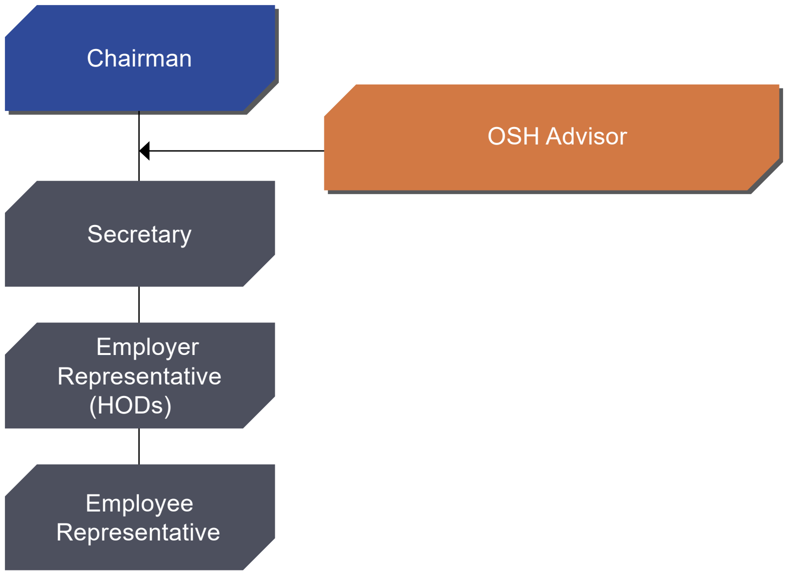
SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

OCCUPATIONAL SAFETY AND HEALTH (CONT'D)

The Group's Safety and Health Committee organisational structure is shown below:

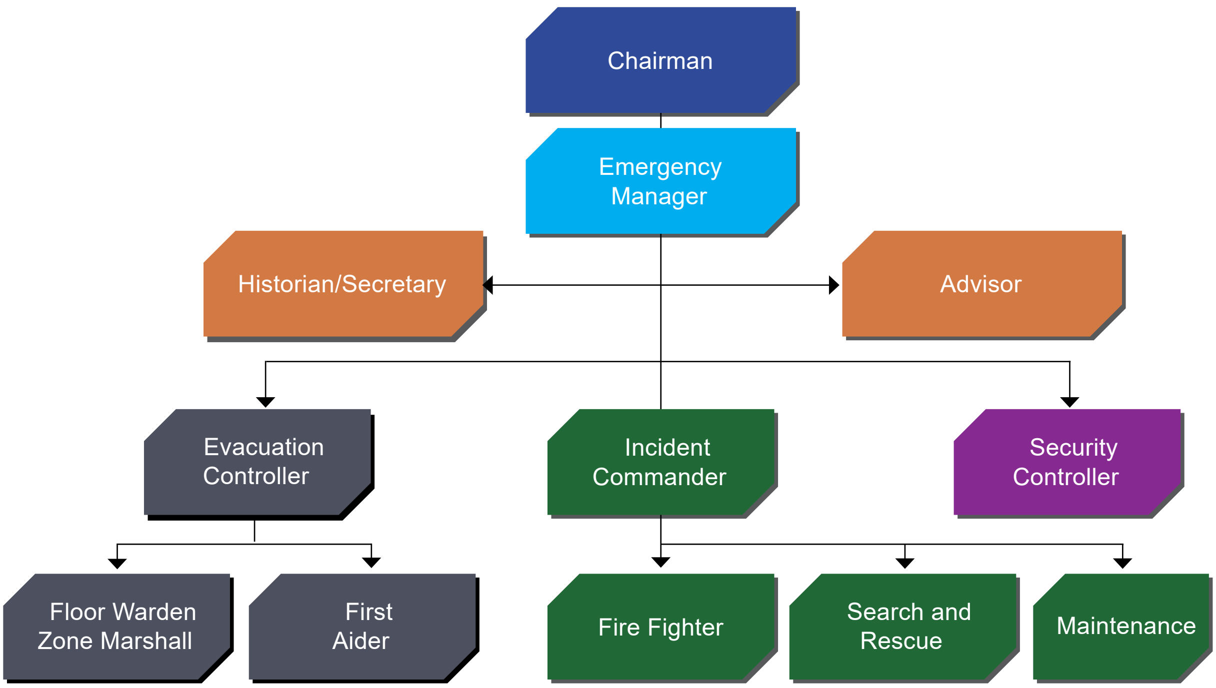
SAFETY AND HEALTH COMMITTEE ORGANISATIONAL STRUCTURE



The ERT complements the Group's OSH structure by ensuring readiness for critical incidents. Responsibilities include fire safety, emergency response protocols, crisis communication, and evacuation coordination. The ERT plays a central role in maintaining a safe environment during emergencies.

The following chart describes the ERT organisational chart for the Group:

EMERGENCY RESPONSE TEAM ORGANISATION CHART



SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

OCCUPATIONAL SAFETY AND HEALTH (CONT'D)

The Safety and Health Committee and Emergency Response Team oversee the implementation of occupational safety measures across the Group. The following sections present the results of these efforts, including recorded incidents, calculated safety performance metrics, and employee training activities carried out during the reporting year.

1. Workplace Accident

During the reporting period, the Group recorded zero workplace fatalities and maintained full compliance with OSH regulations, reflecting its continued commitment to safeguarding the well-being of all employees. Four (4) workplace accidents occurred during the year, two (2) of which led to a total of 18 lost working days.

The Group's workplace safety-related data is summarised in the table below.

Category	FYE 2026	FYE 2025	FYE 2024
Number of fatality (cases)	0	0	0
Number of accidents (cases)	4	6	6
Number of accidents that cause the lost working hours (cases)	2	5	3
Number of lost working days led by accidents (days)	18	11	9
Number of accidents without loss of working hours (cases)	2	1	3

2. Safety Performance Metrics

To evaluate safety performance, several key indicators are calculated based on total hours worked. These include fatality rate, accident rate, likelihood rate, severity rate, and lost time incident rate ("**LTIR**"). Further information of our occupational workplace accident data are illustrated in the table below.

Metric	Occupational Workplace Accident		
	FYE 2026	FYE 2025	FYE 2024
Fatality Rate	0	0	0
Accident Rate	14.44	13.40	15.41
Likelihood Rate	7.22	13.40	15.41
Severity Rate	64.69	24.50	23.11
LTIR	7.22	24.50	7.70

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

OCCUPATIONAL SAFETY AND HEALTH (CONT'D)

3. Safety Engagement and Training

To reinforce safety awareness, the Group conducted monthly safety briefings throughout 2026, in collaboration with the Department of Occupational Safety & Health (DOSH). These sessions engaged 81 employees across Warehouse, Production, and Manufacturing departments.

Topics Covered

Workplace Housekeeping and Signage

- Importance or workstation housekeeping
- Addition of safety and adequate signage
- Housekeeping inspections and recommendations

Safety Incident Management

- Workplace accident information
- Lost Time Injury ("**LTI**") and first incidents
- Past incident reviews and lessons learned

Emergency Preparedness

- Emergency evacuation plan and response team
- Assembly point awareness
- Emergency response layout

Workplace Hazards and Inspection Findings

- Identification of potential hazards
- Findings from routine workplace inspections

Personal Protective Equipment ("PPE")

- Use of PPE in various settings (e.g. forklift operation, chemical handling)

OSH Regulations

- Responsibilities of employer and employee (OSHA 1994)
- Materiality Safety Data Sheet ("**MSDS**") awareness

These briefings formed a critical part of the Group's preventive safety measures, helping to strengthen operational safety and build a workplace culture centred on accountability, awareness, and compliance.

4. 6S Briefing & assessment

Starting in Q2 FYE 2026, the Group implemented the 6S Briefing and Assessment framework to enhance workplace cleanliness and foster a high level of safety awareness across all departments. This systematic approach—focusing on Sort, Set in Order, Shine, Standardise, Sustain, and Safety—is designed to ensure a productive, organized, and hazard-free working environment.

To maintain consistent engagement and operational discipline, the program includes:

- Monthly 6S Briefings: These sessions are currently conducted face-to-face across all departments, featuring rotating topics to keep workplace safety and environmental hygiene at the forefront of daily operations. To enhance the reach and frequency of these reminders, the Group is diversifying its communication methods to include digital channels, such as email broadcasts, ensuring that 6S principles remain accessible and consistently reinforced for all employees.
- Periodic 6S Assessments: The Group conducts periodic assessments to evaluate the workforce's practical application of 6S knowledge. These intermittent evaluations allow for a more authentic measurement of how well safety and organizational standards are being maintained on a day-to-day basis, while serving as a vital reminder for employees to remain vigilant and disciplined in their working environment.

This initiative reinforces our commitment to a resilient OSH framework by integrating organizational excellence with proactive risk management.

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

OCCUPATIONAL SAFETY AND HEALTH (CONT'D)

5. AED Installation and Staff Training

To further strengthen our OSH framework, the Group has strategically installed two Automated External Defibrillators ("**AEDs**") within our corporate premises. One unit is positioned in the Warehouse (delivery zone) to provide rapid response capabilities in high-activity operational zones, while the second is located in the Main Lobby, a high-visibility area easily accessible to both employees and visitors.

To ensure this infrastructure is utilised effectively, the Group conducted a comprehensive Basic Occupational First Aid, CPR & AED training program for our staff, facilitated by the CERT Academy. This intensive two-day course was designed to equip our workforce with the technical competency and confidence required to handle medical emergencies. By integrating high-performance emergency equipment with professional-grade skill development and mock-drill assessments, the Group has fostered a resilient working environment where staff are prepared to act decisively during medical emergencies.

Two AED units have been installed in the lobby and warehouse (delivery zone) to ensure rapid response and provide immediate life-saving support during cardiac emergencies.

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

EMPLOYEE MANAGEMENT

Why It Matters	Employees are central to the Group's operational performance, service quality and long-term business sustainability. Responsible employee management supports workforce stability, productivity, employee well-being, fair treatment and compliance with applicable labour requirements.
Management Approach	The Group manages employee matters through Human Resources policies, employment practices, employee engagement activities, benefits administration, training opportunities and workplace communication channels. We are committed to fair treatment, equal opportunity and compliance with applicable Malaysian labour laws, including requirements relating to minimum age, working hours, rest days, overtime, wages and statutory benefits.
Targets	Maintain a minimum employee satisfaction score of 75%
Monitoring Method	Employee-related data is monitored by the Human Resources department and relevant Heads of Department through employee records, attendance and overtime records, turnover data, employee satisfaction surveys, grievance or feedback channels and employee engagement activities. Key employee indicators are compiled for sustainability reporting and reviewed by Management and the ESG Committee annually.

At the heart of the Group's success is a diverse, skilled and engaged workforce. We are committed to fostering an inclusive environment where every employee is respected, valued and offered equal opportunities to grow and thrive. Our employee management approach is rooted in the principles of fairness, transparency and meritocracy. We believe that investing in our people and cultivating a culture of respect and inclusion directly contributes to higher employee engagement, improved productivity and long-term business sustainability.

1. Workforce Diversity and Equal Opportunity

Efforts to promote a diverse and respectful workplace contributed to stronger employee engagement and satisfaction. Collaboration with department heads to strengthen the Employee Engagement Program, recognition initiatives, and fair compensation practices led to a positive outcome.

The Group strictly adheres to labour laws, ensuring fair treatment, non-discrimination, and the protection of employees' rights. All workforce practices comply with the Malaysian Employment Act 1955 and relevant labour regulations, with a commitment to eliminating forced or compulsory labour, child labour, and ensuring freedom of association. Furthermore, there were no human rights violations or instances of employing individuals below the legal working age during the reporting period.

SOCIAL (CONT'D)

EMPLOYEE MANAGEMENT (CONT'D)

1. Workforce Diversity and Equal Opportunity (Cont'd)

Efforts to monitor workforce dynamics, such as turnover and demographic diversity, are essential for maintaining an inclusive and engaging environment. For FYE 2026, the Group recorded a turnover rate of 19.82%. This result reflects the positive impact of our ongoing retention strategies and employee development initiatives. We track key diversity metrics, including workforce movement, age distribution, nationality, and leadership composition, ensuring that equal opportunities are provided to all employees and that non-discrimination is upheld. The following table presents a detailed overview of workforce demographics, diversity, and leadership representation: -

	Unit	FYE 2026	FYE 2025	FYE 2024
Total Board Members by Gender				
Total Board Members	Number	9	8	8
Female	%	33.3	37.5	37.5
Male	%	66.7	62.5	62.5
Total Board Members by Age Group				
<30	%	0.0	0.0	0.0
30–39	%	11.1	12.5	12.5
40–50	%	55.6	50.0	50.0
>50	%	33.3	37.5	37.5
Total Employees by Nationality				
Malay	%	60.0	63.3	47.7
Chinese	%	18.1	16.7	19.0
Myanmar	%	6.0	6.5	9.2
Nepali	%	4.2	5.6	9.2
Bangladeshi	%	10.7	7.9	14.4
Indian	%	0.5	0.0	0.5
Other: Iban	%	0.5	0.0	0.0
Total Age by Employee Category				
Senior Management				
<30	%	0.0	0.0	0.0
30-39	%	16.7	25.0	33.3
40-50	%	50	62.5	55.6
>50	%	33.3	12.5	11.1
Middle Management				
<30	%	0.0	5.9	6.2
30-39	%	63.2	47.1	50.0
40-50	%	26.3	29.4	25.0
>50	%	10.5	17.6	18.8
Senior Executive				
<30	%	23.1	12.0	12.5
30-39	%	46.1	44.0	54.2
40-50	%	26.9	36.0	25.0
>50	%	3.9	8.0	8.3

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

EMPLOYEE MANAGEMENT (CONT'D)

1. Workforce Diversity and Equal Opportunity (Cont'd)

	Unit	FYE 2026	FYE 2025	FYE 2024
Total Age by Employee Category (Cont'd)				
Executive				
<30	%	33.8	38.7	37.8
30-39	%	55.4	53.2	48.9
40-50	%	7.7	4.9	11.1
>50	%	3.1	3.2	2.2
Non-Executive				
<30	%	61.6	62.1	53.8
30-39	%	31.3	34.0	41.2
40-50	%	6.1	2.9	3.8
>50	%	1.0	1.0	1.2
Total Gender by Employee Category				
Senior Management				
Female	%	33.3	37.5	44.4
Male	%	66.7	62.5	55.6
Middle Management				
Female	%	52.6	41.2	37.5
Male	%	47.4	58.8	62.5
Senior Executive				
Female	%	50	52.0	41.7
Male	%	50	48.0	58.3
Executive				
Female	%	52.3	51.6	53.3
Male	%	47.7	48.4	46.7
Non-Executive				
Female	%	6.1	8.7	10.0
Male	%	93.9	91.3	90.0
Total Employee Turnover by Employment Category				
Senior Management	Pax	1	1	1
Middle Management	Pax	1	1	2
Senior Executive	Pax	2	5	5
Executive	Pax	15	8	15
Non-Executive	Pax	24	58	12
Total Employees by Employment Contract				
Permanent Employees	%	75.8	76.7	67.2
Contract Employees	%	24.2	23.3	32.8

SOCIAL (CONT'D)

EMPLOYEE MANAGEMENT (CONT'D)

2. Employee Benefits

The Group provides a set of employee benefits that address practical needs related to compensation, health support, and workplace engagement. These include attendance allowances, medical and dental claims, long service awards, and access to company activities. Some benefits are applied based on role, department, or length of service.

The current list of benefits includes:

Category	Type of Benefit	Eligibility Criteria
Compensation and Incentives	• Monthly/Yearly Attendance Allowance • Annual Salary Review • Performance Bonus	Based on performance or attendance
Health and Wellness	• Medical Claim • Dental/Optical	Based on years of service/job category
Recognition and Retention	• Long Service Award • Wedding Gift • New Born Gift • Condolence	Based on years of service or relationship
Mobility and Tools Support	• Car Allowance • Mobile Phone Benefit	For sales employees/by department request
Leave and Time Off	• Birthday Leave	Claimable during birthday month
Engagement and Culture	• Company Engagement Activity (Quarterly) • Yearly Team Building Activity	Full-time employees only
Occupational Safety Support	• Safety Shoes Claim	For operation and engineering department employees

The Group also provides parental leave in accordance with applicable Malaysian employment laws and internal HR practices. Eligible employees are entitled to maternity leave, paternity leave and other relevant statutory leave benefits, subject to applicable requirements and eligibility criteria. These benefits support employees in balancing work and family responsibilities while promoting employee well-being and retention.

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

EMPLOYEE MANAGEMENT (CONT'D)

2. Employee Benefits (Cont'd)

Parental Leave

	Unit	FYE 2026	FYE 2025	FYE 2024
Employees entitled to parental leave				
Female (Maternity leave)	Pax	2	5	0
Male (Paternity leave)	Pax	7	4	1
Employees who took parental leave				
Female (Maternity leave)	Pax	2	5	0
Male (Paternity leave)	Pax	7	4	1
Employees who returned to work after parental leave				
Female (Maternity leave)	Pax	2	5	0
Male (Paternity leave)	Pax	7	4	1
Number of employees who returned and still employed 12 months after returning to work				
Female (Maternity leave)	Pax	2	5	0
Male (Paternity leave)	Pax	7	4	1
Return to work rate	%	100	100	100
Retention rate	%	100	100	100

3. Employee Engagement

An annual Employee Satisfaction survey is conducted to gather insights about our strengths and identify opportunities for improvements, with the goal of enhancing the overall employee experience and strengthening our corporate culture. In FYE 2026, the Group recorded a 74.7% employee satisfaction score. Moving forward, we aim to maintain a satisfaction score at or above the current level.

Beyond surveys, the Group supports employee interaction throughout the reporting year through the organisation of various activities such as corporate annual dinner, recreational sports and outdoor activities. The aim of these engagements is to cultivate an environment where positive relationships among co-workers can thrive, fostering a sense of unity and mutual support.

17 Jan 2026
Annual Dinner 2026

03 Jan 2026
Paintball, Archery & Kayaking

27-29 June 2025
Paintball, Archery & Kayaking

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

EMPLOYEE MANAGEMENT (CONT'D)

4. Employee Welfare Fund

In FYE 2026, the Group established an Employee Welfare Fund, a unique initiative that converts environmental sustainability efforts into direct support for our workforce. The fund is supported by revenue generated from the sale of recyclable materials, such as aluminium and waste paper from our daily business operations. This fund is dedicated to improving overall employee well-being.

The primary function of the fund is to provide emergency financial aid for staff facing unforeseen personal crises, including major medical emergencies, or condolences. By redirecting recycling proceeds into a dedicated welfare account, we aim to enhance staff morale and engagement while aligning our internal practices with our broader corporate social responsibility and ESG goals.

5. Recognition of Career Dedication and Retirement

In line with our ongoing recognition initiatives designed to strengthen the Employee Engagement Program, the Group organised a special farewell lunch to honor a long-serving staff member from the Warehouse Department upon his retirement. Having dedicated 30 years to the Group, his significant contributions and commitment have been deeply valued by the management. We sincerely appreciate his years of service and the positive impact he has made on our workforce dynamics, embodying the diverse and respectful workplace environment we strive to promote. This celebration of a dedicated career further supports our efforts to maintain high levels of employee satisfaction and engagement across the organisation.

TRAINING AND DEVELOPMENT

Why It Matters	Training and development are important to ensure employees have the necessary technical, safety, compliance and digital skills to perform their roles effectively. Continuous learning supports operational efficiency, regulatory compliance, employee productivity, career development and the Group's long-term business resilience.
Management Approach	Our approach is centered on equipping employees with the skills necessary to perform their roles effectively, comply with regulations, and remain agile in a rapidly changing environment. Through a combination of on-the-job learning, physical workshops and training, and digital courses, we empower our workforce to adapt, innovate and contribute to the Group's long-term goals. Training needs are identified based on job requirements, departmental needs, employee development areas and business priorities.
Targets	Maintain a minimum 7.5 training hours per employee
Monitoring Method	Training data is monitored by the Human Resources department, with input from relevant Heads of Department. Training hours, training cost, number of participants, training topics and effectiveness evaluation results are tracked and compiled for sustainability reporting. Training performance is reviewed periodically by Management and the ESG Committee.

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

TRAINING AND DEVELOPMENT (CONT'D)

We believe our employees are one of the key drivers of our business success, and their continuous growth is essential to strengthening the Group's long-term resilience and adaptability. As business requirements, technology and regulatory expectations continue to evolve, employees are expected to keep pace with changing operational needs, digital tools, safety standards and compliance requirements.

1. Human Capital Investment: Driving Operational Agility Through Training Program

In FYE 2026, we significantly accelerated our investment in human capital, allocating RM71,575 toward professional development. This resulted in a total of 2,440 training hours, marking a 67.7% increase compared to the 1,455 hours recorded in the previous year.

While our average training hours per employee reached 7.85, which is below our 12-hour target, this variance was a strategic byproduct of our efforts to maximise participant coverage. Rather than focusing on lengthy sessions for a limited group, we prioritised inclusive, high-impact modules to ensure a larger portion of our workforce—including new hires following our headcount expansion—received essential skills and orientation.

By diversifying our training delivery, we ensured that every employee received targeted learning relevant to their specific role and department.

The following table outlines the range of training topics conducted during FYE 2026.

Category	Topics
Data and Digital Skills	• Meta Business Suite & Ads Manager • ERP System Training • Excel Training -Intermediate • Excel Training-Beginner
Technical Competencies	• Percentage Ratios Made Easy • Transfer Pricing for Intragroup Services • National Institute for Occupational Safety and Health (NIOSH) Tenaga Safety Leader Passport • Corporate Governance for Management & Employees • Product Training to Employees • Professional Procurement Skills for Success
Compliance and Regulatory Knowledge	• Deferred Tax Under MFRS 112/MPERS Section 29 • Preparation and Presentation of Consolidated Financial Statements • Payroll and Tax Computation
Safety and Operational Training	• 6S Training • Basic Occupational First Aid, CPR and AED Training • Basic Fire Fighting & Emergency Response Plan & Preparedness Training

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

TRAINING AND DEVELOPMENT (CONT'D)

1. Human Capital Investment: Driving Operational Agility Through Training (Cont'd)

<table>
<tr><th colspan="4">Total Hours of Training
By Employee Category</th></tr>
<tr><th></th><th>FYE 2026</th><th>FYE 2025</th><th>FYE 2024</th></tr>
<tr><td>Board of Directors</td><td>62</td><td>161</td><td rowspan="6">N/A</td></tr>
<tr><td>Senior Management</td><td>135.5</td><td>1,517</td></tr>
<tr><td>Middle Management</td><td>427</td><td>286</td></tr>
<tr><td>Senior Executive</td><td>479</td><td>388</td></tr>
<tr><td>Executive</td><td>1,110</td><td>294</td></tr>
<tr><td>Non-Executive</td><td>226.5</td><td>77</td></tr>
</table>

2. Structured Assessment for Training Effectiveness and Individual Needs

To ensure our learning initiatives are both impactful and personalised, the Group introduced the "TRAINING EFFECTIVENESS EVALUATION AND NEEDS IDENTIFICATION" framework in FYE 2026. This structured process utilizes a specialised form where both the employee and their respective HOD independently rate current skill levels to identify specific areas for improvement. By utilising this dual-rating system, we can accurately pinpoint individual skill gaps and tailor future training modules to the unique needs of each employee. This collaborative identification process ensures that our training programs are data-driven, directly aligned with individual career progression, and effectively integrated with the Group's broader operational objectives.

DATA PRIVACY AND SECURITY

Why It Matters	Data privacy and security are important to maintaining stakeholder trust, protecting customer and business information, and supporting reliable business operations. As the Group continues to digitalise its processes, effective data protection helps reduce the risk of data breaches, service disruption, unauthorised access and reputational impact.
Management Approach	The Group manages data privacy and security through internal policies, IT controls, employee awareness, system access management and regular security measures. Key policies include the Backup Recovery Policy, Data Security and Protection Policy, and Password Policy.
Targets	Zero complaints of breaches of customer privacy and losses of customer data.
Monitoring Method	Data privacy and security matters are monitored by the Information Technology function, with support from relevant departments handling customer, employee and business information. Monitoring is conducted through system controls, software updates, security testing, access management, cybersecurity awareness activities and customer complaint records. Data privacy and security performance is compiled for sustainability reporting and reviewed periodically by Management and the ESG Committee.

As digital systems become increasingly important to business operations, data privacy and security remain key to maintaining stakeholder trust and operational resilience. The Group recognises the need to safeguard customer, employee and business information through responsible data handling, access controls and continuous improvement of its digital infrastructure.

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

DATA PRIVACY AND SECURITY (CONT'D)

1. Data Protection Framework

The Group manages data privacy and security through internal policies and IT controls that guide the handling, storage and protection of information. Key policies include the Backup Recovery Policy, Data Security and Protection Policy and Password Policy, which support data backup, secure access management and responsible use of confidential information.

To strengthen system reliability and reduce cybersecurity risks, the Group maintains regular software updates, annual security testing and employee awareness initiatives such as phishing awareness training. These measures help improve employee vigilance and support a culture of accountability in protecting business and personal data.

During FYE 2026, the Group initiated the preparatory phase for a strategic migration from its legacy platform to a modern, integrated ERP system. This digital upgrade is designed to bolster data security through advanced protection measures and improve overall efficiency by streamlining cross-departmental workflows. To support this transition, we have already conducted specialized technical training sessions to equip our workforce with the necessary digital competencies. The system migration is expected to be completed in FYE 2027, with official usage slated to commence within the same financial year.

Moving forward, we remain committed to optimising our digital infrastructure to drive long-term data accuracy and operational resilience.

2. Customer Responsibility

The Group is committed to protecting customer data and maintaining appropriate processes for handling customer feedback and complaints. Complaints may be submitted through sales representatives, email or the company hotline, and are directed to the relevant departments for review and follow-up. Product-related complaints are managed through the Return Material Authorisation process. In FYE 2026, there were no data breaches or privacy complaints recorded, reflecting the Group's dedication to customer privacy and trust.

In FYE 2026, the Group recorded zero complaints concerning breaches of customer privacy and losses of customer data. The Group also achieved a customer satisfaction score of 93.2%, reflecting continued engagement with customers and the effectiveness of its service and feedback mechanisms.

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

SUPPLY CHAIN MANAGEMENT

Why It Matters	Responsible supply chain management supports product quality, delivery reliability, regulatory compliance, cost efficiency and business continuity. As the Group works with both local and foreign suppliers, effective supplier management helps strengthen procurement resilience while supporting responsible environmental and social practices across the value chain.
Management Approach	The Group manages suppliers through a structured evaluation and selection process covering key criteria such as product and service quality, pricing, delivery performance, cooperation, after-sales service, flexibility and sourcing capability. New suppliers are assessed before being included in the Approved Supplier List, while existing suppliers are reviewed through annual Supplier Performance Evaluation Forms. The Group also supports local supplier engagement where suppliers are able to meet quality, delivery and operational requirements.
Targets	Maintain a minimum of 80% of suppliers scored 4 in the evaluation
Monitoring Method	Supplier performance is monitored by the procurement department through New Supplier Evaluation Forms, annual Supplier Performance Evaluation Forms and Approved Supplier List reviews. Supplier evaluation outcomes are reviewed by the procurement department.

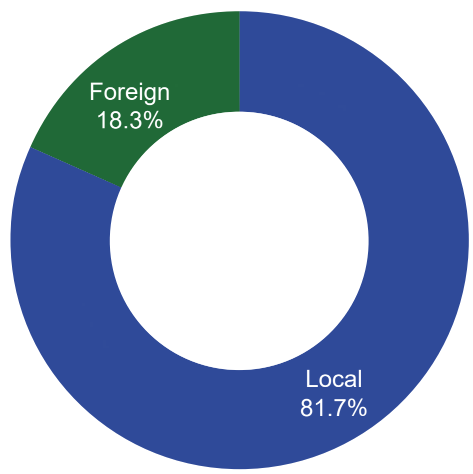
A responsible supply chain is important to support product quality, operational continuity, and customer satisfaction. The Group maintains a structured supplier evaluation and selection process for new and existing suppliers, covering criteria such as quality, pricing, delivery, cooperation, after-sales service and sourcing capability. Long-term relationships with reliable suppliers remain important to supply chain resilience.

1. Supplier Evaluation Process

In FYE 2026, we continued to assess suppliers through our New Supplier Evaluation Form, annual Supplier Performance Evaluation Form and Approved Supplier List review. These processes help ensure that suppliers meet the Group's expectations on quality, pricing, delivery, cooperation and service standards.

For FYE 2026, a total of 147 local suppliers and 33 foreign suppliers were recorded. The pie chart below illustrate the performance ratings for each group. Among local suppliers, 98% achieved the highest rating of Score 4, while 2% received Score 3. Similarly, 93.9% of foreign suppliers attained a score 4, with the remaining 6.1% scoring 3.

Supplier Composition



SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

SUPPLY CHAIN MANAGEMENT (CONT'D)

1. Supplier Evaluation Process (Cont'd)

Moving forward, we will progressively strengthen our supplier management approach by incorporating relevant environmental and social considerations into supplier evaluation and engagement.

2. Local Supplier Support

The Group supports local sourcing where suppliers are able to meet its requirements on quality, pricing, delivery and service standards. During this reporting year, 44.3% of the Group's major product purchases were sourced from local suppliers, while the remaining 55.7% were sourced from foreign suppliers. The spending trend over the past three reporting years is shown below:

Spending on Local Suppliers

	Unit	FYE 2026	FYE 2025	FYE 2024
Total spending on local suppliers	%	44.3	35.1	33.5

Moving forward, we will continue efforts to increase the proportion of local suppliers in our procurement activities. This includes reviewing current sourcing practices, exploring viable local alternatives that meet quality and operational standards, and supporting capacity-building where appropriate. Strengthening local sourcing is considered a practical step toward enhancing supply chain resilience and mitigating exposure to external disruptions.

LOCAL COMMUNITY

3 GOOD HEALTH AND WELL-BEING

11 SUSTAINABLE CITIES AND COMMUNITIES

Why It Matters	Community engagement helps strengthen trust, goodwill and the Group's social licence to operate. As a fire protection solutions provider, the Group is also well positioned to contribute to public safety awareness and support community needs through targeted initiatives.
Management Approach	The Group supports local communities through donations, sponsorships, fire safety awareness activities and partnerships with relevant organisations. Community initiatives are focused on areas that align with the Group's business and social responsibility priorities, including public safety, education support, youth activities and community welfare.
Targets	Maintain at least 10 community engagement events in FYE 2027, with continued focus on fire safety, education support, and local sponsorship initiatives
Monitoring Method	Community initiatives are monitored through records of sponsorships, donations, outreach activities and participation. The ESG Committee coordinates community-related reporting with support from the human resources, financial and accounts, and administrative departments.

The Group remains steadfast in its commitment to social responsibility, viewing community engagement as an essential pillar of our sustainable development. Our approach focuses on addressing practical needs through targeted initiatives in public safety, education, and social wellness, ensuring our contributions are both impactful and aligned with our core expertise. In FYE 2026, we successfully met our target of conducting 15 community engagement activities, while evolving our outreach strategy to integrate modern digital platforms for broader educational impact.

SOCIAL (CONT'D)

LOCAL COMMUNITY (CONT'D)

1. Diverse Community Outreach and Support

In FYE 2026, the Group allocated RM66,074.61 to a range of community-focused initiatives aimed at supporting public safety, and local engagement. Support for community engagement included broad-based contributions to local events and youth programs. We initiated our efforts this year with a focused sponsorship for an orphanage in the Klang Valley, providing resources to support the well-being of underprivileged children.

Fire safety initiatives involved distributing firefighting equipment and conducting product training to our internal office staff. Together, these programs demonstrate a practical approach to community involvement by supporting areas that align with the Group's operations and stakeholder interests.

Below is the list of activities carried out during the year:

Community Engagement and Sponsorships	Monetary sponsorship to: ● Malacca Law Tennis Association (MLTA) ● Badan Peneraju Industri (ILB) Bidang Kebombaan 2025 Pulau Pinang ● Negeri Sembilan Youth Challenge 2025 ● Track & Field Event - Xiamen University Malaysia ● Volleyball tournament - SUKBOM 2025 ● Malaysia Fire Protection Association (MFPA) ● Eco World Students Aid Programme (SAP) Direct Community Care: ● Support Good Samaritan Home through essential donations and interactive activities with the children
Fire Safety and Protection Initiatives	● Complimentary offering to various parties: ○ 71 units of 1kg dry powder c/w bracket and single station smoke detector each to Finsource (Corporate Visit) ○ 45 units of 1kg dry powder c/w bracket and single station smoke detector each to Detector to SBS SHANG HAI (Corporate Visit) ○ 3 units of 1kg dry powder c/w bracket during Emergency Awareness Day by Bursa Malaysia ○ 32 units of 1kg dry powder c/w bracket and Fire Blanket each to Fire and Rescue Department of Malaysia State of Selangor ○ 100 units of 2kg dry powder c/w bracket to SBS SHANG HAI (Prospectus Launching)
Education and Student Support	● Sponsored "Legasi: Bomba the Movie" during a charity event to support local cinema and enhance public fire safety awareness.

2. Digital Fire Safety Advocacy via TikTok

As part of our ongoing commitment to fire safety education, the Group launched a series of TikTok videos to promote essential fire safety knowledge. Through engaging short-form content, the campaign delivered practical tips and life-saving information in an accessible and relatable format, enabling us to reach a broader audience, especially younger communities. By embracing digital platforms, we continue to expand the reach and impact of our public fire safety awareness efforts.

3. Collaborative Awareness with Oasis Home

To further strengthen our community outreach, the Group collaborated with Oasis Home to promote safety and social awareness through a Facebook Live session. The interactive livestream provided a platform to engage directly with the public, share practical safety knowledge, and raise awareness of important community issues in real time. Through this collaboration, we reinforced our commitment to meaningful community engagement by leveraging digital platforms to educate, connect, and inspire positive action.

SUSTAINABILITY STATEMENT (Cont'd)

SOCIAL (CONT'D)

LOCAL COMMUNITY (CONT'D)

4. Introducing the "Xty" Ambassador

In a strategic effort to enhance our community engagement, the Group introduced its official brand ambassador, "Xty"—a mascot whose name embodies the dual identity of an Explorer and an Extinguisher. Serving as our primary safety advocate, Xty is deployed during community outreach events to deliver fire safety education in a more approachable and memorable manner. This initiative allows us to bridge the gap between technical safety protocols and public awareness, ensuring that critical life-saving knowledge is communicated effectively through interactive engagement across all age groups.

Impact Highlight: Community, Safety and Education

We visited the Good Samaritan Home to provide essential daily necessities and organize interactive activities, fostering meaningful social connection and support for the children.

We sponsored the Negeri Sembilan Youth Challenge 2025 (NS Fencing) to empower young participants by promoting leadership, sportsmanship, and entrepreneurial skills.

The Group launched its official mascot, "Xty"-symbolizing an Explorer and Extinguisher-to serve as a brand ambassador during community events and promote fire safety awareness through engaging, interactive

We donated 32 units of 1kg fire extinguishers and fire blankets to the Selangor Fire and Rescue Department during their corporate visit to strengthen regional emergency response capabilities.

SUSTAINABILITY STATEMENT (Cont'd)

GOVERNANCE

GOVERNANCE POLICIES AND PROCEDURES

To strengthen corporate governance practices, the Group has implemented a set of policies that guide ethical conduct and set out clear responsibilities across the organisation. These policies establish clear expectations for behaviour and decision-making, helping ensure consistency and accountability in day-to-day operations.

To further strengthen our corporate governance framework, the Group circulated a comprehensive Conflict of Interest Policy in FYE 2026, establishing clear guidelines for identifying, declaring, and managing potential conflicts.

Key governance policies include:

- Anti-Bribery and Corruption Policy
- Code of Conduct and Ethics
- Whistle-Blowing Policy
- Directors' Fit and Proper Policy
- Board Charter
- Succession Planning Policy
- Risk Management and Internal Control Framework
- Conflict of Interest Policy

For more details on our governance policies, please visit our website at https://uniquefire.com/corporate-governance-meetings/ .

ANTI-BRIBERY AND ANTI-CORRUPTION ("ABAC")

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Why It Matters	Strong ABAC practices help the Group uphold integrity, comply with legal requirements and maintain stakeholder trust. Clear ethical standards also reduce misconduct risks and support responsible business conduct across employees, suppliers, customers and business partners.
Management Approach	The Group adopts a zero-tolerance approach towards bribery and corruption, guided by its Anti-Bribery and Corruption Policy, Code of Conduct and Ethics, Whistle-Blowing Policy and other governance policies. ABAC awareness is reinforced through mandatory onboarding briefings for new employees, covering anti-corruption expectations, reporting channels and standards of conduct. The Group aims to maintain zero confirmed bribery and corruption incidents and strengthen awareness of ethical business practices.
Targets	Zero bribery and corruption cases
Monitoring Method	ABAC matters are monitored through incident reporting channels, whistle-blowing mechanisms and internal policy communication. The ESG Committee coordinates governance-related sustainability reporting, with support from Human Resources, Finance and Accounts and relevant Heads of Department where applicable. ABAC performance is reviewed at least annually as part of the Sustainability Statement process

SUSTAINABILITY STATEMENT (Cont'd)

GOVERNANCE (CONT'D)

ANTI-BRIBERY AND ANTI-CORRUPTION ("ABAC") (CONT'D)

The Group's operations are guided by core values that emphasise transparency, fairness and accountability in its interactions with stakeholders. Compliance with the Malaysian Anti-Corruption Commission (Amendment) Act 2018 is maintained across all business activities to ensure adherence to legal and ethical standards. In practice, the Group incorporates ethical considerations into its operational procedures and decision-making processes.

To further strengthen its ethical foundation, the Group has intensified preventive measures during the current reporting period through targeted educational initiatives and rigorous oversight. Looking ahead, the Group will continue to reinforce clear conduct expectations, prevent misconduct and maintain stakeholder confidence through the consistent application of anti-corruption measures.

1. **Mandatory Onboarding Briefings**

As part of our long-standing commitment to corporate integrity, mandatory ABAC briefing sessions remain a critical and permanent feature of our onboarding program for all new employees. By conducting these briefings during the initial induction phase, the Group ensures that new joiners are immediately equipped with a clear understanding of our anti-corruption framework, whistle-blowing procedures, and the high standards of conduct expected of them. This consistent educational approach ensures that our "Zero Tolerance" culture is effectively communicated to every individual from the very start of their tenure.

The percentage of employees who have participated the ABAC briefing sessions in FYE 2026 is summarised below:

Onboarding ABAC Briefing	
	FYE 2026
Board of Directors	0.0%
Senior Management	0.0%
Middle Management	5.3%
Senior Executive	7.7%
Executive	30.8%
Non-Executive	17.2%

2. **Incident Reporting and Action**

Our proactive approach to risk management and the continuous emphasis on policy awareness continue to yield positive results in safeguarding the Group's integrity. As of the FYE 2026, no confirmed incidents of bribery or corruption were reported, and no related disciplinary actions were taken. We remain dedicated to sustaining this record through vigilant monitoring and the steadfast enforcement of our internal controls.

During the reporting period, the group did not conduct formal operational assessments to identify corruption-related risks. However, we enforce a strict zero-tolerance policy on corruption and are committed to enhancing its governance and risk management practices.

GOVERNANCE (CONT'D)

WHISTLE-BLOWING

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Why It Matters	A clear whistle-blowing mechanism supports transparency, accountability and ethical conduct across the Group. It provides employees, stakeholders and members of the public with a confidential avenue to raise genuine concerns on improper conduct, misconduct or wrongdoing without fear of harassment, intimidation, victimisation or reprisal.
Management Approach	The Group is guided by its Whistle-Blowing Policy, which covers actual or suspected misconduct such as fraud, bribery, corruption, abuse of power, conflict of interest, misuse of assets and non-compliance with laws. Reports may be submitted to the Chairperson of the Audit and Risk Management Committee by mail or email. The Group treats reports confidentially and protects whistle-blowers who raise concerns in good faith. The Group also promotes awareness of the Policy through internal communications and reviews its whistle-blowing mechanisms to maintain effectiveness, confidentiality and accessibility.
Targets	Zero cases of whistle-blowing
Monitoring Method	Whistle-blowing matters are monitored through established reporting channels and complaint handling procedures. The Human Resource Department maintains a complaint log, while the Audit and Risk Management Committee oversees the Policy's implementation. The Policy is reviewed periodically and at least once every three years. Effectiveness is assessed based on reporting channel availability, confidentiality safeguards, complaint handling and number of cases reported.

Management Approach, Progress and KPIs

The Group provides accessible and confidential channels for employees, stakeholders and members of the public to report concerns about misconduct, unethical behaviour or other improper activities. The Whistle-Blowing Policy is publicly available on the Group's corporate website and applies to employees, third parties and the general public. It covers matters such as fraud, bribery, corruption, abuse of power, conflict of interest, misuse of assets, non-compliance with laws and breaches of the Group's code of ethics.

Although no whistle-blowing cases were reported during the period, communication efforts continued to ensure awareness of the reporting procedures and available channels, which include email and a mailing address. The Group periodically reviews these mechanisms to maintain functionality and confidentiality. Moving forward, additional steps will be taken to enhance awareness and promote the appropriate use of the reporting process.

The Whistle-Blowing Policy is publicly accessible via the Group's corporate website at https://uniquefire.com/insights/

Reports may be made in writing, electronically or in person, and are expected to be made in good faith with reasonable grounds. The Group treats all information received with strict confidentiality and provides protection against reprisal or retaliation for whistle-blowers who raise genuine concerns in good faith. Anonymous reporting is not prohibited, however, the extent of investigation may depend on the information provided.

During the reporting period, no whistle-blowing cases were reported. The Group continued to promote awareness of the reporting channels and whistle-blowing procedures through internal communication, while maintaining the availability of email and mailing channels for confidential reporting. This outcome reflects the Group's continuous efforts to uphold a culture of ethical conduct and accountability, as well as to maintain a safe and supportive environment for employees and stakeholders to voice concerns.

SUSTAINABILITY STATEMENT (Cont'd)

GOVERNANCE (CONT'D)

WHISTLE-BLOWING (CONT'D)

Ongoing initiatives include:

- Regular promotion of the Whistle-Blowing Policy through internal communications.
- Awareness efforts to ensure all employees understand the procedures and importance of reporting misconduct.
- Monitoring and review of whistle-blowing mechanisms to ensure effectiveness and confidentiality.

Moving forward, we will regularly review and refine the whistle-blowing processes to maintain confidentiality and protect whistle-blowers.

Whistle-Blowing Channels

Mailing Address

Attention: Chairperson of the Audit and Risk Management Committee
Unique Fire Holdings Berhad
No. 9, Jalan Anggerik Mokara 31/55
Seksyen 31, Kota Kemuning
40460 Shah Alam, Selangor Darul Ehsan

Email

whistleblowing@uniquefire.com

SUSTAINABILITY STATEMENT (Cont'd)

GRI Content Index

Statement of use	Unique Fire Holdings Berhad has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
General disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	Reporting Scope and Period, page 22
	2-2 Entities included in the organization's sustainability reporting	Reporting Scope and Period, page 22
	2-3 Reporting period, frequency and contact point	Reporting Scope and Period ; Feedback, page 22
	2-4 Restatements of information	N/A
	2-5 External assurance	N/A
	2-6 Activities, value chain and other business relationships	Management Discussion and Analysis, page 17-21
	2-7 Employees	Workforce Diversity and Equal Opportunity, page 51-53
	2-9 Governance structure and composition	Sustainability Governance, page 23
	2-10 Nomination and selection of the highest governance body	
	2-11 Chair of the highest governance body	
	2-12 Role of the highest governance body in overseeing the management of impacts	
	2-13 Delegation of responsibility for managing impacts"	Corporate Governance Overview Statement, page 76-94
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance, page 23
	2-15 Conflicts of interest	Corporate Governance Overview Statement, page 76-94
	2-16 Communication of critical concerns	
	2-17 Collective knowledge of the highest governance body	
	2-18 Evaluation of the performance of the highest governance body"	
	2-19 Remuneration policies	
	2-20 Process to determine remuneration	
	2-22 Statement on sustainable development strategy	Key Highlights and Achievements, page 31-32
	2-23 Policy commitments	Governance Policies and Procedures, page 63
	2-24 Embedding policy commitments	Governance Policies and Procedures, page 63
	2-25 Processes to remediate negative impacts	Whistle-blowing, page 65-66
	2-26 Mechanisms for seeking advice and raising concerns	
	2-29 Approach to stakeholder engagement	Stakeholder Management, page 29-30
GRI3: Material Topics 2021	3-1 Process to determine material topics	Double Materiality Assessment Process, page 24
	3-2 List of material topics	Double Materiality Assessment Process, page 24
	3-3 Management of material opics	Management Approach of each topics, page 33, 35, 40, 42, 45, 50, 55, 57, 59, 60, 63 and 65

SUSTAINABILITY STATEMENT (Cont'd)

GRI Content Index (Cont'd)

GRI STANDARD	DISCLOSURE	LOCATION
Emissions Management		
GRI 302: Energy 2016"	302-1 Energy consumption within the organization	Electricity Consumptions, page 35
	302-4 Reduction of energy consumption	Renewable Energy Integration Energy Efficiency Improvement, page 36
Water Management		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Recycling and Leak Testing Rainwater Harvesting, page 41
	303-5 Water consumption	Water Consumption, page 40-41
Waste Management		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Chemical Waste Management, page 43
	306-2 Management of significant waste-related impacts	WASTE MANAGEMENT - Management Approach, Progress and KPIs, page 42
	306-3 Waste generated	Chemical Waste Management, page 43
	306-4 Waste diverted from disposal	Scrap Metal and Plastic Recovery, page 43-44
	306-5 Waste directed to disposal	Chemical Waste Management, page 43
Occupational Safety and Health		
GRI 403: Occupationa l Health and Safety 2018	403-1 Occupational health and safety management system	OCCUPATIONAL SAFETY AND HEALTH - Management Approach, Progress and KPIs, page 45
	403-2 Hazard identification, risk assessment, and incident investigation	
	403-4 Worker participation, consultation, and communication on occupational health and safety	OCCUPATIONAL SAFETY AND HEALTH - Management Approach, Progress and KPIs, page 45
	403-5 Worker training on occupational health and safety	Safety Engagement and Training, page 48
	403-6 Promotion of worker health	Employee Benefits, page 53-54
	403-9 Work-related injuries	Workplace Accident Safety Performance Metrics, page 47
Employee Engagement		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Workforce Diversity and Equal Opportunity, page 50-52
Training and Development		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	TRAINING AND DEVELOPMENT - Management Approach, Progress and KPIs, page 55
	404-2 Programs for upgrading employee skills and transition assistance programs	

SUSTAINABILITY STATEMENT (Cont'd)

GRI Content Index (Cont'd)

GRI STANDARD	DISCLOSURE	LOCATION
Data Privacy and Security		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	DATA PRIVACY AND SECURITY - Management Approach, Progress and KPIs, page 57
Supply Chain Management		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Local Supplier Support, page 60
Local Community		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	LOCAL COMMUNITY - Management Approach, Progress and KPIs, page 60
Anti-bribery and Anti-corruption		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ANTI-BRIBERY AND ANTI-CORRUPTION ("**ABAC**") - Management Approach, Progress and Key Performance Indicators (KPIs), page 63
	205-2 Communication and training about anti-corruption policies and procedures	Mandatory Onboarding Briefings, page 64
	205-3 Confirmed incidents of corruption and actions taken	Incident Reporting and Action, page 64

SUSTAINABILITY STATEMENT (Cont'd)

Bursa Malaysia Prescribed Table

UNIQUE FIRE HOLDINGS BERHAD
BMLR Transition Period

Date & Time: 2026-07-09 10:50:27
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category - Senior Management	Percentage	100	0	-	No assurance
Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category - Middle Management	Percentage	47.1	5.3	-	No assurance
Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category - Senior Executive	Percentage	24	7.7	-	No assurance
Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category - Executive	Percentage	8.1	30.8	-	No assurance
Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category - Non-Executive	Percentage	0	17.2	-	No assurance
Anti-Corruption	Percentage of operations assessed for corruption-related risks	Percentage	0	0	-	No assurance
Anti-Corruption	Confirmed incidents of corruption and action taken	Number	0	0	Zero bribery and corruption cases.	No assurance

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SUSTAINABILITY STATEMENT (Cont'd)

Bursa Malaysia Prescribed Table (Cont'd)

UNIQUE FIRE HOLDINGS BERHAD

BMLR Transition Period

Date & Time: 2026-07-09_10:50:27

Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	151006.51	66074.61	-	No assurance
Community/Society	Total number of beneficiaries of the investment in communities	Number	1020	10280	-	No assurance
Diversity	Percentage of employees - Senior Management, below 30	Percentage	0	0	-	No assurance
Diversity	Percentage of employees - Senior Management, between 30 and 39	Percentage	22.2	16.7	-	No assurance
Diversity	Percentage of employees - Senior Management, between 40 and 50	Percentage	66.7	50	-	No assurance
Diversity	Percentage of employees - Senior Management, above 50	Percentage	11.1	33.3	-	No assurance
Diversity	Percentage of employees - Middle Management, below 30	Percentage	6.3	0	-	No assurance
Diversity	Percentage of employees - Middle Management, between 30 and 39	Percentage	50	63.2	-	No assurance
Diversity	Percentage of employees - Middle Management, between 40 and 50	Percentage	25	26.3	-	No assurance
Diversity	Percentage of employees - Middle Management, above 50	Percentage	18.8	10.5	-	No assurance
Diversity	Percentage of employees - Senior Executive, below 30	Percentage	12	23.1	-	No assurance

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SUSTAINABILITY STATEMENT (Cont'd)

Bursa Malaysia Prescribed Table (Cont'd)

UNIQUE FIRE HOLDINGS BERHAD
BMLR Transition Period

Date & Time: 2026-07-09_10:50:27
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees - Senior Executive, between 30 and 39	Percentage	44	46.1	-	No assurance
Diversity	Percentage of employees - Senior Executive, between 40 and 50	Percentage	36	26.9	-	No assurance
Diversity	Percentage of employees - Senior Executive, above 50	Percentage	8	3.9	-	No assurance
Diversity	Percentage of employees - Executive, below 30	Percentage	38.7	33.8	-	No assurance
Diversity	Percentage of employees - Executive, between 30 and 39	Percentage	53.2	55.4	-	No assurance
Diversity	Percentage of employees - Executive, between 40 and 50	Percentage	4.8	7.7	-	No assurance
Diversity	Percentage of employees - Executive, above 50	Percentage	3.2	3.1	-	No assurance
Diversity	Percentage of employees - Non-Executive, below 30	Percentage	62.1	61.6	-	No assurance
Diversity	Percentage of employees - Non-Executive, between 30 and 39	Percentage	34	31.3	-	No assurance
Diversity	Percentage of employees - Non-Executive, between 40 and 50	Percentage	2.9	6.1	-	No assurance
Diversity	Percentage of employees - Non-Executive, above 50	Percentage	1.0	1.0	-	No assurance
Diversity	Percentage of employees - Senior Management, Female	Percentage	44.4	33.3	-	No assurance
Diversity	Percentage of employees - Senior Management, Male	Percentage	55.6	66.7	-	No assurance

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SUSTAINABILITY STATEMENT (Cont'd)

Bursa Malaysia Prescribed Table (Cont'd)

UNIQUE FIRE HOLDINGS BERHAD
BMLR Transition Period

Date & Time: 2026-07-09_10:50:27
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees - Middle Management, Female	Percentage	44.4	52.6	-	No assurance
Diversity	Percentage of employees - Middle Management, Male	Percentage	55.6	47.4	-	No assurance
Diversity	Percentage of employees - Senior Executive, Female	Percentage	37.5	50	-	No assurance
Diversity	Percentage of employees - Senior Executive, Male	Percentage	62.5	50	-	No assurance
Diversity	Percentage of employees - Executive, Female	Percentage	51.6	52.3	-	No assurance
Diversity	Percentage of employees - Executive, Male	Percentage	48.4	47.7	-	No assurance
Diversity	Percentage of employees - Non-Executive, Female	Percentage	8.7	6.1	-	No assurance
Diversity	Percentage of employees - Non-Executive, Male	Percentage	91.3	93.9	-	No assurance
Diversity	Percentage of board of director - below 30	Percentage	0	0	-	No assurance
Diversity	Percentage of board of director - between 30 and 39	Percentage	11.1	12.5	-	No assurance
Diversity	Percentage of board of director - between 40 and 50	Percentage	55.6	50	-	No assurance
Diversity	Percentage of board of director - above 50	Percentage	33.3	37.5	-	No assurance
Diversity	Percentage of board of director - Female	Percentage	33.3	37.5	-	No assurance
Diversity	Percentage of board of director - Male	Percentage	66.7	62.5	-	No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-07-09_10:50:27

SUSTAINABILITY STATEMENT (Cont'd)

Bursa Malaysia Prescribed Table (Cont'd)

UNIQUE FIRE HOLDINGS BERHAD
BMLR Transition Period

Date & Time: 2026-07-09_10:50:27
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Energy Management	Total energy consumption	Megawatt	538.8	473.2	-	No assurance
Health and Safety	Number of work-related fatalities	Number	0	0	Zero work-related fatality.	No assurance
Health and Safety	Lost time incident rate	Rate	24.5	7.2	-	No assurance
Health and Safety	Number of employees trained on health and safety standards	Number	81	243	-	No assurance
Labour Practices and Standards	Total hours of training - Senior Management	Hours	1517	135.5	Provide a minimum of 7.5 training hours per employee annually.	No assurance
Labour Practices and Standards	Total hours of training - Middle Management	Hours	286	427	Provide a minimum of 7.5 training hours per employee annually.	No assurance
Labour Practices and Standards	Total hours of training - Senior Executive	Hours	388	479	Provide a minimum of 7.5 training hours per employee annually.	No assurance
Labour Practices and Standards	Total hours of training - Executive	Hours	294	110	Provide a minimum of 7.5 training hours per employee annually.	No assurance
Labour Practices and Standards	Total hours of training - Non-Executive	Hours	77	226.5	Provide a minimum of 7.5 training hours per employee annually.	No assurance
Labour Practices and Standards	Percentage of employees that are contractors or temporary staff	Percentage	23.3	24.2	-	No assurance
Labour Practices and Standards	Total number of employee turnover - Senior Management	Number	1	1	-	No assurance
Labour Practices and Standards	Total number of employee turnover - Middle Management	Number	1	1	-	No assurance

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SUSTAINABILITY STATEMENT (Cont'd)

Bursa Malaysia Prescribed Table (Cont'd)

UNIQUE FIRE HOLDINGS BERHAD
BMLR Transition Period

Date & Time: 2026-07-09_10:50:27
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Labour Practices and Standards	Total number of employee turnover - Senior Executive	Number	5	2	-	No assurance
Labour Practices and Standards	Total number of employee turnover - Executive	Number	8	15	-	No assurance
Labour Practices and Standards	Total number of employee turnover - Non-Executive	Number	58	24	-	No assurance
Labour Practices and Standards	Number of substantiated complaints concerning human rights violations	Number	0	0	Zero substantiated complaints concerning human rights violations.	No assurance
Supply Chain and Management	Proportion of spending on local suppliers	Percentage	35.1	44.3	-	No assurance
Data privacy and security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	Zero complaints on concerning breaches of customer privacy and losses of customer data.	No assurance
Water Management	Total volume of water used	Megalitres	9.5	8.4	-	No assurance
Waste Management	Total waste generated	Metric tonnes	7.6	13.9	-	No assurance
Waste Management	Total waste diverted from disposal	Metric tonnes	No Data Provided	No Data Provided	-	No assurance
Waste Management	Total waste directed to disposal	Metric tonnes	7.0	13.8	-	No assurance
Emissions Management	Scope 1 emissions	Metric tonnes	5973.2	6515.5	-	No assurance
Emissions Management	Scope 2 emissions	Metric tonnes	417.0	366.2	-	No assurance
Emissions Management	Scope 3 emissions	Metric tonnes	326.7	494.7	-	No assurance

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CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors ("**the Board**") of Unique Fire Holdings Berhad ("**the Company")** recognises the importance of adopting good corporate governance within the Company and its subsidiaries ("**the Group**") as a fundamental part of discharging its responsibilities to safeguard shareholders' investments and to protect the interests of all stakeholders. The Board will continuously evaluate and improve management practices and systems to enhance the standard of corporate governance applied by the Group.

The Board takes note of the updates on the Malaysian Code on Corporate Governance ("**MCCG**") issued by the Securities Commission Malaysia which took effect on 28 April 2021. The MCCG introduces new practices and additional guidance to strengthen the corporate governance culture of public listed companies.

The Board is pleased to present the following Corporate Governance Overview Statement ("**CG Overview Statement**") that describes the extent to which the Group has applied and complied with the three (3) principles which are set out in the MCCG during the financial year ended 31 March 2026 ("**FYE 2026**"):

Principle A	Principle B	Principle C
Board Leadership and Effectiveness	**Effective Audit and Risk Management**	**Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders**

This CG Overview Statement also serves to comply with Paragraph 15.25(1) of the Main Market Listing Requirements ("**Main LR**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**") and is to be read together with the Corporate Governance Report in respect of the FYE 2026 ("**CG Repor**t") which is available on the corporate website at www.uniquefire.com.

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS

Part I: Board responsibilities

1. Board's Leadership on Objectives and Goals

1.1 The Board's roles and responsibilities

The Board is responsible for the proper stewardship of the Group in order to provide reasonable assurance of the Group's long-term success. With this, the Board strives to ensure that all the Company's strategic objectives are well-conveyed throughout the Company in order to achieve both short and long-term goals of the Company as a fundamental part of discharging its responsibilities to protect and enhance value for all stakeholders and raise the performance of the Company.

The Board is guided by the prevailing legal and regulatory requirements such as the Companies Act 2016 ("**CA 2016**"), the Main LR and the MCCG, as well as the Company's Constitution and the Board Charter in discharging its fiduciary duties and responsibilities. In fulfilling its oversight role, the Board sets the appropriate tone at the top by providing thought leadership and championing good governance and ethical practices throughout the Company.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part I: Board responsibilities (Cont'd)

1. Board's Leadership on Objectives and Goals (Cont'd)

1.1 The Board's roles and responsibilities (Cont'd)

To enable the Board to discharge its responsibilities in meeting the goals and objectives of the Company, the Board has, amongst others:–

- promoted good corporate governance culture within the Company which reinforces ethical, prudent and professional conduct;
- reviewed, challenged and decided on Management's proposals for the Company, and monitored its implementation;
- ensured that the strategic plan of the Company supports long-term value creation and includes strategies on economic, environmental and social considerations underpinning sustainability;
- supervised and assessed performance of Management;
- ensured there is a sound framework for internal controls and risk management;
- recognised the principal risks of the Company's business and that business decisions involve the taking of appropriate risks;
- ensured that senior management has the necessary skills and experience, and measures are in place to provide for the orderly succession of the Board and senior management;
- ensured that the Company has in place procedures to enable effective communication with shareholders and stakeholders; and
- ensured the integrity of the Company's financial and non-financial reporting.

1.2 The Chairperson of the Board, had during the year:

- demonstrated leadership to the Board in discharging her duties and responsibilities effectively without limiting the principle of collective responsibility for the Board decisions;
- through the Company Secretary, set the Board agenda and ensured that the Board members received complete and accurate information in a timely manner;
- led the conduct of the Board meetings and discussions in a manner that encouraged constructive discussions and effective contribution from each Director;
- encouraged active participation and allowed dissenting views to be freely expressed;
- acted as the facilitator between the Board and the Management by coordinating smooth communication flow between both parties;
- ensured appropriate steps are taken to provide effective communication with stakeholders and that their views are communicated to the Board as a whole;
- led the Board in establishing and monitoring good corporate governance practices within the Group; and
- reviewed the minutes of the Board meetings to ensure that the minutes accurately reflect the Board's deliberations, and matters arising from the minutes have been addressed properly.

1.3 Separation of positions of the Chairperson and the Managing Director

The positions of the Chairperson of the Board and the Managing Director are held by two (2) different individuals, and each has a clear accepted division of responsibilities to ensure that there is a balance of power and authority to promote accountability. The Chairperson is responsible for instilling good corporate governance practices and leadership, and for ensuring Board effectiveness. The Chairperson leads the Board in its collective oversight of Management, while the Managing Director has the overall responsibilities over the Company's operating units, organisational effectiveness and implementation of Board policies and decisions. The distinct and separate roles of the Chairperson and Managing Director are clearly defined in the Board Charter to ensure that no one individual has unfettered powers of decision-making.

1.4 Chairperson of the Board is not a member of the Audit and Risk Management Committee ("**ARMC**"), Nomination Committee ("**NC**") and Remuneration Committee ("**RC**").

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part I: Board responsibilities (Cont'd)

1. Board's Leadership on Objectives and Goals (Cont'd)

1.5 Qualified and Competent Company Secretary

The Board is supported by two (2) suitably qualified and competent Company Secretaries who carry out the responsibilities of the company secretarial function for the Group. Both Company Secretaries are qualified under Section 235(2)(a) of the CA 2016. The Company Secretaries are external company secretaries from Securities Services (Holdings) Sdn. Bhd. with vast knowledge and experience from being in public practice and are supported by a dedicated team of company secretarial personnel.

The Company Secretaries, or together with their representatives, had during the year:

- together with management, managed all Board and Board Committee meeting logistics;
- attended and recorded minutes of all Board and Board Committee meetings and facilitated Board communications;
- advised the Board on its roles and responsibilities;
- briefed the Board on the latest letters and circulars issues by Bursa Malaysia Berhad;
- facilitated the conduct of the assessments to be undertaken by the Board and Board Committees as well as compiling the results of the assessment; and
- advised the Board on corporate disclosures and compliance with company and securities regulations and listing requirements.

The Company Secretaries also ensure that there is good information flow within the Board, Board Committees and Key Senior Management. Every Board member has unrestricted access at all times to the advice and services of the Company Secretaries to ensure effective functioning of the Board and its Board Committees, adherence to Board policies and procedures as well as compliance with regulations and governance practices.

The Company Secretaries had and will continue to constantly keep themselves abreast of matters concerning company law, the capital market, corporate governance, and other pertinent matters, and with changes in the same regulatory environment, through continuous training and industry updates.

The Board is satisfied with the performance and support rendered by the Company Secretaries to the Board in the discharge of its function and duties.

1.6 Access to information and advice

All members of the Board have full and unrestricted access to the professional advice and services of the Company Secretaries and Key Senior Management in the course of discharging their duties and responsibilities on matters relating to the procedures governing the Company. The Board may seek independent professional advice, whenever necessary and in appropriate circumstances, either individually or collectively on any matter concerning the discharge of their responsibilities at the expense of the Company.

The Notices of the scheduled Board Meetings are served to the Directors at least seven (7) days prior to the Board Meetings. Unless there is an exceptional case for convening of Special Meeting of the Board to address emergency issues, shorter notice would be allowed with the consent of all Directors.

To leverage on the usage of technology, the Board papers are circulated to the Directors in electronic form via email at least three (3) business days prior to the Board Meetings, to allow the Directors to consider the relevant information. The Management will strive to circulate the meeting papers at least five (5) business days in advance of the meeting day.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part I: Board responsibilities (Cont'd)

2. Demarcation of Responsibilities

2.1 Board Charter

The Board has established and adopted a Board Charter, which sets out the Board's strategic intent and identifies the respective roles and responsibilities of the Board, Board Committees, individual Directors, Senior Independent Director and senior management, as well as issues and decisions reserved for the Board, the Board's governance structure and authority. The Board Charter is available on the Company's corporate website at www.uniquefire.com.

As part of its efforts to ensure the effective discharge of its duties, the Board has delegated certain functions and authorities to three (3) of its Board Committees, namely, ARMC, NC and RC. These Committees are entrusted with specific responsibilities to assist the Board in overseeing the Company's affairs, in accordance with their limits of authority and respective Terms of Reference, which are published on the Company's website at www.uniquefire.com. These Terms of Reference are reviewed as and when the need arises. The Board keeps itself abreast of the responsibilities delegated to each Board Committee, and matters deliberated at each Board Committee meeting through the minutes of the Board Committee meetings and reports by the respective Board Committee Chairman, at Board meetings.

ARMC

Details on the ARMC are in the ARMC Report contained in this Annual Report.

RC

Details on the RC are contained in the Corporate Governance Report.

NC

The NC comprises exclusively Independent Non-Executive Directors, and the composition of the NC is as follows:

Name	Designation	Directorship
Olivia Lim	Chairperson	Independent Non-Executive Director
Ir. Tee Kiam Hong	Member	Independent Non-Executive Director
Andrea Huong Jia Mei	Member	Independent Non-Executive Director

The NC is empowered by the Board to oversee the selection and assessment of Directors to be appointed to ensure that the Board's composition and skills meet the needs of the Company, and hence, is tasked with the following duties and responsibilities:

- To assess and recommend to the Board candidates for directorships;
- To recommend to the Board the nominees to fill the seats on Board Committees;
- To review succession policies and plans for members of the Board, Board Committees and senior management;
- To ensure that all Directors receive appropriate continuous training programmes;
- To assess the effectiveness of the Board and the Committees of the Board as a whole, and each individual Director;
- To review the term of office and performance of the ARMC and each of its members annually to determine whether the ARMC and members have carried out their duties in accordance with their terms of reference;
- To act in line with the directions of the Board;
- To consider and examine such other matters as the NC considers appropriate; and
- To consider any other matters as defined by the Board.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part I: Board responsibilities (Cont'd)

2. Demarcation of Responsibilities

2.1 Board Charter (Cont'd)

Summary of Works

The following works were undertaken by the NC during FYE 2026 and up to the date of this Statement:

- Reviewed the contribution and performance of each individual Director and the effectiveness of the Board as a whole and the Committees of the Board;
- Reviewed the term of office and performance of the ARMC and each of its members;
- Reviewed the independence of the Independent Non-Executive Directors and assessed their ability to bring independent and objective judgement to Board deliberations and proposals;
- Assessed the suitability of the Directors who will be standing for re-election at the forthcoming annual general meeting of the Company; and
- Reviewed the training programmes attended by the Directors for the FYE 2026.

In assessing the performance of the Board, Board Committees and Directors of the Company, the NC takes into consideration the following:-

➢ Personal Commitment/Contribution to Interaction;
➢ Understanding of the Company's Activities; and
➢ Compliance to the terms of reference, duties and responsibilities of a director, and of a chairman of the Company.

The NC is also responsible for making recommendations for any new appointments to the Board and Board Committees. In reviewing the profile and nomination of new Board members, the NC takes into consideration the following criteria:-

➢ Professional expertise, level of experience, competency and background;
➢ Time commitment and potential to add value to the Board and the Company as a whole; and
➢ Promotion of diversity in views and opinions in the Board.

The attendance of Directors who are members of Board Committees during FYE 2026 is set out below:-

Name	NC	ARMC	RC
Olivia Lim	2/2	6/6	1/1
Ir. Tee Kiam Hong	2/2	6/6	1/1
Andrea Huong Jia Mei	2/2	6/6	1/1

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part I: Board responsibilities (Cont'd)

3. Good Business Conduct and Corporate Culture

3.1 Code of Conduct and Ethics

The Board is committed to maintaining a corporate culture that engenders ethical conduct. The Board has formalised ethical standards by adopting a Code of Conduct and Ethics, which summarises what the Company must endeavour to do proactively in order to maintain the highest level of integrity and ethical conduct of the Board, Management and employees of the Group. The Company's Code of Conduct and Ethics covers the following:

- conflict of interest
- insider trading
- anti-bribery and corruption
- trade secrets and confidentiality of information
- responsibility to report
- protection against unfair dismissal, victimisation or unwarranted disciplinary action
- environment, social and governance agenda
- misconduct, malpractice and irregularity
- reporting and investigations procedure

The Company's Code of Conduct and Ethics is available on the Company's corporate website at www.uniquefire.com.

Employees are made aware that relevant disciplinary actions will be taken for unethical behaviour and misconduct.

3.2 Whistleblowing Policy

The Board has adopted a full-fledged Whistleblowing Policy, which provides an avenue for all employees and members of the public to voice or raise genuine concerns about any suspected and/or known misconduct, wrongdoings, corruption, fraud, and/or abuse involving the resources of the Group. The Whistleblowing Policy of the Company also provides guidance on the appropriate communication and feedback channels to facilitate whistleblowing.

The Company's Whistleblowing Policy is available on the Company's corporate website at www.uniquefire.com.

For FYE 2026, none of the designated persons received any reports or concerns vide the abovementioned communication and feedback channels.

3.3 Anti-Bribery and Corruption Policy

In support of ethical business practices, the Board has also adopted a zero-tolerance approach against all forms of bribery and corruption and takes a strong stance against such acts through the adoption of the Group's Anti-Bribery and Corruption Policy as additional measures to comply fully with the applicable laws and regulatory requirements on anti-bribery and anti-corruption.

This Policy applies to all employees and Directors of the Company (including temporary positions) and/or any person(s) associated with the Company. It is made available on the Company's corporate website at www.uniquefire.com.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part I: Board responsibilities (Cont'd)

3. Good Business Conduct and Corporate Culture

3.4 Directors' Fit and Proper Policy

The Board has in place a Directors' Fit and Proper Policy, which sets out the fitness and propriety for the appointment and re-election of Directors and to ensure that each of the Directors has the character, integrity, experience, competence and time commitment to effectively discharge his/her role as a Director of the Company in tandem with good corporate governance practices.

The Directors' Fit and Proper Policy is available on the Company's corporate website at www.uniquefire.com.

4. Governance of Sustainability

4.1 The Board promotes sustainability through its strategic oversight and integration of sustainability considerations in the decision-making process and operations of the Company. This entails taking a holistic view of how the Company creates value for its shareholders and stakeholders bearing in mind Environmental, Social and Governance ("**ESG**") factors.

As part of the efforts in promoting and building sustainability momentum within the Group, the Management has strengthened the ESG integration into the group wide operations, with a particular focus on environmental and social dimensions.

Please refer to the Sustainability Report in the Annual Report for further details.

4.2 The Company has engaged with stakeholders in a variety of ways which have been done at both the business units and group levels through formal and informal activities. The collective opinions and insights from the stakeholders help the Board make informed decisions, while aligning the stakeholders' expectations with the Company's sustainability priorities and business approach.

4.3 The Board, through the NC, assessed the training programme attended by each Director during FYE 2026 to ensure that the Directors had and will continue to constantly keep themselves abreast of the relevant requirements and matters concerning the sustainability, including the latest development in the industry as well as the sustainability issues relevant to the Group.

4.4 As part of the sustainability initiatives, the Company has also included an assessment of the Board's understanding of sustainability issues that are critical to the Company's performance. As for the performance review of the senior management, the Company will take into account the sustainability risks such as health, safety and environmental risks, financial and people development and implement the relevant key performance indicators as part of the yearly performance appraisal.

4.5 The Executive Director, Mr. Liew Kang Yee, who is also the Head of the Sustainability Committee, is the designated person within Management to manage sustainability strategies and initiatives in the Group.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part II: Board Composition

5. Board's Objectivity

5.1 Composition of the Board

The NC oversees and reviews, on an on-going basis, the overall composition of the Board in terms of size, the required mix of skills, experience and other qualities and core competencies for the Directors of the Company. The effectiveness of the Board as a whole and the contribution and performance of each individual Director to the effectiveness of the Board and the Board Committees will also be assessed by the NC on an annual basis.

The Board presently has nine (9) members and comprises one (1) Group Managing Director, four (4) Executive Directors and four (4) Independent Non-Executive Directors including the chairperson of the Board, which fulfils the prescribed requirement of one-third (1/3) of the Board to be independent as stated under Paragraph 15.02(1) of Main LR of Bursa Securities. While Independent Non-Executive Directors constitute less than half of the Board, the Board is of the view that the presence of four (4) Independent Non-Executive Directors on the Board maintains an appropriate balance of power and authority, and oversight in the governance of the Company.

The presence of Independent Non-Executive Directors who come from various fields is an invaluable asset to the Company and fulfils the pivotal role in corporate accountability. The role of Independent Non-Executive Directors is particularly important as they provide unbiased and independent views, advice and judgements that take into account of the interests, not only of the Group, but also the stakeholders. The profile of each Director is set out in another section of this Annual Report.

5.2 Tenure of Independent Director

In order to ensure independent and objective judgment is brought to the Board's deliberations by genuine independence of the independent directors and to ensure conflict of interest or undue influence from interested parties is well taken care of, the Board is committed to ensure the independence of the independent directors are assessed by the NC prior to their appointment based on formal nomination and selection process with the results of the review reported to the Board for consideration and decision.

As at the date of this Statement, none of the Independent Directors of the Company has served more than nine (9) years on the Board.

Being a step-up practice, the Board has not adopted a policy which limits the tenure of its Independent Directors to nine (9) years.

5.3 Procedures for Appointment and Re-Election of Directors

The NC is responsible for leading the review of the appropriate skills (including but not limited to professional skills, where applicable), experience and characteristics required of Board members through set procedures, in the context of the needs of the Group.

In assessing the fitness and propriety of the existing Directors of the Company seeking for re-appointment and candidates for nomination or appointment as a Director, the NC shall evaluate the existing Directors and candidates for new appointment as Directors based on the fit and proper criteria as outlined in the Directors' Fit and Proper Policy and making recommendations to the Board on these matters for its review and decision.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part II: Board Composition (Cont'd)

5. Board's Objectivity (Cont'd)

5.3 Procedures for Appointment and Re-Election of Directors (Cont'd)

The objective criteria in their nomination and election process are summarised as follows:–

Professionalism	Integrity	Time commitment	Ability to discharge functions and responsibilities expected

The new appointee will be considered and evaluated by the NC and the NC will then recommend the candidates to be approved and appointed by the Board. The Company Secretaries will ensure all appointments are properly documented. There was no new Director and Key Senior Management personnel being appointed to the Group during FYE 2026.

The NC is also responsible for making recommendations to the Board on the eligibility of the Directors to stand for re-election at the Annual General Meeting ("**AGM**"). The performance of the retiring Directors who are recommended for re-election at the AGM has been assessed through the Board and Board Committee evaluation as well as the fit and proper assessment.

5.4 Diverse Board and Senior Management

The Board is supportive of the Board and senior management composition diversity recommendation as promoted by the MCCG in order to offer greater depth and breadth to Board discussions and constructive debates at senior management level.

The appointment of Board members and Senior Management is based on objective criteria, merit and besides gender diversity, due regard is given to diversity in skills, experience, age and background. The profiles of Directors and Senior Management are set out in another section of this Annual Report.

5.5 Chairperson of the NC

The NC is chaired by Ms. Olivia Lim, the Independent Non-Executive Director, appointed by the Board. The Chairperson of the NC is responsible for leading the NC in conducting an annual review of effectiveness of the Board as a whole, and the Board Committees, as well as the contribution and performance of each individual Director on an on-going basis, ensuring that the performance of each Individual Director is independently assessed and will lead the succession planning and appointment of future Board members.

5.6 Boardroom and Gender Diversity

The Board recognises that a gender-diverse Board could offer greater depth and breadth whilst the diversity of key senior management would lead to better decision-making. Currently, the Board comprises three (3) female Directors out of nine (9) Directors, equivalent to 33.3% women representation on the Board.

The Company has in place a Diversity Policy. The Board practices non-gender discrimination and has indicated its commitment to boardroom diversity by ensuring that all Board and Senior Management appointments are based on meritocracy and objective criteria, merit and with due regard to the benefits of diversity within the Board. Diversity in this context encompasses a wide range of factors, including but not limited to gender, age, cultural and educational background, professional experience, skills and knowledge, experience.

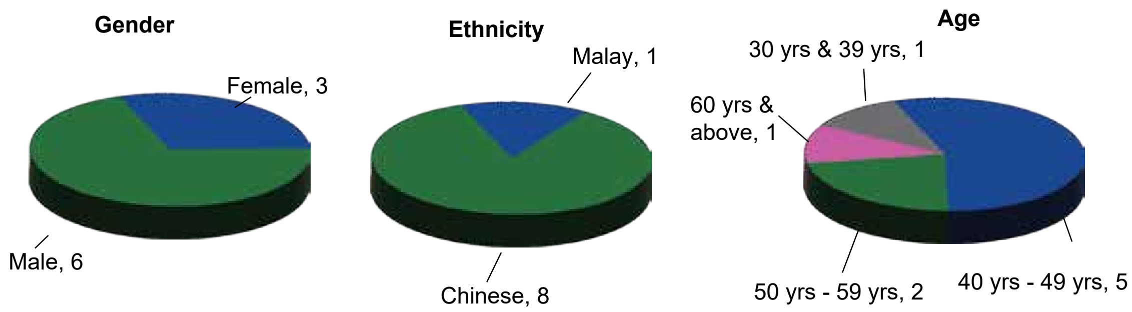
CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

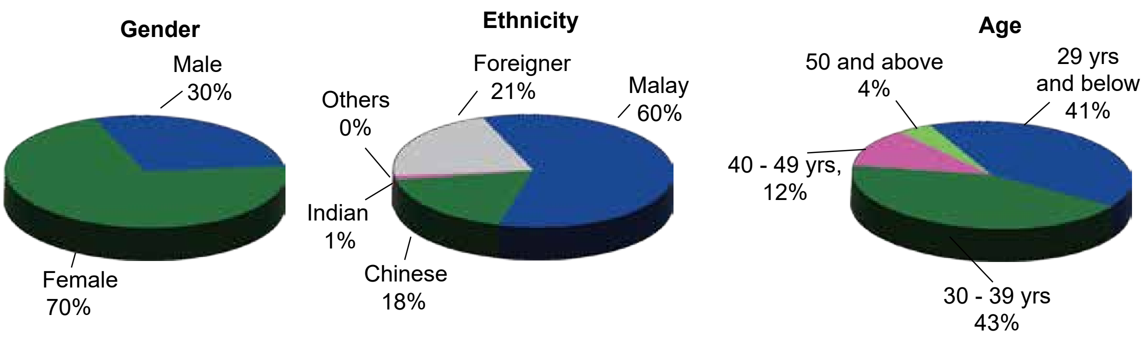
Part II: Board Composition (Cont'd)

5. Board's Objectivity (Cont'd)

Gender, ethnicity and age diversities in the Board



Gender, ethnicity and age diversities in the workforce



6. Overall Effectiveness of the Board

6.1 Annual assessments

The Board, through the NC would undertake the following assessments annually and the results of the evaluations are assessed by the NC and presented to the Board:-

a) The Board and Board Committees performance evaluation;
b) Self-performance evaluation;
c) ARMC performance assessment questionnaires; and
d) Independence of the Independent Non-Executive Directors.

The annual assessment of individual Directors, Board as a whole and Board Committees are based on a comprehensive assessment system, which commences with the completion of a set of comprehensive Self-Assessment Form detailing all assessment criteria to be completed by all Directors for evaluation by the NC. Criteria for the self-assessment include self-ratings on the Director's knowledge, support of the mission and goals of the Company, time commitment, and active participation on the Board.

The independence of the Independent Non-Executive Directors of the Company has been fulfilled in accordance with Bursa Securities Main LR and would not impede their independence in carrying out their duties in the respective Board and Board Committees.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part II: Board Composition (Cont'd)

6. Overall Effectiveness of the Board (Cont'd)

6.1 Annual assessments (Cont'd)

Based on the outcome of the abovementioned assessment conducted by the NC for FYE 2026, the Board was satisfied that: –

- Individual Directors are able to meet the Board of Directors' expectations in terms of character, experience, integrity, competency and time commitment in discharging their roles as Directors of the Company.
- Individual Directors have exercised due care and carried out professional duties proficiently.
- The Board and Board Committees had been effective in carrying out their functions and duties.
- All Independent Directors had been and remain independent from management and free from any business relationship that could materially interfere with their independent judgement.

6.2 Time Commitment

The Board meets at least four (4) times in each financial year and will hold additional meetings if the situation requires. Sufficient notices were given to the Board prior to each meeting.

During FYE 2026, there were five (5) Board meetings held and details of attendance by Directors who held offices during that financial year under review are as follows:-

Directors	No. of Board meetings attended
Puan Selma Enolil Binti Mustapha Khalil	5/5
Liew Sen Hoi	5/5
Dato' Liew Kang Leong	5/5
Liew Kang Yee	5/5
Liew Kang Chin	5/5
Olivia Lim	5/5
Ir. Tee Kiam Hong	5/5
Andrea Huong Jia Mei	5/5
Ts. Liew Kang Boon	2/2*

Note:-
** reflects the number of meetings held during FYE 2026 after appointment as a Director of the Company.*

In the intervals between the Board meetings, Board approvals are obtained via circular resolutions for exceptional matters requiring Board's decision which is supported by the relevant information in order to form an informed decision. In order to facilitate the Directors' planning and time management, an annual meeting calendar is prepared and given to the Directors before the beginning of each financial year.

The Board is satisfied with the time commitment given by the Directors. All of the Directors do not hold more than five (5) directorships in public listed companies as stipulated under the Main LR of Bursa Securities. If any Director wishes to accept a new directorship in public listed companies, the Chairperson of the Board will be informed beforehand together with an indication of time that will be spent on new appointment.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part II: Board Composition (Cont'd)

6. Overall Effectiveness of the Board (Cont'd)

6.3 Directors' Training

In order for the Group to remain competitive, the Board ensures that the Directors continuously enhance their skills and expand their knowledge to meet the challenges of the Board. The Board has cultivated the following best practices:-

- All newly appointed Directors are required to attend the Mandatory Accreditation Programme Parts I and II as prescribed by the Main LR within the stipulated timeframe;
- All Directors are encouraged to attend talks, training programmes and seminars to update their knowledge of the latest regulatory and business environment;
- The Directors may be requested to attend additional training courses according to their individual needs as a Director or member of the Board Committees on which they serve; and
- The Directors are briefed by the Company Secretaries on the letters issued by regulatory bodies at each quarterly Board Meeting.

During FYE 2026, all the Directors attended appropriate training/briefing programmes to update and enhance their knowledge to enable them to discharge their duties more effectively as Directors and to keep abreast of the development in the marketplace. Below are the training/briefing programmes attended by each of the Directors:

Directors	Training(s) Attended
Selma Enolil Binti Mustapha Khalil	- Materiality Assessment of Sustainability-Related Risks & Opportunities (Asia School of Business) - The Journey into the AI Age – Game Changer for your Digital Transformation - Corporate Governance for Management and Employees (SGS Academy)
Liew Sen Hoi	- Corporate Governance for Management and Employees
Dato' Liew Kang Leong	- Corporate Governance for Management and Employees
Liew Kang Yee	- Corporate Governance for Management and Employees - Enhanced Conflict of Interest ("**COI**") & Disclosure Obligations
Liew Kang Chin	- Corporate Governance for Management and Employees
Olivia Lim	- Corporate Governance for Management and Employees - Introduction to Mergers & Acquisitions
Ir. Tee Kiam Hong	- Corporate Governance for Management and Employees - Tax & Legal Forum 2025 - Reverse Governance: What if the Algorithm Assesses the Board? - Leading for Longevity: The Board's Role in Driving Innovation - Mandatory Accreditation Programme Part II: Leading for Impact ("**LIP**")
Andrea Huong Jia Mei	- Enhanced COI Framework - Briefing on the Key Amendments to the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad - Service Tax Expansion 2025 - ESG and International Financial Reporting Standards ("**IFRS**") S1 & S2 - Guide to Procurement Audit - **IFRS** Sustainability Disclosure IFRS S1 & S2 - Corporate Governance for Management and Employees
Ts. Liew Kang Boon	- Corporate Governance for Management and Employees - Mandatory Accreditation Programme Part II: LIP

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part II: Board Composition (Cont'd)

6. Overall Effectiveness of the Board (Cont'd)

6.3 Directors' Training (Cont'd)

All members of the Board have attended both the Mandatory Accreditation Programme Parts I and II as prescribed by Bursa Securities.

The Directors are briefed by the Company Secretaries on the letters and circulars issued by Bursa Securities and were constantly updated on any changes in the regulatory requirements which may affect the governance practices of the Group.

Part III – Remuneration

7. Level and Composition of Remuneration

7.1 In view that fair remuneration is crucial to attract, retain and motivate Directors and senior management, the Board has adopted a Directors' and Senior Management's Remuneration Policy, which takes into account the demands, complexities and performance of the Company as well as skills and experience required to determine the remuneration of Directors and senior management. The said policies and procedures are available on the Company's website at www.uniquefire.com.

The RC is responsible for reviewing and making recommendations to the Board for approval, the framework and remuneration packages of each Director in all forms, drawing of outside advice whenever necessary prior to making the relevant recommendations to the Board so that the levels of remuneration are sufficient to attract and retain the Directors needed to run the Company successfully. In its review, the RC considers various factors including the Directors' fiduciary duties, time commitments and the Company's performance.

As part of the remuneration strategy, the table below sets out the guiding principles and its implementation:-

Guiding Principles	Details
Alignment with shareholders' interest	• Alignment with shareholders' interest • Design incentive scheme to align incentive payments with the long-term performance of the Group
Provide market-competitive pay	• experienced individuals • Align compensation pay with the market, subject to affordability
Pay-for-performance	• Instill and drive a pay-for-performance culture • Measure performance against performance appraisal e.g. performance scorecard, comprising financial and non-financial metrics

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part III – Remuneration (Cont'd)

7. Level and Composition of Remuneration

7.2 Remuneration Committee

The Board has established a RC that assists the Board in reviewing and recommending the proposed remuneration packages of the Directors of the Company. The RC also assists the Board to structure and link Directors' remuneration to the strategic objectives of the Company, which rewards contribution to the long-term success of the Company in promoting business stability, sustainability and growth.

The RC comprises exclusively Independent Non-Executive Directors, and the composition of the RC is as follows:-

Name	Designation	Directorship
Ir. Tee Kiam Hong	Chairperson	Independent Non-Executive Director
Olivia Lim	Member	Independent Non-Executive Director
Andrea Huong Jia Mei	Member	Independent Non-Executive Director

The following works were undertaken by the RC during FYE 2026 and up to the date of this Statement:-

- Reviewed and recommended to the Board for approval the proposed bonus payments to the Executive Directors and Key Senior Management for year 2025;
- Reviewed and recommended to the Board for approval the proposed increments of salary of the Executive Directors and Key Senior Management with effect from 1 April 2026 and 1 January 2026 respectively;
- Reviewed and assessed the payment of Directors' fees for the financial year ending 31 March 2027, and recommended the same to the Board for consideration and recommendation to shareholders for approval;
- Reviewed and recommended to the Board for approval the remuneration packages of the Executive Directors for the financial year ending 31 March 2027; and
- Reviewed and assessed the payment of benefits payable to the Directors and recommended the same to the Board for consideration and recommendation to shareholders for approval.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part III – Remuneration (Cont'd)

8. Remuneration of Directors and Senior Management

8.1 Directors' Remuneration

The Directors' fees payable to each Director of the Company are categorised into appropriate components in respect of FYE 2026 including the remuneration breakdown of fees, salary, bonus, benefits-in-kind and other emoluments, are as follows:-

Received from the Company						
Name of Directors	Fees (RM)	Allowance (RM)	Salary and bonus (RM)	Benefit-in-kind (RM)	Other emoluments (RM)	Total (RM)
Executive Directors						
Liew Sen Hoi	-	-	-	-	-	-
Dato' Liew Kang Leong	-	-	-	-	-	-
Liew Kang Yee	-	-	-	-	-	-
Liew Kang Chin	-	-	-	-	-	-
Ts. Liew Kang Boon	-	-	-	-	-	-
Non-Executive Directors						
Selma Enolil Binti Mustapha Khalil	84,000	6,000	-	-	-	90,000
Olivia Lim	48,000	6,000	-	-	-	54,000
Ir. Tee Kiam Hong	48,000	6,000	-	-	-	54,000
Andrea Huong Jia Mei	48,000	6,000	-	-	-	54,000

Received from the Group						
Name of Directors	Fees (RM)	Allowance (RM)	Salary and bonus (RM)	Benefit-in-kind (RM)	Other emoluments (RM)	Total (RM)
Executive Directors						
Liew Sen Hoi	-	-	1,056,000	28,000	7,854	1,091,854
Dato' Liew Kang Leong	-	-	675,840	24,963	93,790	794,593
Liew Kang Yee	-	-	675,840	26,777	108,576	811,193
Liew Kang Chin	-	-	675,840	28,000	98,390	802,230
Ts. Liew Kang Boon	-	-	675,840	26,313	96,296	798,449
Non-Executive Directors						
Selma Enolil Binti Mustapha Khalil	84,000	6,000	-	-	-	90,000
Olivia Lim	48,000	6,000	-	-	-	54,000
Ir. Tee Kiam Hong	48,000	6,000	-	-	-	54,000
Andrea Huong Jia Mei	48,000	6,000	-	-	-	54,000

* *The Directors' fees and benefits (meeting allowance) are subject to shareholders' approval at the Fifth Annual General Meeting of the Company.*

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Part III – Remuneration (Cont'd)

8. Remuneration of Directors and Senior Management (Cont'd)

8.2 Remuneration of the Senior Management

The key senior management's remuneration component including salary, bonus and other emoluments in bands of RM50,000/-, are disclosed as follows:-

Range of Remuneration	Number of Key Senior Management
RM100,001 - RM150,000	1
RM200,001 – RM250,000	1

The aggregate remuneration (including salaries, bonus, allowances or other emoluments) paid to the senior management members for FYE 2026 was RM384,000. The Board considers the remuneration information of senior management to be confidential and proprietary, and to respect their privacy, will not disclose the said information in detail.

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

Part I – Audit Committee

9. Effective and Independent ARMC

The ARMC is chaired by Ms. Andrea Huong Jia Mei, an Independent Non-Executive Director, while Puan Selma Enolil Binti Mustapha Khalil is the Chairperson of the Board. This separation of leadership and responsibility ensured that the objectivity of the Board's review of the ARMC's findings and recommendations is not impaired. This separation is set out clearly in the Terms of Reference of the ARMC.

Ms. Andrea Huong Jia Mei is responsible for ensuring the overall effectiveness and independence of the ARMC. Together with other members of the ARMC, they had ensured amongst others that: -

a. the ARMC is fully informed about significant matters related to the Group's audit and its financial statements and these matters are addressed;

b. the ARMC appropriately communicates its insights, views and concerns about relevant transactions and events to the Internal and External Auditors;

c. the ARMC's concerns on matters that may have an effect on the financial statements or audit of the Company are communicated to the External Auditors; and

d. there is co-ordination between the Internal and External Auditors.

The composition and summary of works of the ARMC is included in the ARMC Report of this Annual Report, while the Terms of Reference of the ARMC is available on the Company's corporate website at www.uniquefire.com.

The ARMC has formalised the policy that requires a cooling-off period of at least three (3) years to be observed by the former key audit partner of the Company's External Auditors in the Terms of Reference of the ARMC before being appointed as a member of the ARMC. This is to safeguard the independence of the audit and preparation of the Company's financial statements.

None of the ARMC members were former key audit partners. As a matter of practice, the ARMC has recommended to the NC not to consider any key audit partner as a potential candidate for Board/ARMC member to affirm the ARMC's stand on such policy.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT (CONT'D)

Part I – Audit Committee (Cont'd)

9. Effective and Independent ARMC (Cont'd)

The ARMC comprises solely of Independent Directors in line with Step-up Practice 9.4 of the MCCG.

All members of the ARMC are financially literate and are able to understand the Company's business and matters under the purview of the ARMC, including the financial reporting process. They have continuously applied a critical and probing view on the Company's financial reporting process, transactions and other financial information, and effectively challenged Management's assertions on the Company's financials. Any inconsistencies or irregularities in the financial and operational reports would be questioned to ascertain that the Quarterly Report and the annual Audited Financial Statements taken as a whole provide a true and fair view of the Company's financial position and performance.

All members of the ARMC have also undertaken and will continue to undertake continuous professional development to keep themselves abreast of relevant developments in accounting and auditing standards, practices and rules, as and when required.

9.1 Assessment of External Auditors

The Company maintains a transparent relationship with the External Auditors in seeking their professional advice and towards ensuring compliance with the accounting standards.

In recommending the appointment or re-appointment of the External Auditors to the Board, the ARMC assesses the suitability, objectivity and independence of External Auditors by considering, amongst others: -

a. the competence, audit quality, experience and resource capacity of the External Auditor and its staff assigned to the audit;
b. the adequacy of the scope of the audit plan;
c. the External Auditor's ability to meet deadlines in providing services and responding to issues in a timely manner as contemplated in the external audit plan;
d. the nature and extent of the non-audit services rendered and the appropriateness of the level of fees; and
e. obtaining assurance from the External Auditors confirming that they are, and have been, independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements.

The assessment to consider the suitability, objectivity and independence of the audit firm is conducted annually. The ARMC was of the view that Messrs. Crowe Malaysia PLT, the External Auditors, had conducted itself objectively and independently in carrying out the audit of the Company during FYE 2026, and the ARMC was satisfied with Crowe's technical competency.

Part II – Risk Management and Internal Control Framework

10. Risk Management and Internal Control

The Board is aware and recognises various types of risks inherent in the businesses of the Group and the possible financial impact. As part of its ongoing process to identify, evaluate, and manage risks, the Board with the assistance of the ARMC will monitor the effectiveness of internal control, including identifying risk areas, where the details of these risk events will be identified and discussed at length in the meetings. The findings and recommendations, if there are any, will be tabled at the board meetings on a periodic basis, in which the key risks and corresponding risk mitigating actions are identified, and their progress is set for discussions and deliberations. With the approval of the Board, appropriate measures will be taken to strengthen the controls in order to improve risk management of the Group. An appropriate framework is being maintained on an on-going basis to enhance and develop the Group's risk management further.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

Part II – Risk Management and Internal Control Framework (Cont'd)

10. Risk Management and Internal Control (Cont'd)

The Company also engages Internal Auditors to provide independent assessments on the adequacy, efficiency and effectiveness of the Company's internal control system. The Internal Auditors report directly to the ARMC, and internal audit plans are tabled to the ARMC for review and approval by the Board to ensure adequate coverage.

Further details on the features of the risk management and internal control framework, and the adequacy and effectiveness of this framework, are disclosed in the Statement on Risk Management and Internal Control in this Annual Report.

11. Effective Governance, Risk Management and Internal Control Framework

The internal audit function of the Company is carried out by an outsourced professional service firm, GovernanceAdvisory.com Sdn. Bhd. that assists the ARMC and the Board in managing the risks and establishment of the internal control system and processes of the Company by providing an independent assessment of the adequacy, efficiency and effectiveness of the Group's risk management and internal control system and processes. The Internal Auditors report directly to both the ARMC and the Board.

The internal audit function is independent of the operations of the Company and provides reasonable assurance that the Company's system of internal control is satisfactory and operating effectively.

Further details of the internal audit function are set out in the Statement on Risk Management and Internal Control and the ARMC Report of this Annual Report.

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

Part I – Engagement with Stakeholders

12. Continuous Communication between the Company and Stakeholders

The Board believes that a constructive and effective investor relationship is essential in enhancing shareholder value. The Board, in its best efforts, always keeps the shareholders and various stakeholders informed of the Group's business and corporate development and ensures that communication with them is transparent and timely.

The Company maintains a website at www.uniquefire.com for shareholders, investors and general public to access information on, amongst others, the Group's corporate profile, products, financial performance announcements published on Bursa Securities' website, Board Charter and Board Committees' terms of reference and corporate information. Shareholders may also communicate with the Company on investor relation matters by posting their enquiries to the Company through the Company's web enquiry form on its website.

The Company is not categorised as "Large companies" under the MCCG and hence, has not adopted integrated reporting based on a globally recognised framework.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (Cont'd)

PRINCIPLE C: INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS (CONT'D)

Part I – Engagement with Stakeholders (Cont'd)

13. Conduct of General Meetings

13.1 The Company had provided all shareholders at least twenty-eight (28) days' notice before the date of the Fourth Annual General Meeting ("**4th AGM**") last year.

The Notice of General Meeting provides detailed explanation for the resolutions proposed along with any background information and reports or recommendation that are relevant, where required and necessary, to enable shareholders to make informed decisions in exercising their voting rights.

13.2 The Company held its 4th AGM and Extraordinary General Meeting ("**EGM**") on 3 September 2025 and 27 May 2025, respectively. All the Directors of the Company attended and participated at the General Meetings of the Company, to engage with the shareholders proactively.

The proceedings of the General Meetings included a question-and-answer session and invited shareholders to raise questions before putting resolutions to vote. The Board ensured that sufficient opportunities were given to shareholders to raise issues relating to the resolution to be put for voting and adequate responses were given.

The Chairmen of the Board Committees were also readily available to address the questions posted by the shareholders at the General Meetings.

13.3 The Securities Commission Malaysia, had mandated all public listed companies to hold their general meetings in either physical or hybrid format with effect from 1 March 2025. Following the mandate, the Company conducted its 4th AGM and EGM physically in Malaysia, in accordance with Paragraph 8.27A of the Main LR of Bursa Securities.

While the Board recognises the benefits of leveraging technology to facilitate remote shareholder participation and voting in absentia, the Board is of the view that convening a fully physical general meeting enables direct, face-to-face interaction among shareholders, the Board and Senior Management, thereby fostering meaningful dialogue, deeper engagement and more robust discussions.

In light of the associated costs and the available manpower for conducting hybrid general meetings, the Board is of the view that it is not economically justifiable to enable voting in absentia and remote shareholders' participation at the forthcoming 5th AGM of the Company. As such, the 5th AGM of the Company will be conducted in a physical format.

13.4 At the commencement of the 4th AGM and EGM of the Company, the Chairperson of the meeting briefed the shareholders, corporate representatives and proxies present at the meeting on their right to ask questions and vote on the resolutions set out in the notices of meetings.

All the Directors, Senior Management and the representatives of the External Auditors and advisers were present at both 4th AGM and EGM to provide responses to the questions raised by shareholders in relation to the agenda items for the said meetings.

The Board also ensured that sufficient opportunities were given to shareholders to raise issues relating to the affairs of the Company by providing ample time for the Question-and-Answer session during the General Meetings of the Company.

13.5 The Minutes of the 4th AGM and EGM were made available to the shareholders at the Company's corporate website at www.uniquefire.com.

CONCLUSION

The Board is satisfied that for FYE 2026, it complies substantially with the recommendations of the Practices of the MCCG. This CG Overview Statement and the CG Report are made in accordance with the Resolution of the Board passed on 29 June 2026.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

INTRODUCTION

The Board of Directors ("**the Board**") of the Company is pleased to present the report of the Audit and Risk Management Committee ("**ARMC**") for the financial year ended 31 March 2026 ("**FYE 2026**").

PURPOSE

The ARMC assists the Board in carrying out its responsibilities and meeting corporate governance requirements. It reviews the quarterly financial information before recommending it to the Board for approval and releasing to Bursa Malaysia Securities Berhad ("**Bursa Securities**"). In addition to this, the ARMC reviews the systems of internal controls which Management and the Board have established and makes recommendations to Management on actions to be taken, if any, based on the reports of the independent Internal and External Auditors.

COMPOSITION OF THE ARMC AND MEETINGS ATTENDANCE

The ARMC of the Company comprises three (3) Independent Non-Executive Directors. This meets the requirements of Paragraph 15.09 of the Main Market Listing Requirements ("**Main LR**") of Bursa Securities and satisfied the test of independence under the Main LR of Bursa Securities and Step-Up Practice 9.4 of the Malaysian Code on Corporate Governance ("**MCCG**").

Ms. Andrea Huong Jia Mei, the Independent Non-Executive Director is the Chairperson of the ARMC. In this respect, the Company complies with Paragraph 15.10 of the Main LR of Bursa Securities. Furthermore, in compliance with Practice 9.1 of the MCCG, the Chairperson of the ARMC is not the Chairperson of the Board. In addition, Ms. Andrea Huong Jia Mei is a member of the Association of Chartered Certified Accountants, United Kingdom and a Chartered Accountant of the Malaysian Institute of Accountants. In this respect, the Company complies with Paragraph 15.09(1)(c) of the Main LR of Bursa Securities.

The ARMC held six (6) meetings during the financial year under review. The members of the ARMC and their attendance at the meetings are set out below:

Name	Designation	Directorship	Attendance
Andrea Huong Jia Mei	Chairperson	Independent Non-Executive Director	6/6
Ir.Tee Kiam Hong	Member	Independent Non-Executive Director	6/6
Olivia Lim	Member	Independent Non-Executive Director	6/6

AUTHORITY, DUTIES AND RESPONSIBILITIES OF ARMC

The ARMC is governed by its Terms of Reference ("**TOR**"), which is available at the Company's website at www.uniquefire.com.

SUMMARY OF THE WORK

During FYE 2026, the ARMC had discharged its functions and carried out its duties as set out in its TOR. The ARMC has an explicit right to convene meetings with both the Internal and External Auditors without the presence of other directors and employees.

A summary of the work of the ARMC in the discharge of its functions and duties for the financial year under review and how it has met its responsibilities during the financial year under review and up to the date of this ARMC report are as follows:-

(a) Financial reporting

- Reviewed the Group's quarterly financial results focusing particularly on changes in or implementation of major accounting policies, significant and unusual events and compliance with accounting standards and other legal requirements before recommending them for approval by the Board for releasing announcement to Bursa Securities.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT (Cont'd)

SUMMARY OF THE WORK (CONT'D)

(a) Financial reporting (Cont'd)

- Reviewed the reports and the audited financial statements of the Group together with the External Auditors prior to tabling to the Board for approval.
- In the review of the annual audited financial statements, the ARMC had discussed with Management and the External Auditors the accounting principles and standards that were applied and their judgement of the items that may affect the financial statements as well as issues and reservations arising from the statutory audit.

(b) Corporate Reporting

- Reviewed the External Auditors' Report on the Statement on Risk Management and Internal Control for inclusion in the Annual Report.
- Reviewed the ARMC Report for inclusion in the Annual Report.

(c) External Audit

- Reviewed and approved the External Auditors' audit planning memorandum for the Group covering the audit objectives and approach, areas of audit emphasis, timeline, relevant accounting standards issued by the Malaysian Accounting Standards Board, and other relevant technical pronouncements.
- Reviewed the statutory audit fees and non-audit service fees for FYE 2026.
- Reviewed the External Auditors' audit review memorandum of the Group for FYE 2026, covering the significant auditing and financial reporting matters.
- Reviewed and discussed the External Auditors' audit report, covering the key audit matters raised and areas for concern highlighted in the Management letter, including Management's response to the concerns raised by the External Auditors.
- Met with the External Auditors without the presence of the Executive Directors and Management once on 27 May 2025, in order to provide the External Auditors with an avenue to candidly express any concerns they may have, including those relating to their ability to perform their work without restraint or interference.
- Evaluated the External Auditors' suitability, objectivity and independence, taking into consideration their technical competencies, audit quality, manpower resource sufficiency to perform the audit of the Group, and made recommendation to the Board on their re-appointment.

(d) Internal audit

- Reviewed and approved the internal audit plan for FYE 2026 and the internal audit fees.
- Reviewed the internal audit reports issued in respect of Internal Auditors' observations, recommendations for improvements and Management's responses as well as actions taken to improve the system of internal control and procedures. Where appropriate, the ARMC has directed Management to rectify and improve control procedures and workflow processes based on the Internal Auditors' recommendations and suggestions for improvement.
- Reviewed the adequacy of the scope, functions, resources and competency of the internal audit function.
- Met with the Internal Auditors without the presence of the Executive Directors and Management once on 20 August 2025, to discuss any issues that may have arisen from the internal audit.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT (Cont'd)

SUMMARY OF THE WORK (CONT'D)

(e) Matters relating to related party transaction and conflict of interest

Reviewed the quarterly and annual financial statements on the disclosures relating to related party transactions or conflict of interest ("**COI**") situations that arose within the Group and ensure compliance with provisions of the Main LR of Bursa Securities.

Save and except for the potential COI as disclosed below, there were no COI or any potential COI identified or reported among the board members during the financial year under review:-

Nature of COI	Nature and extent of interest of conflicted board of directors/key senior management	Measures taken to address COI
A Director serves on the board of Powerwell Holdings Berhad ("**PHB**") as an Independent Non-Executive Director.	Puan Selma Enolil binti Mustapha Khalil currently serve on the Board of PHB as an Independent Non-Executive Director. PHB has acquired two (2) 51%-owned subsidiaries which provide fire suppression and fire prevention solutions. The nature of their business is similar to a limited part of the operations within Unique Fire group of companies.	Puan Selma, being an Independent Director of PHB did not participate in or influence any decision related to the day-to-day operation of PHB. Additionally, she duly recused herself and abstained from both deliberation and voting on all matters relating to the two (2) subsidiaries of PHB.

INTERNAL AUDIT FUNCTION

The internal audit function plays an important role to provide the Board, through the ARMC, reasonable assurance of the effectiveness of the system of internal control in the Group. It covers the examination and evaluation of the adequacy and effectiveness of internal control systems and the quality of compliance to the internal control systems which comprises key components of control environment, risk assessment process, operational control activities, information and communication system and monitoring practices.

The internal audit reporting format can broadly be segregated into two (2) main areas as set out below:-

✓ The internal audit plan of the Group is presented to the ARMC by the Internal Auditors for discussion and adoption.

✓ The internal audit reports are reviewed and adopted by the ARMC on a half-yearly basis to review the internal audit findings and to discuss on the Management's corrective action plans in order to ensure the control weaknesses highlighted by the Internal Auditors are appropriately addressed. In addition, the Internal Auditors would also conduct a follow-up audit to ensure that all agreed corrective action plans are satisfactorily implemented by Management. The progression status of the corrective action plans would also be reported to the ARMC on a half-yearly basis.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT (Cont'd)

INTERNAL AUDIT FUNCTION (CONT'D)

A summary of work of the internal audit function for FYE 2026 is as follows:

(a) Formulated the internal audit plan and presented the plan for the ARMC's review and approval.

(b) Executed the internal audit reviews covering the following business processes or areas in accordance with the approved audit plan:-

- ➢ Warehouse management
- ➢ Standard policies and procedures
- ➢ Incoming inventory
- ➢ Outgoing inventory
- ➢ Inventory sufficiency and stock count
- ➢ Security features
- ➢ Insurance

(c) Based on the audit reviews carried out, reported the results of the audit reviews to the ARMC. The reports highlighted internal control weaknesses identified and corresponding recommendations for improvements.

The internal audit review carried out during FYE 2026 did not reveal weaknesses that have resulted in any material losses, contingencies or uncertainties that would require separate disclosure in this annual report.

The total cost incurred for the internal audit function of the Group for FYE 2026 amounted to RM30,000.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

Pursuant to rule 15.26(b) of the Listing Requirements of Bursa Malaysia Securities Berhad ("**Listing Requirements**"), the Board is pleased to present this Statement on Risk Management and Internal Control ("**SORMIC**"). The Statement encapsulates key features of the risk management and internal control system of the Group during the financial year under review.

This Statement has been prepared in accordance with the guidelines set out in the SORMIC: Guidelines for Directors of Listed Companies ("**SORMIC Guide 2025**"), issued by the Institute of Internal Auditors Malaysia, which emphasises Board accountability, outcome-based disclosures and the articulation of assurance supporting the Board's conclusion.

BOARD'S RESPONSIBILITY

The Board is responsible for and committed to maintaining a sound and effective risk management and internal control system for the Group. Risk management is integrated into our business planning, investment decisions, internal control and day-to-day operations to enhance ownership and agility in managing risks.

The system encompasses risk management, organisation policies and processes, corporate governance, financial information integrity, operational and regulatory controls. The Board recognises that this system is designed to manage, rather than eliminate, the risks of not adhering to the Group's policies and achieving goals and objectives within the risk tolerance established by the Board and Management. Therefore, the system provides reasonable, but not absolute, assurance against the occurrence of any material misstatement, loss, or fraud.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for executing the Risk Management and Internal Control Framework established by the Board. Management's responsibilities include the following:

- Identifying and evaluating risks relevant to the Group's business, and the achievement of business objectives and strategies;
- Formulating relevant policies and procedures to manage these risks in accordance with the Group's strategic and overall risk appetite;
- Designing, implementing, and monitoring the implementation of an effective risk management and internal control system;
- Implementing policies approved by the Board;
- Implementing remedial actions to address compliance deficiencies as directed by the Board; and
- Providing the Board with prompt updates regarding shifting risk landscapes, emerging threats, and the specific actions taken to mitigate them.

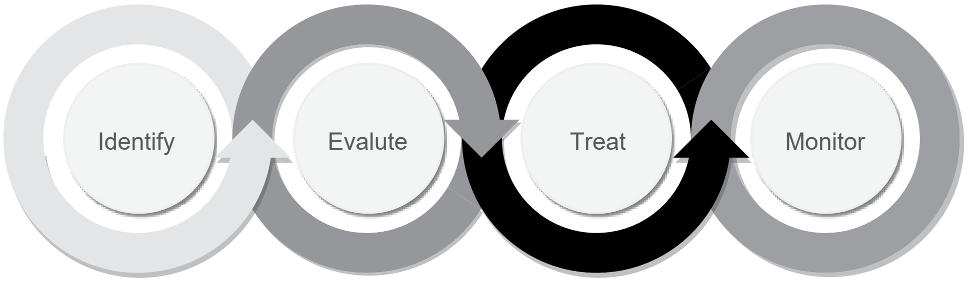
RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

The Board has established a comprehensive risk management and internal control system, guided by the Group's Risk Management and Internal Control Framework. This framework aligns with recognised international standards to safeguard the Group's business interest from risk events that may impede the achievement of its business strategies and growth opportunities besides providing assurances to all stakeholders.

This Framework sets out the governing elements and processes as the foundation of risk management practices to identify, treat, monitor and evaluate risk for the Group. The said governance document defines the roles of the Board, Management and the rest of the organisation in fulfilling our aim of building a high-performing sustainable organisation.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (Cont'd)

RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK (CONT'D)



Periodic risk assessment exercises are conducted to ensure that the Group's risk exposures are appropriately mitigated and updated. This process ensures our risk profile remains responsive to the evolving business environment and potential external shifts.

The assessment of the Group's internal control adequacy and effectiveness to be informed by several key activities, including:

- Reviewing Group and business unit risk registers to monitor risk evolution and address significant issues encountered during the year.
- Performing regular evaluations of the internal control review plan to ensure it remains aligned with the Group's risk profile.
- Continuous internal audit engagements designed to highlight and remediate control deficiencies.

Key Risks Identified during FYE 2026

The key risks identified in FYE 2026 in accordance to its potential impact to the Group include but not limited to the following:

- **Internal Risk**
  The Group may experience weakened cash flow as a result of extended credit terms and delays in customer payments. In addition, the Group's future financial performance is dependent on its ability to sustain business growth and generate recurring revenue streams. The Group may also encounter capability gaps due to limited internal talent development and reliance on external hiring to fill leadership positions.

- **External Risk**
  The Group may face manpower disruptions arising from changes in foreign worker recruitment policies, which could impact operational continuity. Furthermore, the Group is exposed to supply chain risks due to fluctuations in raw material prices and availability. The Group may also experience operational delays as a result of longer lead times in the procurement of imported goods.

INTERNAL CONTROL SYSTEM

The Board is further supported by a structured internal control environment designed to promote operational efficiency, financial reliability and regulatory compliance. The Group's internal controls system comprises the following key elements:

- An organisational structure with clearly defined roles and reporting lines provides a robust framework for checks and balances. This ensures informed decision-making at appropriate management levels and identifies matters requiring Board-level approval.
- The Audit and Risk Management Committee ("**ARMC**") and the Board meet at least quarterly to evaluate financial performance, annual statements, and internal audit findings. These sessions involve rigorous dialogue with Management to determine and track the necessary actions to resolve identified control issues.
- The ARMC and the Board actively review external and internal audit findings related to accounting and internal controls, engaging Management in proactive discussions to ensure all issues are effectively remediated.
- Comprehensive internal policies and procedures guide employees across all key business units. These frameworks are periodically updated to remain aligned with evolving operational requirements, market conditions, and statutory reporting obligations.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (Cont'd)

INTERNAL AUDIT

The Group outsourced the internal audit function to GovernanceAdvisory.com Sdn. Bhd., which reports to the ARMC and assists the ARMC in reviewing the effectiveness of the internal control systems whilst ensuring that there is an appropriate balance of controls and risks throughout the Group in achieving its business objectives.

Internal audit provides an independent assessment of the effectiveness and efficiency of internal controls utilising a global audit methodology and tool to support the corporate governance framework, such as International Professional Practices Framework ("**IPPF**") and an efficient and effective risk management framework to provide assurance to the ARMC.

During the financial period under review, internal audits were conducted on the internal control system focusing on Manufacturing and Production and Warehouse review.

Based on the internal control review conducted, none of the weaknesses noted has resulted in any material losses, contingencies or uncertainties that would require separate disclosure in this Annual Report.

MANAGEMENT ASSURANCE

For the financial year under review, the Board is satisfied that the existing systems of risk management and internal control are effective and that there were no losses resulting from significant control weakness.

The Board has received assurances from the Executive Director that the Group's risk management and internal control system is operating effectively in all material aspects based on the processes as approved by the Board.

REVIEW OF THIS STATEMENT

Pursuant to rule 15.23 of the Listing Requirements, the External Auditors have reviewed this Statement for inclusion in the 2026 Annual Report, and have reported to the Board that nothing has come to their attention that causes them to believe that the Statement is not prepared, in all material aspects, in accordance with the disclosures required by the SORMIC Guidelines for Directors of Listed Companies, nor is the Statement factually inaccurate.

CONCLUSION

The Board is of the view that the system of risk management and internal control in place for the year under review, and up to the date of approval of this Statement, is sound and sufficient to safeguard the Group's assets, as well as the shareholders' investments, and the interests of customers, regulators, employees, and other stakeholders.

This Statement is made in accordance with the resolution of the Board of Directors on 29 June 2026.

ADDITIONAL COMPLIANCE INFORMATION

1. **Utilisation of proceeds**

The Company was listed on the ACE Market of Bursa Malaysia Securities Berhad ("**Bursa Securities**") on 5 August 2022 ("**Listing**"). As part of the Listing exercise, the Company has undertaken a public issue of 83,750,000 new ordinary shares at an issue price of RM0.26 per share, raising gross proceeds of RM21.78 million ("**IPO Proceeds**"). Subsequently, the Company had on 2 August 2024, 8 August 2024, 1 August 2025 and 19 December 2025 announced the variation and extension of timeframe for the utilisation of proceeds ("**Announcements on Variation**").

The status of the utilisation of the proceeds as at 31 March 2026 is disclosed as follows:

Details of Use of Proceeds	Proposed Utilisation (RM'000)	Revised Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Balance Utilisation (RM'000)	Revised Timeframe
Expansion of manufacturing facilities	2,500	2,200	(2,200)	-	Fully utilised
Expansion of geographical coverage	6,000	2,571	(2,571)	-	Fully utilised
Expansion of operational capabilities	5,300	4,659	(4,659)	-	Fully utilised
Working capital	4,575	6,127	(6,127)	-	Fully utilised
Estimated listing expenses	3,400	3,400	(3,400)	-	Fully utilised
Acquisition of Property in Penang	-	1,782	(1,782)	-	Fully utilised
Purchase of Machinery	-	1,036	(696)	340	Within 12 months from 19 December 2025
Total Gross Proceeds	**21,775**	**21,775**	**(21,435)**	**340**	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 29 June 2022 and the Announcements on Variation.

2. **Audit and non-audit fees**

During the financial year ended 31 March 2026 ("**FYE 2026**"), Messrs. Crowe Malaysia PLT, the External Auditors have rendered audit and non-audit services to the Company and its subsidiaries ("**the Group**"). The breakdown of the fees payable to the External Auditors is as follows:

	Company (RM)	Group (RM)
Audit services rendered	38,000	140,000
Non-audit services rendered - Review of Statement of Risk Management and Internal Control	5,000	5,000
Total	**43,000**	**145,000**

3. **Material contracts involving Directors', chief executive's and major shareholders' interests**

There were no material contracts entered into by the Company or its subsidiaries (not being contracts entered into in the ordinary course of business) involving the interests of the Directors, chief executive and major shareholders which were still subsisting at the end of FYE 2026 or which were entered into since the end of the previous financial year.

ADDITIONAL COMPLIANCE INFORMATION (Cont'd)

4. Recurrent related party transactions of a revenue or trading nature ("RRPT") and related party transactions ("RPT")

There were no RRPT or RPT entered into by the Group which involves the Directors' and/or major shareholders' interest, either still subsisting at the end of FYE 2026 or entered into since the end of the previous financial year.

5. Disclosure of Financial Data for Shariah Screening

The details of the comparative financial data for the purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia are disclosed in page 104 and 105 of this 2026 Annual Report.

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the MAIN Market Listing Requirements/ Paragraph 9.41(b) 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**	**2026 (RM)**	**2025 (RM)**
Revenue		114,706,452	108,062,421
Interest/Finance income		261,327	251,882
Other income		239,409	366,140
Total Income		**115,207,188**	**108,680,443**
Total Assets		**122,046,184**	**105,122,960**

(b) Business Activities

		GROUP	
Shariah Non-Compliant Activities	**Remarks**	**2026 (RM)**	**2025 (RM)**
Interest income		2,900	8,242
Total		**2,900**	**8,242**

(c) Component of Financial Position

(i) Cash Component

		GROUP	
Islamic Account/Instruments	**Remarks**	**2026 (RM)**	**2025 (RM)**
Cash and bank balances (exclude cash in hand)		13,097,691	15,069,191
Deposits with licensed bank		-	-
Total Cash		**13,097,691**	**15,069,191**
Conventional Account/Instruments			
Cash and bank balances (exclude cash in hand)		955,859	1,005,148
Deposits with licensed bank		6,500,000	5,000,000
Total Cash		**7,455,859**	**6,005,148**

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING (Cont'd)

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

(ii) Debt Component

		GROUP	
Islamic Financing	**Remarks**	**2026 (RM)**	**2025 (RM)**
Current		-	-
Non-Current		-	-
Total Financing		-	-

		GROUP	
Conventional Borrowing	**Remarks**	**2026 (RM)**	**2025 (RM)**
Current			
Term loans		1,686,804	1,147,624
Other interest bearing debt	Lease liability	114,607	1,986
Non-Current			
Term loans		18,351,364	6,876,390
Other interest bearing debt	Lease liability	361,190	-
Total Debt		**20,513,965**	**8,026,000**

STATEMENT OF DIRECTORS' RESPONSIBILITY
IN RELATION TO THE FINANCIAL STATEMENTS

In accordance with the provisions of the Companies Act 2016 ("**the Act**"), the applicable Malaysian Financial Reporting Standards and the International Financial Reporting Standards, the Directors are required to prepare financial statements that give a true and fair view of the state of affairs of the Group and the Company as at the end of the financial year, and of the results and cash flows for that year then ended.

The Directors consider that in preparing the Audited Annual Financial Statements:

- the Group and the Company have used appropriate accounting policies which are consistently applied;
- reasonable and prudent judgments and estimates have been made; and
- complete disclosures of all information required under the Act and the Main Market Listing Requirements have been made and followed.

In preparing the Audited Annual Financial Statements, the Directors are responsible for ensuring that the Group and the Company maintain proper accounting records which 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 provisions of the Act.

The Directors are also responsible for taking reasonable steps to safeguard the assets of the Group and the Company, and to prevent and detect fraud and other irregularities through the establishment and maintenance of appropriate systems of internal control.

FINANCIAL STATEMENTS

DIRECTORS' REPORT

The directors hereby submit their report and the audited financial statements of the Group and of the Company for the financial year ended 31 March 2026.

PRINCIPAL ACTIVITIES

The Company is principally engaged in the business of investment holding. The principal activities of the subsidiaries are set out in Note 6 to the financial statements.

RESULTS

	THE GROUP RM	THE COMPANY RM
Profit after taxation for the financial year	8,252,426	6,234,973
Attributable to:-		
Owners of the Company	8,426,589	6,234,973
Non-controlling interests	(174,163)	-
	8,252,426	6,234,973

DIVIDENDS

Dividends paid or declared by the Company since 31 March 2025 are as follows:-

	RM
In respect of the financial year ended 31 March 2026	
First interim single-tier tax exempt dividend of 0.70 sen per ordinary share, paid on 26 June 2025	2,800,000
Second interim single-tier tax exempt dividend of 0.80 sen per ordinary share, paid on 19 December 2025	3,200,000
	6,000,000

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year.

ISSUES OF SHARES AND DEBENTURES

During the financial year:-

(a) there were no changes in the issued and paid-up share capital of the Company; and

(b) there were no issues of debentures by the Company.

DIRECTORS' REPORT (Cont'd)

WARRANTS

As at the end of the financial year, the Company has the following outstanding warrants:

Warrants	**Exercise price per ordinary share**	**Expiry date**	**Number of warrants outstanding as at 31.3.2026**
Warrants 2024/2029	RM0.27	21 February 2029	200,000,000

Warrants 2024/2029 were issued on 22 February 2024 pursuant to the bonus issue of 200,000,000 free warrants in the Company on the basis of one free warrant for every two existing ordinary shares in the Company. The warrants entitle the holders to subscribe for new ordinary shares in the Company on the basis of one new ordinary share for every warrant held at an exercise price of RM0.27 per ordinary share within 5 years from the date of the issue of the warrants. The exercise price of warrants is subject to adjustment from time to time accordance with the conditions stipulated in the Deed Poll created on 5 February 2024.

OPTIONS GRANTED OVER UNISSUED SHARES

During the financial year, no options were granted by the Company to any person to take up any unissued shares in the Company.

BAD AND DOUBTFUL DEBTS

Before the financial statements of the Group and of the Company were made out, the directors took reasonable steps to ascertain that action had been taken in relation to the writing off of bad debts and the making of allowance for impairment losses on receivables and satisfied themselves that there are no known bad debts and that adequate allowance had been made for impairment losses on receivables.

At the date of this report, the directors are not aware of any circumstances that would require the writing off of bad debts, or the additional allowance for impairment losses on receivables in the financial statements of the Group and of the Company.

CURRENT ASSETS

Before the financial statements of the Group and of the Company were made out, the directors took reasonable steps to ensure that any current assets, which were unlikely to be realised in the ordinary course of business, including their value as shown in the accounting records of the Group and of the Company, have been written down to an amount which they might be expected so to realise.

At the date of this report, the directors are not aware of any circumstances which would render the values attributed to the current assets in the financial statements misleading.

VALUATION METHODS

At the date of this report, the directors are not aware of any circumstances which have arisen which render adherence to the existing methods of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate.

DIRECTORS' REPORT
(Cont'd)

CONTINGENT AND OTHER LIABILITIES

At the date of this report, there does not exist:-

(a) any charge on the assets of the Group and of the Company that has arisen since the end of the financial year which secures the liabilities of any other person; or

(b) any contingent liability of the Group and of the Company which has arisen since the end of the financial year.

No contingent or other liability of the Group and of the Company has become enforceable or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Group and of the Company to meet their obligations when they fall due.

CHANGE OF CIRCUMSTANCES

At the date of this report, the directors are not aware of any circumstances not otherwise dealt with in this report or the financial statements of the Group and of the Company which would render any amount stated in the financial statements misleading.

ITEMS OF AN UNUSUAL NATURE

The results of the operations of the Group and of the Company during the financial year were not, in the opinion of the directors, substantially affected by any item, transaction or event of a material and unusual nature.

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the directors, to affect substantially the results of the operations of the Group and of the Company for the financial year in which this report is made.

DIRECTORS

The names of directors of the Company who served during the financial year and up to the date of this report are as follows:-

Liew Sen Hoi
Liew Kang Yee
Andrea Huong Jia Mei
Liew Kang Chin
Dato' Liew Kang Leong
Olivia Lim
Selma Enolil Binti Mustapha Khalil
Ir. Tee Kiam Hong
Ts. Liew Kang Boon (Appointed on 4.9.2025)

The names of directors of the Company's subsidiaries who served during the financial year and up to the date of this report, not including those directors mentioned above, are as follows:-

Lim Show Ching

DIRECTORS' REPORT (Cont'd)

DIRECTORS' INTERESTS

According to the register of directors' shareholdings, the interests of directors holding office at the end of the financial year in shares of the Company and its related corporations during the financial year are as follows:-

	<---------- Number of Ordinary Shares ---------->			
	At 1.4.2025	**Bought**	**Sold**	**At 31.3.2026**
Holding Company				
Direct Interests				
Liew Sen Hoi	21,344,455	-	-	21,344,455
Dato' Liew Kang Leong	3,880,810	-	-	3,880,810
Liew Kang Yee	3,880,810	-	-	3,880,810
Liew Kang Chin	3,880,810	-	-	3,880,810
Ts. Liew Kang Boon	3,880,810	-	-	3,880,810
The Company				
Direct Interests				
Liew Sen Hoi	18,208,408	-	-	18,208,408
Liew Kang Yee	4,010,398	-	-	4,010,398
Liew Kang Chin	4,010,398	-	-	4,010,398
Dato' Liew Kang Leong	4,010,398	-	-	4,010,398
Ts. Liew Kang Boon	4,010,398	-	-	4,010,398
Olivia Lim	100,000	-	-	100,000
Selma Enolil Binti Mustapha Khalil	250,000	-	-	250,000
Ir. Tee Kiam Hong	250,000	-	-	250,000
Indirect Interests				
Liew Sen Hoi #	252,000,000	-	-	252,000,000

	<---------- Number of Warrants ---------->			
	At 1.4.2025	**Allotment**	**Sold**	**At 31.3.2026**
The Company				
Direct Interests				
Liew Sen Hoi	9,104,204	-	-	9,104,204
Liew Kang Yee	2,005,199	-	-	2,005,199
Liew Kang Chin	2,005,199	-	-	2,005,199
Dato' Liew Kang Leong	2,005,199	-	-	2,005,199
Ts. Liew Kang Boon	2,005,199	-	-	2,005,199
Olivia Lim	50,000	-	-	50,000
Selma Enolil Binti Mustapha Khalil	125,000	-	-	125,000
Ir. Tee Kiam Hong	125,000	-	-	125,000
Indirect Interests				
Liew Sen Hoi #	126,000,000	-	-	126,000,000

Indirect interest by virtue of the director's interests in Unique Go Sdn Bhd pursuant to Section 8 of the Companies Act 2016.

By virtue of his shareholding in the holding company, Liew Sen Hoi is deemed to have interests in shares in the Company and its related corporations during the financial year to the extent of the holding company's interests, in accordance with Section 8 of the Companies Act 2016.

The other director holding office at the end of the financial year had no interest in shares, options over unissued shares or debentures of the Company or its related corporations during the financial year.

DIRECTORS' REPORT
(Cont'd)

DIRECTORS' BENEFITS

Since the end of the previous financial year, no director has received or become entitled to receive any benefit (other than directors' remuneration as disclosed in the "Directors' Remuneration" section of this report) by reason of a contract made by the Company or a related corporation with the director or with a firm of which the director is a member, or with a company in which the director has a substantial financial interest except for any benefits which may be deemed to arise from transactions entered into in the ordinary course of business with companies in which certain directors have substantial financial interests as disclosed in Note 30(b) to the financial statements.

Neither during nor at the end of the financial year was the Group or the Company a party to any arrangements whose object is to enable the directors to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

DIRECTORS' REMUNERATION

The details of the directors' remuneration paid or payable to the directors of the Company during the financial year are as follows:-

	THE GROUP RM	THE COMPANY RM
Fees	228,000	228,000
Salaries, bonuses and other benefits	3,862,054	24,000
Contributions to defined contribution benefits	326,212	-
Estimated money value of benefits-in-kind	134,053	-
	4,550,319	252,000

INDEMNITY AND INSURANCE COST

No indemnities were given to, nor insurance effected for, the directors, officers or auditors of the Company.

SUBSIDIARIES

The details of the subsidiary name, place of incorporation, principal activities and percentage of issued share capital held by the Company in each subsidiary are disclosed in Note 6 to the financial statements.

The available auditors' reports on the financial statements of the subsidiaries did not contain any qualification.

HOLDING COMPANY

The holding company is Unique Go Sdn. Bhd. The aforesaid holding company is incorporated in Malaysia.

DIRECTORS' REPORT
(Cont'd)

AUDITORS

The auditors, Crowe Malaysia PLT, have expressed their willingness to continue in office.

The details of the auditors' remuneration for the financial year are as follows:-

	THE GROUP RM	THE COMPANY RM
Audit fees	140,000	38,000
Non-audit fee	5,000	5,000
	145,000	43,000

SIGNED IN ACCORDANCE WITH A RESOLUTION OF THE DIRECTORS
DATED 29 JUNE 2026

Liew Sen Hoi

Liew Kang Yee

STATEMENT BY DIRECTORS
PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT 2016

We, Liew Sen Hoi and Liew Kang Yee, being two of the directors of Unique Fire Holdings Berhad, state that, in the opinion of the directors, the financial statements set out on pages 119 to 160 are drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as of 31 March 2026 and of their financial performance and cash flows for the financial year ended on that date.

SIGNED IN ACCORDANCE WITH A RESOLUTION OF THE DIRECTORS
DATED 29 JUNE 2026

Liew Sen Hoi **Liew Kang Yee**

STATUTORY DECLARATION
PURSUANT TO SECTION 251(1)(b) OF THE COMPANIES ACT 2016

I, Liew Sen Hoi, being the director primarily responsible for the financial management of Unique Fire Holdings Berhad, do solemnly and sincerely declare that the financial statements set out on pages 119 to 160 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the declaration to be true, and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by the abovementioned
Liew Sen Hoi
at Melaka
in the state of Melaka
on this 29 June 2026

Liew Sen Hoi

Before me

SHAHRIZAH BINTI YAHYA (M084)
COMMISSIONER FOR OATHS

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF UNIQUE FIRE HOLDINGS BERHAD

(INCORPORATED IN MALAYSIA)
REGISTRATION NO: 202101013602 (1413901-D)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Unique Fire Holdings Berhad, which comprise the statements of financial position of the Group and of the Company as at 31 March 2026, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 119 to 160.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Group and of the Company in accordance with the *By-Laws (on Professional Ethics, Conduct and Practice)* of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), as applicable to audits of financial statements of public interest entities and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matter described below to be the key audit matter to be communicated in our report.

Key Audit Matter	How our audit addressed the Key Audit Matter
Revenue Recognition Refer to Note 22 in the financial statements	
Consolidated revenue recorded by the Group during the year amounted to RM114.7 million. We consider revenue recognition for sale of goods to be a potential cause for higher risk of material misstatement from the perspective of timing of recognition and the amount of revenue recognised. Accordingly, we regarded revenue recognition to be a key audit matter.	Our procedures included, amongst others:- • tested the operating effectiveness of internal controls over the completeness, accuracy and timing of revenue recognised in the financial statements. • reviewed the terms of sales contract to determine the point at which control of goods transfers to customers on a sampling basis. • tested the recording of sales transactions, revenue cut-off and review of credit notes after year end. • obtained confirmations and reviewed collections relating to material trade receivables as at financial year end.

INDEPENDENT AUDITORS' REPORT (Cont'd)
TO THE MEMBERS OF UNIQUE FIRE HOLDINGS BERHAD
(INCORPORATED IN MALAYSIA)
REGISTRATION NO: 202101013602 (1413901-D)

Key Audit Matters (Cont'd)

Key Audit Matter	How our audit addressed the Key Audit Matter
Adequacy of inventory written down Refer to Note 11 in the financial statements	
Consolidated inventories recorded by the Group during the year amounted to RM20.1 million, net of inventories written down of RM64,772. The identification of slow-moving inventories and determination of the adequacy of related provisions require management judgement, particularly in assessing inventory aging, usage patterns, and future consumption of inventories. Accordingly, we regarded adequacy of inventory written down to be a key audit matter.	Our procedures included, amongst others:- • performed aging test on inventories aging report by selecting samples and checking the date of stock-in (purchase date) to the appropriate age band. • assessed the reasonableness of management's write-down policy employed for estimating the inventories write down. • assessed the adequacy of inventories written down and whether Group's write-down policy is adhered to. • tested the mathematical accuracy of management's computation for usage patterns by re-performing the calculations on selected samples, using the inventories aging report. • performed net realisable value test on the inventories and assessed the basis used by management in estimating the selling price, less estimated costs necessary to make the sale of these inventories.

Information Other than the Financial Statements and Auditors' Report Thereon

The directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and of the Company does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Company, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements of the Group and of the Company that give a true and fair view in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the directors are responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT (Cont'd)
TO THE MEMBERS OF UNIQUE FIRE HOLDINGS BERHAD
(INCORPORATED IN MALAYSIA)
REGISTRATION NO: 202101013602 (1413901-D)

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:-

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's or the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements of the Group and of the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that achieves fair presentation.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current financial year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

INDEPENDENT AUDITORS' REPORT (Cont'd)
TO THE MEMBERS OF UNIQUE FIRE HOLDINGS BERHAD
(INCORPORATED IN MALAYSIA)
REGISTRATION NO: 202101013602 (1413901-D)

OTHER MATTERS

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

Crowe Malaysia PLT
201906000005 (LLP0018817-LCA) & AF 1018
Chartered Accountants

Tan Guan Seng
03387/08/2026 J
Chartered Accountant

Melaka

29 June 2026

STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026

		THE GROUP		THE COMPANY	
		2026	2025	2026	2025
	NOTE	RM	RM	RM	RM
ASSETS					
NON-CURRENT ASSETS					
Investments in subsidiaries	6	-	-	50,909,439	50,605,460
Investments in a joint venture	7	40,000	-	40,000	-
Property, plant and equipment	8	54,632,218	37,088,755	-	-
Right-of-use assets	9	473,697	1,942	-	-
Other receivables	10	-	-	19,545,805	16,822,819
		55,145,915	37,090,697	70,495,244	67,428,279
CURRENT ASSETS					
Trade and other receivables	10	26,240,096	25,856,000	3,366,755	3,626,119
Inventories	11	20,090,270	21,099,960	-	-
Fixed deposits with licensed bank	12	6,500,000	3,000,000	500,000	3,000,000
Cash and bank balances		14,069,903	18,076,303	109,969	405,084
		66,900,269	68,032,263	3,976,724	7,031,203
TOTAL ASSETS		122,046,184	105,122,960	74,471,968	74,459,482
EQUITY AND LIABILITIES					
EQUITY					
Share capital	13	71,110,386	71,110,386	71,110,386	71,110,386
Merger deficit	14	(41,144,860)	(41,144,860)	-	-
Retained profits	15	60,173,593	57,747,004	3,112,769	2,877,796
Equity attributable to owners of the Company		90,139,119	87,712,530	74,223,155	73,988,182
Non-controlling interests	6	3,266	(25,221)	-	-
TOTAL EQUITY		90,142,385	87,687,309	74,223,155	73,988,182
NON-CURRENT LIABILITIES					
Lease liabilities	16	361,190	-	-	-
Long-term borrowings	17	18,351,364	6,876,390	-	-
Deferred tax liabilities	18	615,000	615,000	-	-
		19,327,554	7,491,390	-	-
CURRENT LIABILITIES					
Trade and other payables	19	9,612,806	7,221,430	182,835	398,707
Lease liabilities	16	114,607	1,986	-	-
Short-term borrowings	20	1,686,804	1,147,624	-	-
Current tax liabilities		1,162,028	1,573,221	65,978	72,593
		12,576,245	9,944,261	248,813	471,300
TOTAL LIABILITIES		31,903,799	17,435,651	248,813	471,300
TOTAL EQUITY AND LIABILITIES		122,046,184	105,122,960	74,471,968	74,459,482

The annexed notes form an integral part of these financial statements.

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

		THE GROUP		THE COMPANY	
	NOTE	2026 RM	2025 RM	2026 RM	2025 RM
REVENUE	22	114,706,452	108,062,421	6,800,000	5,700,000
OTHER INCOME		500,736	618,022	921,576	935,960
RAW MATERIALS AND CONSUMABLES USED		(74,923,585)	(72,510,784)	-	-
CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK IN PROGRESS		(179,767)	335,244	-	-
SELLING AND DISTRIBUTION EXPENSES		(2,091,551)	(1,688,633)	-	-
OTHER OPERATING EXPENSES		(6,231,951)	(4,996,446)	(1,013,168)	(959,090)
DEPRECIATION AND AMORTISATION		(3,234,230)	(2,321,358)	-	-
EMPLOYEE BENEFIT EXPENSES	23	(16,692,447)	(14,139,374)	(259,560)	(204,000)
FINANCE COSTS		(259,586)	(158,303)	-	-
(NET IMPAIRMENT LOSSES)/NET REVERSAL OF IMPAIRMENT LOSSES ON FINANCIAL ASSETS	24	(150,000)	482,064	-	-
PROFIT BEFORE TAXATION	25	11,444,071	13,682,853	6,448,848	5,472,870
INCOME TAX EXPENSE	26	(3,191,645)	(3,346,241)	(213,875)	(210,920)
PROFIT AFTER TAXATION/TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR		8,252,426	10,336,612	6,234,973	5,261,950
PROFIT AFTER TAXATION/TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ATTRIBUTABLE TO:					
OWNERS OF THE COMPANY		8,426,589	10,365,873	6,234,973	5,261,950
NON-CONTROLLING INTERESTS		(174,163)	(29,261)	-	-
		8,252,426	10,336,612	6,234,973	5,261,950
EARNINGS PER SHARE (SEN)	27				
Basic		2.11	2.59		
Diluted		1.80	2.31		

The annexed notes form an integral part of these financial statements.

STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	NOTE	Share Capital RM	Non-Distributable Merger Deficit RM	Distributable Retained Profits RM	Attributable to owners of the Company RM	Non-Controlling Interests RM	Total Equity RM
THE GROUP							
At 1.4.2024		71,110,386	(41,144,860)	52,981,131	82,946,657	-	82,946,657
Profit after taxation/Total comprehensive income for the financial year		-	-	10,365,873	10,365,873	(29,261)	10,336,612
Effect of issuance of share capital by a subsidiary		-	-	-	-	4,040	4,040
Contributions by and distributions to owners of the Company:-							
- Dividends	28	-	-	(5,600,000)	(5,600,000)	-	(5,600,000)
Balance at 31.3.2025/1.4.2025		71,110,386	(41,144,860)	57,747,004	87,712,530	(25,221)	87,687,309
Profit after taxation/Total comprehensive income for the financial year		-	-	8,426,589	8,426,589	(174,163)	8,252,426
Effect of issuance of share capital by a subsidiary		-	-	-	-	202,650	202,650
Contributions by and distributions to owners of the Company:-							
- Dividends	28	-	-	(6,000,000)	(6,000,000)	-	(6,000,000)
Balance at 31.3.2026		71,110,386	(41,144,860)	60,173,593	90,139,119	3,266	90,142,385

The annexed notes form an integral part of these financial statements.

STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

	NOTE	Share Capital RM	Retained Profits RM	Total Equity RM
THE COMPANY				
At 1.4.2024		71,110,386	3,215,846	74,326,232
Profit after taxation/Total comprehensive income for the financial year		-	5,261,950	5,261,950
Contributions by and distributions to owners of the Company:-				
- Dividends	28	-	(5,600,000)	(5,600,000)
Balance at 31.3.2025/1.4.2025		71,110,386	2,877,796	73,988,182
Profit after taxation/Total comprehensive income for the financial year		-	6,234,973	6,234,973
Contributions by and distributions to owners of the Company:-				
- Dividends	28	-	(6,000,000)	(6,000,000)
Balance at 31.3.2026		71,110,386	3,112,769	74,223,155

The annexed notes form an integral part of these financial statements.

STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

		THE GROUP		THE COMPANY	
		2026 RM	2025 RM	2026 RM	2025 RM
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit before taxation		11,444,071	13,682,853	6,448,848	5,472,870
Adjustments for:-					
Depreciation of property, plant and equipment		3,213,634	2,280,126	-	-
Depreciation of right-of-use assets		20,596	41,232	-	-
Impairment losses on trade receivables		150,000	88,191	-	-
Interest expense on lease liabilities		4,505	2,488	-	-
Inventories written off		33,367	15,161	-	-
Inventories written down		-	16,596	-	-
Other interest expense		255,081	149,732	-	-
Interest income		(261,327)	(251,881)	(921,576)	(935,960)
Loss/(Gain) on derecognition of lease liabilities		955	(5,349)	-	-
Gain on disposal of property, plant and equipment		(217,244)	(38,833)	-	-
Gain on foreign exchange - unrealised		(4,341)	(188)	-	-
Reversal of impairment losses on trade receivables		-	(570,255)	-	-
Operating profit before working capital changes		14,639,297	15,409,873	5,527,272	4,536,910
Decrease/(Increase) in inventories		976,323	(3,058,703)	-	-
(Increase)/Decrease in trade and other receivables		(244,096)	3,360,320	(5,133)	(193,096)
Increase/(Decrease) in trade and other payables		2,395,717	(1,181,213)	25,228	(391,343)
CASH FROM OPERATIONS		17,767,241	14,530,277	5,547,367	3,952,471
Income tax paid		(3,602,838)	(2,988,385)	(220,490)	(241,294)
NET CASH FROM OPERATING ACTIVITIES		14,164,403	11,541,892	5,326,877	3,711,177
CASH FLOWS (FOR)/FROM INVESTING ACTIVITIES					
Deposit paid for purchase of property, plant and equipment		(300,000)	(10,000)	-	-
Investment in subsidiaries		-	-	(303,979)	(6,100)
Investment in a joint venture		(40,000)	-	(40,000)	-
Interest received		261,327	251,881	921,576	935,960
Purchase of property, plant and equipment	29(a)	(20,748,147)	(5,336,097)	-	-
Advances to subsidiaries		-	-	(2,458,489)	(3,666,671)
Proceeds from disposal of property, plant and equipment		218,294	38,834	-	-
(Addition)/Withdrawal of fixed deposits with tenure more than 3 months		(3,500,000)	4,000,000	2,500,000	4,000,000
NET CASH (FOR)/FROM INVESTING ACTIVITIES		(24,108,526)	(1,055,382)	619,108	1,263,189

The annexed notes form an integral part of these financial statements.

STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

		THE GROUP		THE COMPANY	
	NOTE	2026 RM	2025 RM	2026 RM	2025 RM
CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES					
Interest paid	29(b)	(259,586)	(152,220)	-	-
Repayment of bankers' acceptance	29(b)	(243,451)	-	-	-
Repayment of hire purchase payables	29(b)	-	(224,424)	-	-
Repayment of lease liabilities	29(b)	(19,495)	(41,012)	-	-
Repayment of term loans	29(b)	(1,395,846)	(1,371,591)	-	-
(Repayment to)/Advances from subsidiaries	29(b)	-	-	(241,100)	241,100
Drawdown of bankers' acceptance	29(b)	243,451	-	-	-
Drawdown of term loan	29(b)	13,410,000	-	-	-
Proceeds from issuance of shares by subsidiary to non-controlling interests		202,650	4,040	-	-
Dividends paid	28	(6,000,000)	(5,600,000)	(6,000,000)	(5,600,000)
NET CASH FROM/(FOR) FINANCING ACTIVITIES		5,937,723	(7,385,207)	(6,241,100)	(5,358,900)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(4,006,400)	3,101,303	(295,115)	(384,534)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		18,076,303	14,975,000	405,084	789,618
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	29(d)	14,069,903	18,076,303	109,969	405,084

The annexed notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

1. GENERAL INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia and listed on the Main Market of Bursa Malaysia Securities Berhad. The registered office and principal place of business are as follows:-

Registered office	:	Level 7, Menara Milenium, Jalan Damanlela Pusat Bandar Damansara, Damansara Heights 50490 Kuala Lumpur W.P. Kuala Lumpur
Principal place of business	:	No.9, Jalan Anggerik Mokara 31/55 Kota Kemuning, Seksyen 31 40460 Shah Alam Selangor

These financial statements comprise both separate and consolidated financial statements. The financial statements of the Company are separate financial statements, while the financial statements of the Group are consolidated financial statements that include those of the Company and its subsidiaries as of the end of the reporting period. The Company and its subsidiaries are collectively referred to as “the Group”.

The financial statements of the Company and of the Group are presented in Ringgit Malaysia (“RM”), which is the Company’s functional and presentation currency.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 29 June 2026.

2. HOLDING COMPANY

The holding company is Unique Go Sdn. Bhd.. The aforesaid holding company is incorporated in Malaysia.

3. PRINCIPAL ACTIVITIES

The Company is principally engaged in the business of investment holding. The principal activities of the subsidiaries are set out in Note 6 to the financial statements.

4. BASIS OF PREPARATION

The financial statements of the Group and of the Company are prepared under the historical cost convention and modified to include other bases of valuation as disclosed in other sections under material accounting policy information, and in compliance with Malaysian Financial Reporting Standards (“MFRSs”), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

(a) During the current financial year, the Group and the Company have adopted the following new accounting standards and/or interpretations (including the consequential amendments, if any):-

MFRSs and/or IC Interpretations (Including the Consequential Amendments)
Amendments to MFRS 121: Lack of Exchangeability

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) did not have any material impact on the financial statements of the Group and of the Company.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

4. BASIS OF PREPARATION (CONT'D)

(b) The Group and the Company have not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial year:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	1 January 2027

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) are expected to have no material impact on the financial statements of the Group and of the Company upon their initial application except as follows:-

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 'Presentation and Disclosure in Financial Statements' will replace MFRS 101 'Presentation of Financial Statements' upon its adoption. This new standard aims to enhance the transparency and comparability of financial information by introducing new disclosure requirements. Specifically, it requires that income and expenses be classified into 3 defined categories: "operating", "investing" and "financing" and introduces 2 new subtotals: "operating profit or loss" and "profit or loss before financing and income tax". In addition, MFRS 18 requires the disclosure of management-defined performance measures and sets out principles for the aggregation and disaggregation of information, which will apply to all primary financial statements and their accompanying notes. The statement of financial position and the statement of cash flows will also be affected. The potential impact of the new standard on the financial statements of the Group and of the Company has yet to be assessed.

5. MATERIAL ACCOUNTING POLICY INFORMATION

5.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Key Sources of Estimation Uncertainty

Management believes that there are no key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year other than as disclosed below:-

(a) Depreciation of Property, Plant and Equipment

The estimates for the residual values, useful lives, and related depreciation charges for property, plant and equipment are based on commercial factors that could change significantly due to technical innovations and competitors' actions in response to market conditions. The Group anticipates that the residual values of its property, plant and equipment will be insignificant. As a result, residual values are not being taken into consideration for the computation of the depreciable amount. Changes in the expected usage levels and technological development could affect the economic useful lives and residual values of these assets; therefore, future depreciation charges may be revised.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

Key Sources of Estimation Uncertainty (Cont'd)

(b) Write-down of Inventories

Management periodically reviews damaged, obsolete, and slow-moving inventories. These reviews require judgement and estimates. Possible changes in these estimates could result in revisions to the valuation of inventories.

(c) Impairment of Trade Receivables

The Group uses the simplified approach to estimate a lifetime expected credit loss allowance for all trade receivables. The Group develops expected loss rates based on the payment profiles of past sales and the corresponding historical credit losses, and adjusts them for qualitative and quantitative, reasonable and supportable, forward-looking information, where applicable. If the expectation is different from the estimation, such a difference will impact the carrying value of trade receivables.

(d) Income Taxes

There are certain transactions and computations for which the ultimate tax determination may be different from the initial estimate. The Group and the Company recognise tax liabilities based on their understanding of the prevailing tax laws and estimates of whether such taxes will be due in the ordinary course of business. Where the final outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax expense and deferred tax balances in the period in which such determination is made.

Critical Judgements Made in Applying Accounting Policies

Management believes that there are no instances of application of critical judgement in applying the accounting policies of the Group and of the Company which will have a significant effect on the amounts recognised in the financial statements other than as disclosed below:-

Contingent liabilities

The recognition and measurement of contingent liabilities are based on management's view of the expected outcome on contingencies after consulting legal counsel for litigation cases and experts, for matters in the ordinary course of business. Furthermore, management is of the view that the chances of the financial institutions to call upon the corporate guarantees issued by the Company are remote.

5.2 FINANCIAL INSTRUMENTS

(a) Financial Assets

<u>Financial Assets at Amortised Cost</u>

The financial assets are initially measured at fair value plus transaction costs except for trade receivables without a significant financing component which are measured at the transaction price only. Subsequent to the initial recognition, all financial assets are measured at amortised cost less any impairment losses.

(b) Financial Liabilities

<u>Financial Liabilities at Amortised Cost</u>

The financial liabilities are initially measured at fair value less transaction costs. Subsequent to the initial recognition, the financial liabilities are measured at amortised cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.2 FINANCIAL INSTRUMENTS (CONT'D)

(c) Equity

Ordinary Shares

Ordinary shares are recorded on initial recognition at the proceeds received less directly attributable transaction costs incurred. The ordinary shares are not remeasured subsequently.

(d) Financial Guarantee Contracts

Financial guarantee contracts are recognised initially as liabilities at fair value, net of transaction costs. Subsequent to the initial recognition, the financial guarantee contracts are recognised as income in profit or loss over the period of the guarantee or, when there is no specific contractual period, upon discharge of the guarantee. If the debtor fails to make payment relating to a financial guarantee contract when it is due and the Group, as the issuer, is required to reimburse the holder for the associated loss, the reimbursement is recognised as a liability and measured at the higher of the amount of loss allowance determined using the expected credit loss model and the amount of financial guarantee initially recognised less cumulative amortisation.

5.3 FOREIGN CURRENCIES

Foreign Currency Transactions and Balances

Transaction in foreign currencies are converted into the respective functional currencies on initial recognition, using the exchange rates at the transaction dates. Monetary assets and liabilities at the end of the reporting period are translated at the exchange rates ruling as of that date. Non-monetary assets and liabilities are translated using exchange rates that existed when the values were determined. All exchange differences are recognised in profit or loss.

5.4 BASIS OF CONSOLIDATION

The Group applies the acquisition method of accounting for all business combinations except for those involving entities under common control which are accounted for by applying the merger method of accounting.

Under the merger method of accounting, the assets and liabilities of the merger entities are reflected in the financial statements of the Group at their carrying amounts reported in the individual financial statements. The consolidated statement of profit or loss and other comprehensive income reflects the results of the merger entities for the full reporting period (irrespective of when the combination takes place) and comparatives are presented as if the entities had always been combined since the date for which the entities had come under common control.

The difference between the cost of the merger and the share capital of the merger entities is reflected within equity as merger deficit. The merger deficit is adjusted against suitable reserves of the merger entities to the extent that laws or statues do not prohibit the use of such reserves.

5.5 INVESTMENTS IN SUBSIDIARIES

Investments in subsidiaries, which are eliminated on consolidation, are stated in the financial statements of the Company at cost less impairment losses, if any.

5.6 INVESTMENTS IN JOINT VENTURES

Investments in joint ventures are stated in the financial statements of the Company at cost less impairment losses, if any. The Group recognises its interest in the joint ventures using the equity method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.7 PROPERTY, PLANT AND EQUIPMENT

All items of property, plant and equipment are initially measured at cost.

Subsequent to the initial recognition, all property, plant and equipment, other than freehold land and buildings, are stated at cost less accumulated depreciation and any accumulated impairment losses.

Freehold land is not depreciated. Depreciation on other property, plant and equipment is calculated using the straight-line method to allocate their depreciable amounts over the estimated useful lives. The principal annual depreciation rates are:-

Buildings	2%
Machinery	10% - 20%
Warehouse equipment	20%
Equipment	20%
Furniture and fittings	10%
Motor vehicles	20%
Renovation	20%
Electrical fittings	10%

Capital work-in-progress represents property, plant and equipment under installation. They are not depreciated until such time when the asset is available for use.

5.8 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

(a) Short-term Leases and Leases of Low-value Assets

The Group applies the "short-term lease" and "lease of low-value assets" recognition exemption. For these leases, the Group recognises the lease payments as an operating expense on a straight-line method over the term of the lease unless another systematic basis is more appropriate.

(b) Right-of-use Assets

Right-of-use assets are initially measured at cost. Subsequent to the initial recognition, the right-of-use assets are stated at cost less accumulated depreciation and any accumulated impairment losses, and adjusted for any remeasurement of lease liabilities.

The right-of-use assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the estimated useful lives of the right-of-use assets or the end of the lease term.

(c) Lease Liabilities

Lease liabilities are initially measured at the present value of lease payments that are not paid at the commencement date, discounted using the entity's incremental borrowing rate. Subsequent to initial recognition, lease liabilities are measured at amortised cost and are adjusted for any lease reassessments or modifications.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.9 INVENTORIES

Inventories are stated at the lower of cost and net realisable value. Cost is determined on the weighted average cost method and comprises all costs of purchase plus other costs incurred in bringing the inventories to their present location and condition. Cost of finished goods and work-in-progress includes the cost of materials, labours and appropriate proportion of production overhead.

5.10 EMPLOYEE BENEFITS

(a) Short-term Benefits

Wages, salaries, paid annual leave and bonuses are measured on an undiscounted basis and are recognised in profit or loss in the period in which the associated services are rendered by employees of the Group.

(b) Defined Contribution Plans

The Group's contributions to defined contribution plans are recognised in profit or loss in the period to which they relate. Once the contributions have been paid, the Group has no further liability in respect of the defined contribution plans.

5.11 REVENUE FROM CONTRACTS WITH CUSTOMERS

Sale of goods

Revenue from sale of goods is recognised when the Group has transferred control of the goods to the customer, being when the goods have been delivered to the customer and upon its acceptance. Following delivery, the customer has full discretion over the manner of distribution and price to sell the goods, and bears the risks of obsolescence and loss in relation to the goods.

A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

5.12 REVENUE FROM OTHER SOURCES AND OTHER OPERATING INCOME

(a) Dividend Income

Dividend income from investment is recognised when the right to receive dividend payment is established.

(b) Interest Income

Interest income is recognised on an accrual basis using the effective interest method.

(c) Rental Income

Rental income is accounted for on a straight-line method over the lease term.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

6. INVESTMENTS IN SUBSIDIARIES

	THE COMPANY 2026 RM	THE COMPANY 2025 RM
Unquoted shares, at cost	50,909,439	50,605,460

The details of the subsidiaries are as follows:-

Name of Subsidiary	Principal Place of Business and Country of Incorporation	Percentage of Issued Share Capital Held by Parent 2026	Percentage of Issued Share Capital Held by Parent 2025	Principal Activities
Subsidiaries of the Company				
Unique Fire Industry Sdn. Bhd.	Malaysia	100%	100%	Assembly, manufacture and distribution of active fire protection systems, equipment and accessories for built environment.
Unique Digital Innovation Sdn. Bhd.	Malaysia	100%	100%	Distribution of custom graphics designed fire extinguishers, other active fire protection systems, equipment and accessories, and related services.
Unique Mosafe Sdn. Bhd.	Malaysia	60%	60%	Dormant
Unique Green Energy Sdn. Bhd.	Malaysia	100%	100%	Dormant
Subsidiary of Unique Green Energy Sdn. Bhd.				
Unique HEB Energy Sdn. Bhd.	Malaysia	60%	60%	Dormant

(i) On 3 October 2025, the Company subscribed additional 303,979 new ordinary shares in Unique Mosafe Sdn. Bhd. for cash consideration of RM303,979 in total. The subscription did not change the percentage of shareholding effectively held by the Company.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

6. INVESTMENTS IN SUBSIDIARIES (CONT'D)

(ii) The non-controlling interests at the end of the reporting period comprise the following:

	EFFECTIVE EQUITY INTEREST		THE GROUP	
	2026	2025	2026 RM	2025 RM
Unique Mosafe Sdn. Bhd.	40%	40%	69,338	(22,108)
Unique HEB Energy Sdn. Bhd.	40%	40%	(66,072)	(3,113)
			3,266	(25,221)

(iii) Summarised financial information of non-controlling interests has not been presented as the non-controlling interests of the subsidiaries are not individually material to the Group.

7. INVESTMENTS IN A JOINT VENTURE

	THE GROUP	
	2026 RM	2025 RM
Unquoted shares, at cost	40,000	-

The details of the joint venture is as follow:-

Name of Joint Venture	Principal Place of Business and Country of Incorporation	Percentage of Ownership		Principal Activities
		2026	2025	
Unique Electronics Sdn. Bhd.	Malaysia	20%	-	Dormant

(a) The joint arrangement is structured through separate vehicle that provides the Group with a right to the net assets of the entity. Accordingly, this investment is classified as joint venture.

(b) Although the Group holds 20% of the voting power in the joint venture, the Group has determined that it does have joint control over the investee considering that strategic and financial decisions of the relevant activities of the investee require unanimous consent by all shareholders.

8. PROPERTY, PLANT AND EQUIPMENT

THE GROUP	At 1.4.2025 RM	Additions (Note 29(a)) RM	Disposals RM	Reclassification RM	Depreciation Charges (Note 25) RM	At 31.3.2026 RM
2026						
Carrying Amount						
Freehold land	10,107,590	16,200,960	-	1,683,160	-	27,991,710
Buildings	16,714,074	-	-	(1,683,160)	(390,158)	14,640,756
Machinery	2,961,436	811,059	-	-	(445,609)	3,326,886
Warehouse equipment	409,722	115,210	-	-	(147,680)	377,252
Equipment	1,727,590	408,129	(1,050)	-	(616,241)	1,518,428
Furniture and fittings	781,973	45,528	-	-	(99,473)	728,028
Motor vehicles	2,207,034	2,525,365	-	-	(960,543)	3,771,856
Renovation	1,995,421	515,496	-	-	(530,510)	1,980,407
Electrical fittings	183,915	136,400	-	-	(23,420)	296,895
	37,088,755	20,758,147	(1,050)	-	(3,213,634)	54,632,218

THE GROUP	At 1.4.2024 RM	Additions (Note 29(a)) RM	Disposals RM	Reclassification RM	Depreciation Charges (Note 25) RM	At 31.3.2025 RM
2025						
Carrying Amount						
Freehold land	10,107,590	-	-	-	-	10,107,590
Buildings	14,805,927	2,330,262	-	-	(422,115)	16,714,074
Machinery	476,131	572,505	-	2,146,644	(233,844)	2,961,436
Warehouse equipment	363,537	195,197	-	-	(149,012)	409,722
Equipment	1,793,513	462,922	-	-	(528,845)	1,727,590
Furniture and fittings	343,735	514,073	-	-	(75,835)	781,973
Motor vehicles	1,510,352	1,284,662	(1)	-	(587,979)	2,207,034
Renovation	451,440	1,811,402	-	-	(267,421)	1,995,421
Electrical fittings	12,119	106,771	-	80,100	(15,075)	183,915
Capital work-in-progress	2,226,744	-	-	(2,226,744)	-	-
	32,091,088	7,277,794	(1)	-	(2,280,126)	37,088,755

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(Cont'd)

8. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

THE GROUP	At Cost RM	Accumulated Depreciation RM	Carrying Amount RM
2026			
Freehold land	27,991,710	-	27,991,710
Buildings	19,507,873	(4,867,117)	14,640,756
Machinery	9,098,213	(5,771,327)	3,326,886
Warehouse equipment	1,404,668	(1,027,416)	377,252
Equipment	3,898,952	(2,380,524)	1,518,428
Furniture and fittings	1,232,424	(504,396)	728,028
Motor vehicles	7,510,047	(3,738,191)	3,771,856
Renovation	3,899,177	(1,918,770)	1,980,407
Electrical fittings	483,037	(186,142)	296,895
	75,026,101	(20,393,883)	54,632,218

THE GROUP	At Cost RM	Accumulated Depreciation RM	Carrying Amount RM
2025			
Freehold land	10,107,590	-	10,107,590
Buildings	21,191,033	(4,476,959)	16,714,074
Machinery	8,287,154	(5,325,718)	2,961,436
Warehouse equipment	1,289,458	(879,736)	409,722
Equipment	3,668,152	(1,940,562)	1,727,590
Furniture and fittings	1,297,389	(515,416)	781,973
Motor vehicles	5,879,490	(3,672,456)	2,207,034
Renovation	3,383,681	(1,388,260)	1,995,421
Electrical fittings	346,637	(162,722)	183,915
	55,450,584	(18,361,829)	37,088,755

(a) The carrying amount of assets held in trust by a director are as follow:-

Carrying Amount	THE GROUP 2026 RM	2025 RM
Motor vehicles	163,913	234,162

(b) The carrying amount of property, plant and equipment pledged to licensed bank for banking facilities extended to the Group as disclosed in Note 21 to the financial statements is as follows:-

Carrying Amount	THE GROUP 2026 RM	2025 RM
Freehold land	26,308,550	10,107,590
Buildings	12,608,311	12,949,111
	38,916,861	23,056,701

9. RIGHT-OF-USE ASSETS

THE GROUP	At 1.4.2025 RM	Additions (Note 16) RM	Derecognition due to Lease Modification RM	Depreciation Charges (Note 25) RM	At 31.3.2026 RM
2026					
Carrying Amount					
Hostel	1,942	5,861	(7,803)	-	-
Warehouse	-	494,293	-	(20,596)	473,697
	1,942	500,154	(7,803)	(20,596)	473,697

THE GROUP	At 1.4.2024 RM	Modification of Lease Liabilities (Note 16) RM	Derecognition due to Lease Modification RM	Depreciation Charges (Note 25) RM	At 31.3.2025 RM
2025					
Carrying Amount					
Hostel	1,901	11,653	-	(11,612)	1,942
Warehouse	217,213	-	(187,593)	(29,620)	-
	219,114	11,653	(187,593)	(41,232)	1,942

The Group leased a warehouse of which the leasing activity is summarised below:-

Warehouse The Group leased a warehouse for a period of 4 (2025 – 3) years, with an option to renew the lease after that date.

10. TRADE AND OTHER RECEIVABLES

	NOTE	THE GROUP 2026 RM	THE GROUP 2025 RM	THE COMPANY 2026 RM	THE COMPANY 2025 RM
Non-current					
Other receivables					
Amount owing by a subsidiary	(a)	-	-	19,545,805	16,822,819
Current					
Trade receivables					
Third parties	(b)	25,045,493	25,171,749	-	-
Less: Allowance for impairment losses		(432,936)	(282,936)	-	-
		24,612,557	24,888,813	-	-

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(Cont'd)

10. TRADE AND OTHER RECEIVABLES (CONT'D)

		THE GROUP		THE COMPANY	
		2026	2025	2026	2025
	NOTE	RM	RM	RM	RM
Other receivables					
Other receivables:-					
Third parties		99,856	37,964	-	-
Amount owing by subsidiaries					
- Dividend receivables		-	-	3,000,000	3,300,000
- Advances	(c)	-	-	161,622	126,119
		99,856	37,964	3,161,622	3,426,119
Deposits paid for purchase of property, plant and equipment		300,000	10,000	-	-
Deposits		368,309	363,297	200,000	200,000
Prepayments		859,374	555,926	5,133	-
		1,627,539	967,187	3,366,755	3,626,119
Total trade and other receivables		26,240,096	25,856,000	3,366,755	3,626,119
Allowance for impairment losses:-					
At 1 April		282,936	765,000	-	-
Addition (Note 24)		150,000	88,191	-	-
Reversal (Note 24)		-	(570,255)	-	-
At 31 March		432,936	282,936	-	-

(a) The amount owing by a subsidiary (non-current) is unsecured advances which bear interest rate of 4.67% (2025 – 4.92%) per annum. The amount owing is to be settled in cash and not repayable within the next 12 months.

(b) The Group's normal trade credit terms range from 7 to 120 (2025 – 7 to 120) days. Other credit terms are assessed and approved on a case-by-case basis.

(c) The amount owing by subsidiaries (current) is unsecured advances, interest-free and repayable on demand. The amount is to be settled in cash.

11. INVENTORIES

	THE GROUP	
	2026	2025
	RM	RM
Raw materials	5,859,519	6,807,435
Work-in-progress	231,319	276,747
Finished goods	3,980,924	4,115,263
Trading goods	10,083,280	9,965,287
	20,155,042	21,164,732
Less: Inventories written down	(64,772)	(64,772)
	20,090,270	21,099,960

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(Cont'd)

11. INVENTORIES (CONT'D)

	THE GROUP	
	2026	**2025**
	RM	**RM**
Movement for inventories written down: -		
At 1 April	64,772	48,176
Additions during the financial year	-	16,596
At 31 March	64,772	64,772
Recognised in profit or loss:-		
Inventories recognised as cost of sales	75,069,985	72,143,783
Inventories written down	-	16,596
Inventories written off	33,367	15,161

12. FIXED DEPOSITS WITH LICENSED BANK

The fixed deposits with licensed bank of the Group and of the Company at the end of the reporting period bore effective interest rate of 3.33% (2025 – 3.85%) per annum. The fixed deposits have maturity period ranging from 93 to 94 days (2025 – 96) days for the Group and the Company.

13. SHARE CAPITAL

	THE GROUP/THE COMPANY			
	2026	**2025**	**2026**	**2025**
	Number of shares		**RM**	**RM**
Issued and Fully Paid-Up				
Ordinary shares:-	400,000,000	400,000,000	71,110,386	71,110,386

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company and are entitled to one vote per share at meetings of the Company. The ordinary shares have no par value.

14. MERGER DEFICIT

The merger deficit arise from the difference between the carrying value of the investment in subsidiaries and the nominal value of shares of the Company's subsidiaries upon consolidation under the merger accounting principle.

15. RETAINED PROFITS

Under the single tier tax system, tax on the Group's and the Company's profits is the final tax and accordingly, any dividends to the shareholders are not subject to tax.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

16. LEASE LIABILITIES

	THE GROUP 2026 RM	THE GROUP 2025 RM
At 1 April	1,986	224,287
Additions (Note 9 and 29(b))	500,154	-
Changes due to lease modification (Note 9 and 29(b))	-	11,653
Interest expense recognised in profit or loss (Note 25)	4,505	2,488
Derecognition due to lease modification (Note 29(b))	(6,848)	(192,942)
Repayment of principal	(19,495)	(41,012)
Repayment of interest expense	(4,505)	(2,488)
At 31 March	475,797	1,986
Analysed by:-		
Current liabilities	114,607	1,986
Non-current liabilities	361,190	-
	475,797	1,986

17. LONG-TERM BORROWINGS

	THE GROUP 2026 RM	THE GROUP 2025 RM
Term loans (Note 21)	18,351,364	6,876,390

18. DEFERRED TAX LIABILITIES

THE GROUP	At 1.4.2025 RM	Recognised in Profit or Loss (Note 26) RM	At 31.3.2026 RM
2026			
Deferred Tax Liabilities			
Property, plant and equipment	699,000	35,000	734,000
Unrealised gain on foreign exchange	-	1,000	1,000
	699,000	36,000	735,000
Deferred Tax Assets			
Impairment loss on trade receivables	(68,000)	(36,000)	(104,000)
Provisions	(16,000)	-	(16,000)
	(84,000)	(36,000)	(120,000)
	615,000	-	615,000

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

18. DEFERRED TAX LIABILITIES (CONT'D)

THE GROUP	At 1.4.2024 RM	Recognised in Profit or Loss (Note 26) RM	At 31.3.2025 RM
2025			
Deferred Tax Liabilities			
Property, plant and equipment	611,000	88,000	699,000
Deferred Tax Assets			
Impairment loss on trade receivables	(184,000)	116,000	(68,000)
Provisions	(12,000)	(4,000)	(16,000)
	(196,000)	112,000	(84,000)
	415,000	200,000	615,000

19. TRADE AND OTHER PAYABLES

	THE GROUP 2026 RM	THE GROUP 2025 RM	THE COMPANY 2026 RM	THE COMPANY 2025 RM
Current				
Trade payables				
Third parties	5,786,915	4,226,027	-	-
Other payables				
Other payables:-				
Third parties	1,317,677	960,631	78,835	68,607
Amount owing to subsidiaries	-	-	-	241,100
	1,317,677	960,631	78,835	309,707
Accruals	2,508,214	2,034,772	104,000	89,000
	3,825,891	2,995,403	182,835	398,707
	9,612,806	7,221,430	182,835	398,707

The normal trade credit terms granted to the Group range from 30 to 90 (2025 – 30 to 90) days.

The amount owing to subsidiaries is unsecured payments made on behalf. The amount owing is repayable on demand and is to be settled in cash.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

20. SHORT-TERM BORROWINGS

	THE GROUP	
	2026 RM	2025 RM
Term loans (Note 21)	1,686,804	1,147,624

The weighted average effective interest rates at the end of the reporting period for borrowings were as follows:-

	THE GROUP	
	2026 %	2025 %
Term loans	4.32	5.52

The term loans are secured as disclosed in Note 21 to the financial statements.

21. TERM LOANS (SECURED)

	THE GROUP	
	2026 RM	2025 RM
Current liabilities (Note 20)	1,686,804	1,147,624
Non-current liabilities (Note 17)	18,351,364	6,876,390
	20,038,168	8,024,014

(a) The term loans are secured as follows:-

(i) by legal charge over certain property, plant and equipment of the Group as disclosed in Note 8 to the financial statements; and

(ii) by joint and several guarantee by the Company.

(b) The interest rate profile of the term loans is summarised below:-

	Effective Interest Rate	THE GROUP	
	%	2026 RM	2025 RM
Floating rate term loans	4.32	20,038,168	8,024,014

NOTES TO THE FINANCIAL STATEMENTS
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(Cont'd)

22. REVENUE

Revenue of the Group and of the Company consists of the following:-

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Revenue from contract with customers				
Recognised at a point in time				
Sales of goods	114,706,452	108,062,421	-	-
Revenue from other sources				
Dividend income from a subsidiary	-	-	6,800,000	5,700,000
	114,706,452	108,062,421	6,800,000	5,700,000

23. EMPLOYEE BENEFIT EXPENSES

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors' remuneration (Note 30(c))	4,416,266	3,469,587	252,000	204,000
Salaries, bonuses and allowances	10,228,349	9,104,767	-	-
Contributions to a defined contribution plan	1,139,180	929,372	-	-
Social security contributions	158,112	140,857	-	-
EIS contributions	15,022	12,733	-	-
Others	735,518	482,058	7,560	-
	16,692,447	14,139,374	259,560	204,000

24. NET IMPAIRMENT LOSSES/(NET REVERSAL OF IMPAIRMENT LOSSES) ON FINANCIAL ASSETS

	THE GROUP	
	2026 RM	2025 RM
Impairment losses on trade receivables (Note 10)	150,000	88,191
Reversal of impairment losses on trade receivables (Note 10)	-	(570,255)
	150,000	(482,064)

NOTES TO THE FINANCIAL STATEMENTS
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(Cont'd)

25. PROFIT BEFORE TAXATION

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit before taxation is arrived at after charging/(crediting):-				
Auditors' remuneration:-				
- audit fees	140,000	111,000	38,000	35,000
- non-audit fee	5,000	5,000	5,000	5,000
Depreciation of property, plant and equipment (Note 8)	3,213,634	2,280,126	-	-
Depreciation of right-of-use assets (Note 9)	20,596	41,232	-	-
Interest expenses on financial liabilities not at fair value through profit or loss:-				
- Bank overdraft	2	-	-	-
- Bankers' acceptance	369	-	-	-
- Hire purchase payables	-	4,725	-	-
- Term loans	254,710	145,007	-	-
Interest expense on lease liabilities (Note 16)	4,505	2,488	-	-
Inventories written off	33,367	15,161	-	-
Inventories written down	-	16,596	-	-
Lease expenses:-				
- short term lease	108,347	99,426	-	-
- low-value assets	90,291	29,409	-	-
Listing expenses	249,820	256,932	249,820	256,932
Total interest income on financial assets measured at amortised cost	(261,327)	(251,881)	(921,576)	(935,960)
Loss/(Gain) on foreign exchange:-				
- realised	31,743	(282,427)	-	-
- unrealised	(4,341)	(188)	-	-
Gain on disposal of property, plant and equipment	(217,244)	(38,833)	-	-
Loss/(Gain) on derecognition of lease liabilities	955	(5,349)	-	-
Rental income	(880)	(960)	-	-

26. INCOME TAX EXPENSE

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Current tax expense	3,512,024	3,418,216	207,643	209,258
(Over)/Under provision in the previous financial year	(320,379)	(271,975)	6,232	1,662
	3,191,645	3,146,241	213,875	210,920
Deferred tax (Note 18):-				
- Origination and reversal of temporary differences	-	213,000	-	-
- Over provision in the previous financial year	-	(13,000)	-	-
	-	200,000	-	-
	3,191,645	3,346,241	213,875	210,920

NOTES TO THE FINANCIAL STATEMENTS
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(Cont'd)

26. INCOME TAX EXPENSE (CONT'D)

A reconciliation of income tax expense applicable to the profit before taxation at the statutory tax rate to income tax expense at the effective tax rate of the Group and of the Company is as follows:-

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit before taxation	11,444,071	13,682,853	6,448,848	5,472,870
Tax at the statutory tax rate of 24%	2,746,577	3,283,885	1,547,723	1,313,489
Tax effects of:-				
Non-taxable income	-	-	(1,632,000)	(1,368,000)
Non-deductible expenses	891,277	687,930	291,920	263,769
Tax incentive	(127,245)	(341,487)	-	-
Deferred tax assets not recognised during the financial year	1,415	888	-	-
(Over)/Under provision of income tax in previous year	(320,379)	(271,975)	6,232	1,662
Over provision of deferred tax in previous year	-	(13,000)	-	-
Income tax expense for the financial year	3,191,645	3,346,241	213,875	210,920

Subject to the agreement with the tax authorities, at the end of the reporting year, the unabsorbed tax losses and unutilised capital allowances are as follows:-

	THE GROUP	
	2026 RM	2025 RM
Unabsorbed tax losses:		
- expires by year of assessment 2028	77,000	77,000
- expires by year of assessment 2029	206,000	206,000
- expires by year of assessment 2033	2,000	2,000
- expires by year of assessment 2034	7,000	7,000
- expires by year of assessment 2035	8,000	8,000
- expires by year of assessment 2036	6,000	-
	306,000	300,000
Unutilised capital allowance	83,000	82,000
	389,000	382,000

The unabsorbed tax losses in a year of assessment can only be carried forward for a maximum period of 10 (2025 – 10) consecutive years of assessment immediately following that year of assessment. The unutilised capital allowances can be carried forward indefinitely to be utilised against income from the same business source.

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26. INCOME TAX EXPENSE (CONT'D)

No deferred tax assets are recognised in respect of the following items:-

	THE GROUP	
	2026	**2025**
	RM	**RM**
Unabsorbed tax losses	306,000	300,000
Unutilised capital allowance	83,000	82,000
Others	-	1,000
	389,000	383,000

27. EARNINGS PER SHARE

(a) Basic Earnings Per Share

The basic earnings per share is calculated by dividing the consolidated profit attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year.

	THE GROUP	
	2026	**2025**
	RM	**RM**
Profit attributable to owners of the Company (Basic)	8,426,589	10,365,873
Weighted average number of ordinary shares in issue (Basic)	400,000,000	400,000,000
Basic earnings per share (sen)	2.11	2.59

(b) Diluted Earnings Per Share

The diluted earnings per share is calculated by dividing the consolidated profit attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year and adjusted for the effects of dilutive potential ordinary shares.

	THE GROUP	
	2026	**2025**
	RM	**RM**
Profit attributable to owners of the Company (Diluted)	8,426,589	10,365,873
Weighted average number of ordinary shares in issue (Basic)	400,000,000	400,000,000
Effect of dilution due to conversion of warrants	68,187,275	49,287,961
Weighted average number of ordinary shares in issue (Diluted)	468,187,275	449,287,961
Diluted earnings per share (sen)	1.80	2.31

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28. DIVIDENDS

	THE GROUP/ THE COMPANY 2026 RM	2025 RM
First interim dividend of 0.70 (2025 - 0.80) sen per ordinary share in respect of current financial year	2,800,000	3,200,000
Second interim dividend of 0.80 (2025 - 0.60) sen per ordinary share in respect of current financial year	3,200,000	2,400,000
	6,000,000	5,600,000

29. CASH FLOW INFORMATION

(a) The cash disbursed for the purchase of property, plant and equipment is as follows:-

	THE GROUP 2026 RM	2025 RM
Property, plant and equipment		
Cost of property, plant and equipment purchased (Note 8)	20,758,147	7,277,794
Less: Deposit made in previous financial year	(10,000)	(1,941,697)
	20,748,147	5,336,097

(b) The reconciliations of liabilities arising from financing activities are as follows:-

	Lease Liabilities RM	Term Loans RM	Bankers' Acceptance RM	Bank Overdraft RM	Total RM
THE GROUP					
2026					
At 1 April	1,986	8,024,014	-	-	8,026,000
<u>Changes in Financing Cash Flows</u>					
Proceeds from drawdown	-	13,410,000	243,451	-	13,653,451
Repayment of principal	(19,495)	(1,395,846)	(243,451)	*	(1,658,792)
Repayment of interests	(4,505)	(254,710)	(369)	(2)	(259,586)
	(24,000)	11,759,444	(369)	(2)	11,735,073

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(Cont'd)

29. CASH FLOW INFORMATION (CONT'D)

(b) The reconciliations of liabilities arising from financing activities are as follows (Cont'd):-

	Lease Liabilities RM	Term Loans RM	Bankers' Acceptance RM	Bank Overdraft RM	Total RM
THE GROUP (CONT'D)					
2026					
Other Changes					
Interest expense recognised in profit or loss (Note 25)	4,505	254,710	369	2	259,586
Acquisition of new leases (Note 16)	500,154	-	-	-	500,154
Derecognition due to lease modification (Note 16)	(6,848)	-	-	-	(6,848)
	497,811	254,710	369	2	752,892
At 31 March	475,797	20,038,168	-	-	20,513,965

* Bank overdraft form part of the cash and cash equivalents, therefore, no movement is presented.

	Lease Liabilities RM	Term Loans RM	Hire Purchase Payables RM	Total RM
THE GROUP				
2025				
At 1 April	224,287	9,395,605	224,424	9,844,316
Changes in Financing Cash Flows				
Repayment of principal	(41,012)	(1,371,591)	(224,424)	(1,637,027)
Repayment of interests	(2,488)	(145,007)	(4,725)	(152,220)
	(43,500)	(1,516,598)	(229,149)	(1,789,247)
Other Changes				
Interest expense recognised in profit or loss (Note 25)	2,488	145,007	4,725	152,220
Modification of leases (Note 16)	11,653	-	-	11,653
Derecognition due to lease modification (Note 16)	(192,942)	-	-	(192,942)
	(178,801)	145,007	4,725	(29,069)
At 31 March	1,986	8,024,014	-	8,026,000

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29. CASH FLOW INFORMATION (CONT'D)

(b) The reconciliations of liabilities arising from financing activities are as follows (Cont'd):-

	The Amount Owing to Subsidiaries	
	2026	**2025**
THE COMPANY	**RM**	**RM**
At 1 April	241,100	-
<u>Changes in Financing Cash Flows</u>		
(Repayment to)/Advances from subsidiaries	(241,100)	241,100
At 31 March	-	241,100

(c) The total cash outflows for leases as a lessee are as follows:-

	THE GROUP	
	2026	**2025**
	RM	**RM**
Payment of short-term leases	108,347	99,426
Payment of low-value assets	90,291	29,409
Interest paid on lease liabilities	4,505	2,488
Payment of lease liabilities	19,495	41,012
	222,638	172,335

(d) The cash and cash equivalents comprise the following:-

	THE GROUP		THE COMPANY	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Fixed deposits with licensed bank	6,500,000	3,000,000	500,000	3,000,000
Cash and bank balances	14,069,903	18,076,303	109,969	405,084
	20,569,903	21,076,303	609,969	3,405,084
Less: Fixed deposits with tenures exceeding 3 months	(6,500,000)	(3,000,000)	(500,000)	(3,000,000)
	14,069,903	18,076,303	109,969	405,084

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

30. RELATED PARTIES DISCLOSURE

(a) Subsidiaries

The subsidiaries are disclosed in Note 6 to the financial statements.

(b) Significant Related Party Transactions and Balances

Other than those disclosed elsewhere in the financial statements, the Group and the Company also carried out the following significant transactions with the related parties during the financial year:-

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Subsidiaries				
Dividend income	-	-	6,800,000	5,700,000
Interest income	-	-	847,898	736,136

The significant outstanding balances of the related parties (including the allowance for impairment loss made) together with their terms and conditions are disclosed in Notes 10 and 19 to the financial statements.

(c) Key Management Personnel Compensation

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors of the Company				
Short-term employee benefits:				
- fees	228,000	180,000	228,000	180,000
- salaries and other benefits	3,862,054	2,497,096	24,000	24,000
Defined contribution benefits	326,212	190,080	-	-
	4,416,266	2,867,176	252,000	204,000
Directors of the Subsidiary				
Short-term employee benefits:				
- salaries and other benefits	-	539,051	-	-
Defined contribution benefits	-	63,360	-	-
	-	602,411	-	-
Total directors' remuneration (Note 23)	4,416,266	3,469,587	252,000	204,000
Other key management personnel				
Short-term employee benefits:				
- salaries and other benefits	349,677	450,125	-	-
Defined contribution benefits	42,561	56,147	-	-
	392,238	506,272	-	-

The estimated monetary value of benefits-in-kind provided by the Group to the directors of the Company was RM134,053 (2025 – RM72,275) respectively.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

31. OPERATING SEGMENTS

31.1 BUSINESS SEGMENTS

Information about operating segments has not been reported separately as the Group's revenue, profit or loss, assets and liabilities are mainly confined to a single operating segment, namely assembly, manufacture and distribution of active fire protection systems, equipment and accessories for built environment and related services sector in Malaysia.

31.2 GEOGRAPHICAL INFORMATION

Revenue is based on the country in which the customers are located.

	AT A POINT IN TIME	
	2026	**2025**
	RM	**RM**
THE GROUP		
Malaysia	114,657,241	107,965,472
Other countries	49,211	96,949
	114,706,452	108,062,421

31.3 MAJOR CUSTOMERS

There is no single customer that contributed 10% or more to the Group's revenue.

32. CAPITAL COMMITMENT

	THE GROUP	
	2026	**2025**
	RM	**RM**
Purchase of equipment	74,461	684,905

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

33. FINANCIAL INSTRUMENTS

The activities of the Group and of the Company are exposed to a variety of market risks (including foreign currency risk, interest rate risk and equity price risk), credit risk and liquidity risk. The overall financial risk management policy focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Group and of the Company.

33.1 FINANCIAL RISK MANAGEMENT POLICIES

The policies in respect of the major areas of treasury activity are as follows:-

(a) Market Risk

(i) Foreign Currency Risk

The Group is exposed to foreign currency risk on transactions and balances that are denominated in currencies other than the respective functional currencies of entities within the Group. The currencies giving rise to this risk are primarily United States Dollar ("USD"), Euro ("EUR") and Chinese Yuan ("CNY"). Foreign currency risk is monitored closely on an ongoing basis to ensure that the net exposure is at an acceptable level. The Group also holds cash and cash equivalents denominated in foreign currencies for working capital purposes.

The exposure to foreign currency risk (a currency which is other than the functional currency of the entities within the Group) based on the carrying amounts of the financial instruments at the end of the reporting period is summarised below:-

Foreign Currency Exposure

	United States Dollar RM	**Euro RM**	**Chinese Yuen RM**	**Total RM**
THE GROUP				
2026				
Financial Assets				
Cash and bank balances	628,232	-	-	628,232
Other receivables	165,258	212,106	-	377,364
Financial Liabilities				
Trade payables	(1,673,641)	-	-	(1,673,641)
Other payables	-	-	(70,834)	(70,834)
Currency exposure	(880,151)	212,106	(70,834)	(738,879)
2025				
Financial Assets				
Cash and bank balances	4,265,765	-	-	4,265,765
Other receivables	478,008	-	-	478,008
Financial Liabilities				
Trade payables	(1,196,874)	-	-	(1,196,874)
Currency exposure	3,546,899	-	-	3,546,899

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(a) Market Risk (Cont'd)

(i) Foreign Currency Risk (Cont'd)

Foreign Currency Risk Sensitivity Analysis

The following table details the sensitivity analysis to a reasonably possible change in the foreign currencies at the end of the reporting period, with all other variables held constant:-

		THE GROUP 2026 RM	THE GROUP 2025 RM
Effects on Profit After Taxation			
USD/RM	– strengthened by 11% (2025: 16%)	(73,581)	431,303
	– weakened by 11% (2025: 16%)	73,581	(431,303)
EUR/RM	– strengthened by 8% (2025: Nil)	12,896	-
	– weakened by 8% (2025: Nil)	(12,896)	-
CNY/RM	– strengthened by 5% (2025: Nil)	(2,692)	-
	– weakened by 5% (2025: Nil)	2,692	-

(ii) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The exposure to interest rate risk arises mainly from long-term borrowings with variable rates. The Group adopt a policy of obtaining the most favourable interest rates available and by maintaining a balanced portfolio mix of fixed and floating rate borrowings.

The exposure to interest rate risk based on the carrying amounts of the financial instruments at the end of the reporting period is disclosed in Note 21 to the financial statements.

Interest Rate Risk Sensitivity Analysis

The following table details the sensitivity analysis to a reasonably possible change in the interest rates at the end of the reporting period, with all other variables held constant:-

	THE GROUP 2026 RM	THE GROUP 2025 RM
Effects on Profit After Taxation		
Increase of 25 basis points (2025: 26 basis points)	(38,073)	(15,855)
Decrease of 25 basis points (2025: 26 basis points)	38,073	15,855

(iii) Equity Price Risk

The Group and the Company do not have any quoted investments and hence, is not exposed to equity price risk.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk

The exposure to credit risk, or the risk of counterparties defaulting, arises mainly from trade receivables. The Group manages its exposure to credit risk by the application of credit approvals, credit limits and monitoring procedures on an ongoing basis. For other financial assets (including cash and bank balances), the Group minimises credit risk by dealing exclusively with high credit rating counterparties.

Also, the Company's exposure to credit risk includes advances to subsidiaries, and corporate guarantee given to financial institutions for credit facilities granted to a subsidiary. The Company monitors the ability of the subsidiary to serve their advances on an individual basis.

(i) Credit Risk Concentration Profile

The Group does not have any significant credit risk related to any individual customer or counterparty.

(ii) Maximum Exposure to Credit Risk

At the end of the reporting period, the maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statement of financial position of the Group after deducting any allowance for impairment losses (where applicable).

(iii) Assessment of Impairment Losses

The Group has an informal credit policy in place and the exposure to credit risk is monitored on an on-going basis through periodic review of the ageing of the receivables. The Group closely monitors the receivables' financial strength to reduce the risk of loss.

At each reporting date, the Group evaluate whether any of financial assets at amortised cost are credit impaired.

The gross carrying amounts of financial assets are written off against the associated impairment, if any, when there is no reasonable expectation of recovery despite the fact that they are still subject to enforcement activities.

A financial asset is credit impaired when any of the following events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred:

- Significant financial difficulty of the receivable;
- A breach of contract, such as a default or past due event;
- Restructuring of a debt in relation to the receivable's financial difficulty; or
- It is becoming probable that the receivable will enter bankruptcy or other financial reorganisation.

The Group considers a receivable to be in default when the receivable is unlikely to repay its debt to the Group in full or is more than 210 days past due unless the Group has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Trade Receivables

The Group applies the simplified approach to measure expected credit losses using a lifetime expected credit loss allowance for all trade receivables.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

To measure the expected credit loss, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The Group measures the expected credit losses of certain major customers, trade receivables that are credit impaired and trade receivables with a high risk of default on individual basis.

The expected loss rates are based on the payment profiles of sales over 48 months (2025 – 48 months) before the reporting date and the corresponding historical credit losses experienced within this period. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the trade receivables to settle their debts using the linear regressive analysis. The Group has identified the Gross Domestic Product (GDP) as the key macroeconomic factor of the forward-looking information.

There are no significant changes in the estimation techniques and assumptions as compared to the previous financial year.

Allowance for Impairment Losses

The reconciliation of allowance for impairment losses are as follows:-

	Non-Credit Impaired RM	Credit Impaired RM	Total RM
THE GROUP			
Trade receivables			
Balance at 1.4.2024	603,308	161,692	765,000
Addition	-	88,191	88,191
Reversal	(408,563)	(161,692)	(570,255)
Balance at 31.3.2025/1.4.2025	194,745	88,191	282,936
Addition	47,298	102,702	150,000
Balance as 31.3.2026	242,043	190,893	432,936

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Trade Receivables (Cont'd)

Allowance for impairment losses (Cont'd)

	Gross Amount RM	Lifetime Collective Allowance RM	Carrying Amount RM
THE GROUP			
2026			
Current (not past due)	15,596,961	(151,889)	15,445,072
1 to 30 days past due	4,551,754	(44,327)	4,507,427
31 to 60 days past due	1,486,891	(14,480)	1,472,411
61 to 90 days past due	1,417,369	(13,803)	1,403,566
91 to 120 days past due	672,834	(6,552)	666,282
More than 121 days past due	1,128,791	(10,992)	1,117,799
Credit impaired	190,893	(190,893)	-
Trade receivables	25,045,493	(432,936)	24,612,557
2025			
Current (not past due)	14,863,126	(12,559)	14,850,567
1 to 30 days past due	4,005,742	(14,033)	3,991,709
31 to 60 days past due	2,496,913	(14,263)	2,482,650
61 to 90 days past due	1,837,684	(25,791)	1,811,893
91 to 120 days past due	1,047,187	(25,736)	1,021,451
More than 121 days past due	832,906	(102,363)	730,543
Credit impaired	88,191	(88,191)	-
Trade receivables	25,171,749	(282,936)	24,888,813

The movements in the loss allowances in respect of trade receivables are disclosed in Note 10 to the financial statements.

Other Receivables

No expected credit losses are recognised on other receivables as they are negligible.

Fixed Deposits with Licensed Bank, Cash and Bank Balances

The Group and the Company consider the licensed banks to be of low credit risks. In addition, some of the bank balances are insured by Government agencies. Therefore, the Group and the Company are of the view that the loss allowance is immaterial and is therefore not provided for.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Amount Owing by Subsidiaries

The Company applies the 3-stage general approach to measuring expected credit losses for all inter-company balances.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

The Company measures the expected credit losses on individual basis, which aligns with its credit risk management practices on the inter-company balances.

The Company considers loans and advances to subsidiaries to be of low credit risk. The Company assumes that there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly. This is because the Company is able to determine the timing of payments and the loans and advances are to be in default when the subsidiaries are unable to pay when demanded.

For loans and advances that are repayable on demand, impairment losses are assessed on the assumption that repayment of the outstanding balances is demanded at the reporting date. If the subsidiary does not have sufficient highly liquid resources when the loans and advances are demanded, the Company will consider the expected manner of recovery to measure the impairment loss; the recovery manner could be either through 'repayable over time' or a fire sale of less liquid assets by the subsidiary.

For loans and advances that are not repayable on demand, the loss allowance is measured on either 12-month expected credit losses or lifetime expected credit losses, by considering the likelihood that the subsidiary would not be able to repay during the contractual period (probability of default, PD), the percentage of contractual cash flows that will not be collected if default happens (loss given default, LGD) and the outstanding amount that is exposed to default risk (exposure at default, EAD).

In deriving the PD and LGD, the Company considers the subsidiary's past payment status and its financial condition as at the reporting date. The PD is adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the subsidiary to settle its debts.

There are no significant changes in the estimation techniques and assumptions as compared to the previous financial year.

Allowance for Impairment Losses

THE COMPANY	Gross Amount RM	Lifetime Loss Allowance RM	Carrying Amount RM
2026			
Low credit risk	22,707,427	-	22,707,427
2025			
Low credit risk	20,248,938	-	20,248,938

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Financial Guarantee Contracts

Corporate guarantees for borrowing facilities granted to subsidiaries are financial guarantee contract.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

The Company closely monitors the subsidiaries' financial strength to reduce the risk of loss.

The Company considers that there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly. A financial guarantee contract is credit impaired when:

- The subsidiary is unlikely to repay its obligation to the bank in full; or
- The subsidiary is having a deficit in equity and is continuously loss making.

The Company determines the probability of default of the guaranteed amounts individually using internal information available.

Allowance for Impairment Losses

All of the financial guarantee contracts are considered to be performing, have low risks of default and historically there were no instances where these financial guarantee contracts were called upon by the parties to which the financial guarantee contracts were issued. Accordingly, no loss allowances were identified based on 12-month expected credit losses.

(c) Liquidity Risk

Liquidity risk arises mainly from general funding and business activities. The Group and the Company practise prudent risk management by maintaining sufficient cash balances and the availability of funding through certain committed credit facilities.

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(c) Liquidity Risk (Cont'd)

Maturity Analysis

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period):-

	Contractual Interest Rate %	Carrying Amount RM	Contractual Undiscounted Cash Flows RM	Within 1 Year RM	1-5 Years RM	Over 5 Years RM
THE GROUP						
2026						
Non-derivative Financial Liabilities						
Lease liabilities	5.52	475,797	529,000	138,000	391,000	-
Term loans	3.85 – 5.27	20,038,168	28,741,996	2,479,368	8,977,789	17,284,839
Trade and other payables	-	9,612,806	9,612,806	9,612,806	-	-
		30,126,771	38,883,802	12,230,174	9,368,789	17,284,839
2025						
Non-derivative Financial Liabilities						
Lease liabilities	3.95	1,986	2,000	2,000	-	-
Term loans	5.52	8,024,014	11,008,444	1,516,848	5,721,193	3,770,403
Trade and other payables	-	7,221,430	7,221,430	7,221,430	-	-
		15,247,430	18,231,874	8,740,278	5,721,193	3,770,403

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(c) Liquidity Risk (Cont'd)

Maturity Analysis (Cont'd)

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period) (Cont'd):-

	Contractual Interest Rate %	Carrying Amount RM	Contractual Undiscounted Cash Flows RM	Within 1 Year RM
THE COMPANY				
2026				
Non-derivative Financial Liabilities				
Trade and other payables	-	182,835	182,835	182,835
Financial guarantee contracts in relation to corporate guarantee given to a subsidiary	-	-	20,038,168*	20,038,168
		182,835	20,221,003	20,221,003
2025				
Non-derivative Financial Liabilities				
Trade and other payables	-	398,707	398,707	398,707
Financial guarantee contracts in relation to corporate guarantee given to a subsidiary	-	-	8,024,014*	8,024,014
		398,707	8,422,721	8,422,721

* The potential exposure of the financial guarantee contracts is equivalent to the outstanding amount of the credit facilities of the subsidiary at the end of the reporting period. The financial guarantees have not been recognised in the financial statements because their fair value on initial recognition were not material.

33. FINANCIAL INSTRUMENTS (CONT'D)

33.2 CAPITAL RISK MANAGEMENT

The Group manages its capital to ensure that entities within the Group will be able to maintain an optimal capital structure so as to support its businesses and maximise shareholders' value. To achieve this objective, the Group may make adjustments to the capital structure in view of changes in economic conditions, such as adjusting the amount of dividend payment, returning of capital to shareholders or issuing new shares.

The Group manages its capital based on debt-to-equity ratio that complies with debt covenants and regulatory, if any. The debt-to-equity ratio is calculated as net debt divided by total equity. The Group includes within net debts, interest bearing loans and borrowings, less cash and bank balances, and fixed deposits with licensed bank. Capital includes equity attributable to the owners of the parent and non-controlling interest.

The debt-to-equity ratio of the Group at the end of the reporting period is not presented as its cash and bank balances, and fixed deposits with licensed bank exceeded the total external borrowings.

33.3 CLASSIFICATION OF FINANCIAL INSTRUMENTS

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Financial assets				
Amortised Cost				
Trade and other receivables (Note 10)	24,712,413	24,926,777	22,707,427	20,248,938
Fixed deposits with licensed bank (Note 12)	6,500,000	3,000,000	500,000	3,000,000
Cash and bank balances	14,069,903	18,076,303	109,969	405,084
	45,282,316	46,003,080	23,317,396	23,654,022
Financial liabilities				
Amortised Cost				
Lease liabilities (Note 16)	475,797	1,986	-	-
Term loans (Note 21)	20,038,168	8,024,014	-	-
Trade and other payables (Note 19)	9,612,806	7,221,430	182,835	398,707
	30,126,771	15,247,430	182,835	398,707

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(Cont'd)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.4 GAINS OR LOSSES ARISING FROM FINANCIAL INSTRUMENTS

	THE GROUP		THE COMPANY	
	2026 RM	2025 RM	2026 RM	2025 RM
Financial assets				
Amortised Cost				
Net gains recognised in profit or loss	111,327	1,016,560	921,576	935,960
Financial liabilities				
Amortised Cost				
Net losses recognised in profit or loss	(286,988)	(152,220)	-	-

33.5 FAIR VALUE INFORMATION

The fair values of the financial assets and financial liabilities of the Group and of the Company which are maturing within the next 12 months approximated their carrying amounts due to the relatively short-term maturity of the financial instruments or repayable on demand terms.

As the Group do not have any financial instruments carried at fair value, the following table sets out only the fair value profile of financial instruments that are not carried at fair value at the end of the reporting period:-

	Fair Value of Financial Instruments Not Carried at Fair Value				
	Level 1 RM	Level 2 RM	Level 3 RM	Total Fair Value RM	Carrying Amount RM
THE GROUP					
2026					
Financial Liability					
Term loans - floating rate	-	20,038,168	-	20,038,168	20,038,168
2025					
Financial Liability					
Term loans - floating rate	-	8,024,014	-	8,024,014	8,024,014

Fair Value of Financial Instruments Not Carried at Fair Value

The fair values, which are for disclosure purposes, have been determined using the following basis:-

The fair value of the term loans that carry floating interest rates approximated their carrying amount as they are repriced to market interest rate on or near the reporting date.

LIST OF PROPERTIES
AS AT 31 MARCH 2026

Properties	Existing Use/ Description of Building/ Land	Land Area	Tenure	Date of Acquisition	Date of Revaluation	Age of Building	Net Book Value (RM
Land and building No. 9, Jalan Anggerik Mokara 31/55, Kota Kemuning, Seksyen 31, 40460 Shah Alam, Selangor Darul Ehsan	1 storey factory, 1 storey warehouse, 3 storey office building	12,138 sq. m | Gross built up area: 131,310 sq. ft	Freehold	05/09/2013	18/04/2018	13 years	22,715,900.30
Building No. 4, Jalan Sungai Merbau 32/100, Kemuning Greenville, 40460 Shah Alam, Selangor Darul Ehsan	1 unit double-storey terrace house	123 sq. m | Gross built up area: 163 sq. m	Freehold	09/02/2010	NA	26 years	181,260.05
Building No. 23, Jalan Sungai Merbau 32/99, Kemuning Greenville, 40460 Shah Alam, Selangor Darul Ehsan	1 unit double-storey terrace house	123 sq. m | Gross built up area: 163 sq. m	Freehold	01/04/2010	NA	26 years	150,125.64
Building 5-4-13, Block 5, Pangsapuri Sri Kemuning, Jalan Anggerik Aranda 31/42, Seksyen 31, Kota Kemuning, 40460 Shah Alam, Selangor Darul Ehsan	1 unit apartment	Gross built up area: 70 sq. m	Freehold	18/02/2013	NA	25 years	135,044.48
Building 5-5-01, Block 5, Pangsapuri Sri Kemuning, Jalan Anggerik Aranda 31/42, Seksyen 31, Kota Kemuning, 40460 Shah Alam, Selangor Darul Ehsan	1 unit apartment	Gross built up area: 70 sq. m	Freehold	13/03/2014	NA	25 years	143,087.54
Building 6-5-01, Block 6, Pangsapuri Sri Kemuning, Jalan Anggerik Aranda 31/42, Seksyen 31, Kota Kemuning, 40460 Shah Alam, Selangor Darul Ehsan	1 unit apartment	Gross built up area: 70 sq. m	Freehold	29/04/2013	NA	25 years	123,785.28

LIST OF PROPERTIES
AS AT 31 MARCH 2026
(Cont'd)

Properties	Existing Use/ Description of Building/ Land	Land Area	Tenure	Date of Acquisition	Date of Revaluation	Age of Building	Net Book Value (RM
Building 6-5-13, Block 6, Pangsapuri Sri Kemuning, Jalan Anggerik Aranda 31/42, Seksyen 31, Kota Kemuning, 40460 Shah Alam, Selangor Darul Ehsan	1 unit apartment	Gross built up area: 70 sq. m	Freehold	10/02/2014	NA	25 years	145,882.72
Building 4, Jalan Bentara 1, Taman Sri Intan, 80050 Johor Bahru, Johor Darul Takzim	1 unit double-storey shoplot	130.60 sq. m | Gross built up area: 213.61 sq. m	Freehold	07/08/2023	NA	32 years	564,000.00
Building 3-2-18, Block 3 TKT 2, Pangsapuri Sri Kemuning, Jalan Anggerik Aranda 31/42, Seksyen 31, Kota Kemuning, 40460 Shah Alam, Selangor Darul Ehsan	1 unit apartment	Gross built up area: 70 sq. m	Freehold	15/01/2024	NA	25 years	262,350.25
Land and building No.3, Lorong Asasjaya 13, Kawasan Industri Ringan Asasjaya, 14000, Bukit Mertajam, Pulau Pinang	1 unit double storey semi-detached light industrial factory	563 sq. m | Gross built up area: 2,781 sq. ft	Freehold	28/05/2024	02/09/2025	10 years	2,010,070.20
Land No.7, Jalan Anggerik Mokara 31/54, Kota Kemuning, Seksyen 31, 40460 Shah Alam, Selangor Darul Ehsan	Industrial land	4,926 sq. m | Gross built up area: 53,02334 sq. ft	Freehold	11/09/2025	NA	-	16,200,960.16

STATISTICS OF SECURITIES
AS AT 30 JUNE 2026

Ordinary shares

Total number of issued shares	:	400,000,000
Class of Shares	:	Ordinary Shares
Voting Rights	:	One (1) vote per ordinary share

ANALYSIS OF SHAREHOLDINGS

Size of Shareholdings	No. of Shareholders	%	No. of Shares Held	%
1 – 99	22	1.28	398	Negligible
100 – 1,000	476	27.66	164,702	0.04
1,001 – 10,000	582	33.82	3,341,200	0.84
10,001 – 100,000	500	29.05	17,584,200	4.40
100,001 – 19,999,999 (*)	140	8.13	126,909,500	31.73
20,000,000 and above (**)	1	0.06	252,000,000	63.00
TOTAL	1,721	100.00	400,000,000	100.00

Remarks: * *Less than 5% of Issued Shares*
** *5% and above of Issued Shares*

SUBSTANTIAL SHAREHOLDERS' SHAREHOLDINGS

The substantial shareholders of Unique Fire Holdings Berhad and their respective shareholdings based on the Register of Substantial Shareholders of the Company as at 30 June 2026 are as follows:-

	No. of Shares			
	Direct	%	Indirect	%
Unique Go Sdn. Bhd.	252,000,000	63.00	-	-
Liew Sen Hoi	18,208,408	4.55	252,000,000[1]	63.00

Notes:-

[1] *Deemed interested by virtue of his shareholdings in Unique Go Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.*

STATISTICS OF SECURITIES
AS AT 30 JUNE 2026
(Cont'd)

DIRECTORS' SHAREHOLDINGS

The Directors' Shareholdings based on the Register of Directors' Shareholdings of the Company as at 30 June 2026 are as follows:-

Directors	Direct Interest No. of Shares Held	%	Indirect Interest No. of Shares Held	%
Selma Enolil Binti Mustapha Khalil	250,000	0.06	-	-
Liew Sen Hoi	18,208,408	4.55	252,000,000[1]	63.00
Dato' Liew Kang Leong	4,010,398	1.00	-	-
Liew Kang Yee	4,010,398	1.00	-	-
Liew Kang Chin	4,010,398	1.00	-	-
Olivia Lim	100,000	0.03	-	-
Ir. Tee Kiam Hong	250,000	0.06	-	-
Andrea Huong Jia Mei	-	-	-	-
Ts. Liew Kang Boon	4,010,398	1.00	-	-

(1) *Deemed interested by virtue of his shareholdings in Unique Go Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.*

TOP THIRTY (30) LARGEST SHAREHOLDERS

No.	Shareholders	No. of Shares	%
1.	Unique Go Sdn. Bhd.	252,000,000	63.00
2.	RHB Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Sen Hoi*	16,708,408	4.18
3.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Fong Yeng Foon (7013296)*	14,950,000	3.74
4.	Maybank Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Nomis Sim Siang Leng*	6,500,000	1.63
5.	Amsec Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account – AmBank (M) Berhad for Nomis Sim Siang Leng (SMART)*	5,000,000	1.25
6.	Ng Wymin	5,000,000	1.25
7.	RHB Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Tan Kok Kuan*	4,564,400	1.14
8.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Kang Yee (7014301)*	4,010,398	1.00
9.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Kang Chin (7014277)*	4,010,398	1.00
10.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Kang Leong (7016664)*	4,010,398	1.00
11.	Liew Kang Boon	4,010,398	1.00
12.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Nomis Sim Siang Leng (7004386)*	3,540,100	0.89
13.	TA Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Lee Chun Hui*	3,079,600	0.77

STATISTICS OF SECURITIES
AS AT 30 JUNE 2026
(Cont'd)

TOP THIRTY (30) LARGEST SHAREHOLDERS (CONT'D)

No.	Shareholders	No. of Shares	%
14.	Lew Yok Kee	3,048,300	0.76
15.	Loh Toh Heoh	2,000,000	0.50
16.	Johnny Ting Kok Ling	1,918,900	0.48
17.	Leow Choon Chang	1,706,000	0.43
18.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Sen Hoi (7014264)*	1,500,000	0.38
19.	Beh Seng Lee	1,440,000	0.36
20.	Pua Han Hoon	1,400,000	0.35
21.	RHB Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Ng Ka Boon*	1,285,000	0.32
22.	Chow Pui Hee	1,170,000	0.29
23.	Maybank Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Chiam Kieng Sueng*	1,140,800	0.29
24.	Lau Kar Chang	1,000,000	0.25
25.	Topvest Resources Sdn. Bhd.	1,000,000	0.25
26.	Yap Kui Tong	970,000	0.24
27.	TA Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Lee Yun Kiew*	950,000	0.24
28.	Liew Bee Hong	900,000	0.23
29.	RHB Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Gan Thiam Seng*	*850,000*	*0.21*
30.	Cartaban Nominees (Asing) Sdn. Bhd. *The Bank of New York Mellon for Acadian Emerging Markets Micro-Cap Equity Master Fund*	805,900	0.20
	TOTAL	**350,469,000**	**87.62**

STATISTICS OF SECURITIES
AS AT 30 JUNE 2026
(Cont'd)

Warrants

Total number of warrants issued	:	200,000,000
Exercise price	:	RM0.27 per Warrant
Exercise ratio	:	One (1) Warrant for one (1) Ordinary Share
Maturity date	:	21 February 2029

ANALYSIS OF WARRANT HOLDINGS

Size of Warrant Holdings	No. of Warrant Holders	%	No. of Warrants	%
1 – 99	371	31.05	18,178	0.01
100 – 1,000	167	13.97	98,072	0.05
1,001 – 10,000	283	23.68	1,377,750	0.69
10,001 – 100,000	275	23.01	11,301,350	5.65
100,001 – 9,999,999 (*)	98	8.20	61,204,650	30.60
10,000,000 and above (**)	1	0.08	126,000,000	63.00
TOTAL	1,195	100.00	200,000,000	100.00

Remarks: * *Less than 5% of Issued Holdings*
** *5% and above of Issued Holdings*

DIRECTORS' WARRANT HOLDINGS

The Directors' Warrant Holdings based on the Register of Directors' Warrant Holdings of the Company as at 30 June 2026 are as follows:-

	Direct Interest		Indirect Interest	
Directors	No. of Warrants Held	%	No. of Warrants Held	%
Selma Enolil Binti Mustapha Khalil	125,000	0.06	-	-
Liew Sen Hoi	9,104,204	4.55	126,000,000[1]	63.00
Dato' Liew Kang Leong	2,005,199	1.00	-	-
Liew Kang Yee	2,005,199	1.00	-	-
Liew Kang Chin	2,005,199	1.00	-	-
Olivia Lim	50,000	0.03	-	-
Ir. Tee Kiam Hong	125,000	0.06	-	-
Andrea Huong Jia Mei	-	-	-	-
Ts. Liew Kang Boon	2,005,199	1.00	-	-

(1) *Deemed interested by virtue of his shareholdings in Unique Go Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.*

STATISTICS OF SECURITIES
AS AT 30 JUNE 2026
(Cont'd)

TOP THIRTY (30) LARGEST WARRANT HOLDERS

No.	Warrant Holders	No. of Warrants	%
1.	Unique Go Sdn. Bhd.	126,000,000	63.00
2.	RHB Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Sen Hoi*	9,104,204	4.55
3.	HLB Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Ser Kong Lam*	3,550,000	1.78
4.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. *Pledged Securities Account for Yeo Aik Gee (Muar-CL)*	3,467,900	1.73
5.	Tan Kok Kuan	2,486,500	1.24
6.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Kang Yee (7014301)*	2,005,199	1.00
7.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Kang Chin (7014277)*	2,005,199	1.00
8.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Kang Leong (7016664)*	2,005,199	1.00
9.	Liew Kang Boon	2,005,199	1.00
10.	Maybank Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Chiam Kieng Sueng*	1,873,900	0.94
11.	Yeo Aik Gee	1,784,200	0.89
12.	Maybank Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Ong Chin Chew*	1,388,100	0.69
13.	HSBC Nominees (Asing) Sdn. Bhd. *Morgan Stanley & Co. International PLC (Firm A/C)*	1,059,550	0.53
14.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. *Pledged Securities Account for Teng Ee Hon (Muar-CL)*	1,020,000	0.51
15.	Moomoo Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Tang Ung Poh*	900,000	0.45
16.	Liew Jing Shyan	880,500	0.44
17.	Tan Mern Song	857,000	0.43
18.	Lim Bee Hong	846,000	0.42
19.	RHB Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Tan Kok Kuan*	825,800	0.41
20.	Gan Thiam Seng	800,000	0.40
21.	Lim Keng Ann	786,000	0.39
22.	Public Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Lee Chun Hui (E-SPT/STP)*	745,000	0.37
23.	Public Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for Liew Jing Shyan (E-TJJ)*	712,800	0.36
24.	Kenanga Nominees (Tempatan) Sdn. Bhd. *Rakuten Trade Sdn. Bhd. for Chew Shujun*	650,000	0.33
25.	Ting Pik Ung	645,700	0.32
26.	Kee Zit Haw	645,000	0.32
27.	Oh Kun Fung	571,000	0.29
28.	Tengku Mohd Azlan Shah Bin Zainal	551,800	0.28
29.	Johnny Ting Kok Ling	500,000	0.25
30.	Sow Yong Kwang	500,000	0.25
	TOTAL	**171,171,750**	**85.59**

NOTICE OF 5TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Fifth Annual General Meeting ("**5th AGM**") of the Company will be held physically at Danau 3, Kota Permai Golf & Country Club, No. 1, Jalan 31/100A, Kota Kemuning, Section 31, 40460 Shah Alam, Selangor Darul Ehsan, Malaysia on Tuesday, 8 September 2026 at 10:00 a.m. for the following purposes: -

AGENDA

1. To receive the Audited Financial Statements for the financial year ended 31 March 2026 together with the Reports of the Directors and the Auditors thereon. (Please refer to Explanatory Note 1)

2. To approve the payment of Directors' fees of up to RM370,000/- to be paid on a quarterly basis for the period from 1 April 2026 to 30 September 2027. (Resolution 1)

3. To approve the payment of benefits payable to the Directors up to an amount of RM32,000/- for the period from 9 September 2026 until the date of the next Annual General Meeting of the Company in year 2027. (Resolution 2)

4. To re-elect the following Directors, who are due to retire pursuant to Clause 21.7 of the Company's Constitution, and being eligible, have offered themselves for re-election: -

   (a) Mr. Liew Sen Hoi; (Resolution 3)
   (b) Ms. Andrea Huong Jia Mei; and (Resolution 4)
   (c) Ms. Olivia Lim. (Resolution 5)

5. To re-elect Mr. Liew Kang Boon, who is due to retire pursuant to Clause 21.11 of the Company's Constitution and being eligible, has offered himself for re-election. (Resolution 6)

6. To re-appoint Messrs. Crowe Malaysia PLT as Auditors of the Company until the conclusion of the next Annual General Meeting of the Company and to authorise the Directors to fix their remuneration. (Resolution 7)

As Special Business

To consider and if thought fit, with or without any modification, to pass the following Ordinary Resolution: -

7. **ORDINARY RESOLUTION** (Resolution 8)
   - AUTHORITY TO ISSUE SHARES PURSUANT TO THE COMPANIES ACT 2016 AND WAIVER OF PRE-EMPTIVE RIGHTS

   "**THAT** pursuant to the Companies Act 2016 ("**the Act**"), Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**"), the Constitution of the Company, and subject to the approvals of the relevant governmental/regulatory authorities, the Directors of the Company be and are hereby empowered to issue and allot shares in the Company, at any time to such persons and upon such terms and conditions and for such purposes as the Directors of the Company may, in their absolute discretion, deem fit, provided that the aggregate number of shares to be issued does not exceed ten per centum (10%) of the total number of issued shares of the Company for the time being;

   THAT in connection with the above, pursuant to Section 85 of the Act to be read together with Clause 16.6 of the Constitution of the Company, that approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company to be offered new shares of the Company ranking equally to the existing issued shares arising from any issuance of new shares in the Company pursuant to the Act.

   AND THAT the Directors of the Company be and are also empowered to obtain the approval for the listing of and quotation for the additional shares so issued on Bursa Securities; **AND FURTHER** THAT such authority shall commence immediately upon the passing of this resolution and continue to be in force until the conclusion of the next Annual General Meeting of the Company."

NOTICE OF 5TH ANNUAL GENERAL MEETING (Cont'd)

8. To transact any other ordinary business of which due notice shall have been given.

By Order of the Board

YEOW SZE MIN (MAICSA 7065735) (SSM PC NO. 201908003120)
YEE KIT YENG (MAICSA 7068292) (SSM PC NO. 202208000022)
Company Secretaries

Kuala Lumpur
Dated: 30 July 2026

Explanatory Notes: -

1. **Audited Financial Statements for the financial year ended 31 March 2026**

   This Agenda item is meant for discussion only, as the provision of Section 340(1)(a) of the Companies Act 2016 does not require a formal approval of the members/shareholders for the Audited Financial Statements. Hence, this Agenda item is not put forward for voting.

2. **Resolutions 1 – Payment of Directors' fees**

   Pursuant to Section 230(1) of the Act, the fees and any benefits payable to the Directors of a listed company shall be approved at a general meeting.

   The proposed Resolution 1 is to seek the shareholders' approval for the payment of Directors' fees to the Non-Executive Directors ("**NED**") of up to RM370,000/- to be paid on a quarterly basis for the period from 1 April 2026 to 30 September 2027.

   In the event that the proposed Directors' fees payable to the NED are insufficient due to the enlarged Board size, approval will be sought at the next AGM for additional Directors' fees to meet the shortfall.

3. **Resolution 2 – Payment of Directors' benefits**

   The proposed Resolution 2 is to facilitate payment of Directors' benefits to the NED of the Company for the period from 9 September 2026 until the date of the next Annual General Meeting of the Company in year 2027. In the event that the proposed Directors' benefits payable to the NED are insufficient due to additional meetings or an enlarged Board size, approval will be sought at the next AGM for such shortfall.

   The total estimated amount of Directors' benefits payable is calculated based on the number of the Board of Directors' and Board Committees' meetings scheduled to be held from 9 September 2026 until the next Annual General Meeting in year 2027 and other benefits.

4. **Resolutions 3 to 6 - Re-election of Directors**

   For the purpose of determining the eligibility of the Director to stand for re-election at the 5th AGM of the Company, the Board of Directors through its Nomination Committee had reviewed and assessed each of the retiring Directors from the annual assessment and evaluation of the Board of Directors for the financial year ended 31 March 2026.

   Based on the results of the annual evaluations, the Board of Directors is satisfied with the performance and contributions of the retiring Directors namely, Mr. Liew Sen Hoi, Ms. Andrea Huong Jia Mei, Ms. Olivia Lim and Mr. Liew Kang Boon, and supports the re-election based on the following considerations:

   (i) able to meet the Board of Directors' expectations in terms of character, experience, integrity, competency and time commitment in discharging their roles as Directors of the Company;
   (ii) exercised due care and carried out professional duties proficiently; and
   (iii) level of independence demonstrated by the Independent Non-Executive Director, where relevant.

NOTICE OF 5TH ANNUAL GENERAL MEETING (Cont'd)

The retiring Directors have consented to their re-election and abstained from deliberations and decisions on their own eligibility to stand for re-election at the meetings of the Board and Nomination Committee, where relevant.

The profiles of the retiring Directors are set out in the Annual Report in respect of the financial year ended 31 March 2026.

5. **Resolution 8 - Authority to Issue Shares pursuant to the Companies Act 2016**

The Company had been granted a general mandate on the authority to issue shares pursuant to the Act by its shareholders at the Fourth AGM of the Company held on 3 September 2025 (hereinafter referred to as the "**Previous Mandate**"). The Company wishes to renew the Previous Mandate at the 5th AGM of the Company (hereinafter referred to as the "**New Mandate**") and seek for waiver of pre-emptive rights under Section 85 of the Act read together with Clause 16.6 of the Constitution of the Company.

The Previous Mandate granted by the shareholders of the Company had not been utilised and hence no proceed was raised therefrom.

The purpose to seek the New Mandate is to provide flexibility to the Directors of the Company for allotment of shares for any possible fund-raising activities for the purpose of funding future investment project(s), working capital, acquisition(s) and/or such other purposes as the Directors may deem fit without convening a general meeting as it would be both time and cost-consuming to organise a general meeting.

Pursuant to Section 85 of the Act read together with Clause 16.6 of the Constitution of the Company, shareholders have pre-emptive rights to be offered any new shares in the Company which rank equally to the existing issued shares in the Company or other securities.

That proposed Resolution 8, if passed, would allow the Directors to issue new shares to any person under authority to issue shares pursuant to the Companies Act 2016 without having to offer new shares to be issued equally to all existing shareholders of the Company prior to issuance.

Notes to the Notice of the 5th AGM:-

1. In respect of deposited securities, only members whose names appear in the Record of Depositors on 1 September 2026 *(General Meeting Record of Depositors)* shall be eligible to attend, speak and vote at this Meeting.

2. A member of the Company entitled to attend and vote at the Meeting shall be entitled to appoint another person as his proxy to exercise all or any of his rights to attend, participate, speak and vote in his stead. A member may appoint more than one (1) proxy in relation to a meeting, provided that the member specifies the proportion of the member's shareholdings to be represented by each proxy, failing which the appointment shall be invalid.

3. A proxy need not be a member of the Company. There shall be no restriction as to the qualification of the proxy. A proxy appointed to attend and vote at the Meeting of the Company shall have the same rights as the members to attend, participate, speak and vote at the Meeting and upon appointment a proxy shall be deemed to confer authority to demand or join in demanding a poll.

4. Where a member of the Company is an exempt authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991 which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("**omnibus account**"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.

5. The instrument appointing a proxy shall be in writing under the hand of the appointor or his/her attorney duly authorised in writing or, if the appointor is a corporation, either under its Common Seal or under the hand of an officer or attorney duly authorised in writing.

NOTICE OF 5TH ANNUAL GENERAL MEETING (Cont'd)

6. The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed or a duly notarised certified copy of that power or authority, shall be deposited at Share Registrar's office, Securities Services (Holdings) Sdn. Bhd. in the following manner, not less than forty-eight (48) hours before the time appointed for holding the Meeting or adjournment thereof: -

   (a) In Hardcopy Form of Proxy

   - The Form of Proxy shall be deposited at the Share Registrar's office, Securities Services (Holdings) Sdn. Bhd. at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan.

   (b) By Electronic Form of Proxy

   - The Form of Proxy shall be submitted electronically via Securities Services e-Portal at https://sshsb.net.my/. Please refer to the Administrative Notes for further details.

7. The lodging of the Form of Proxy does not preclude a member from attending and voting at the 5th AGM should he subsequently decides to do so, provided a notice of termination of proxy authority in writing is given to the Company and deposited at Securities Services (Holdings) Sdn. Bhd. of Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan prior to the time stipulated for holding the 5th AGM or any adjournment thereof.

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UNIQUE FIRE HOLDINGS BERHAD
[Registration No. 202101013602 (1413901-D)]
(Incorporated in Malaysia)

PROXY FORM

Number of Ordinary Shares Held	CDS Account No.

Contact No.	Email Address

I / We, ____
(FULL NAME AND NRIC NO. / PASSPORT NO. / REGISTRATION NO.)

of ____
(FULL ADDRESS)

being a member of **UNIQUE FIRE HOLDINGS BERHAD** hereby appoint:-

First Proxy "A"

Full Name (in Block):-	NRIC/ Passport No.:-	Proportion of Shareholdings Represented	
		No. of Shares	%
Full Address:-			

*and

Second Proxy "B"

Full Name (in Block):-	NRIC/ Passport No.:-	Proportion of Shareholdings Represented	
		No. of Shares	%
Full Address:-			

100%

*or failing him/her, the CHAIRMAN OF THE MEETING, as *my / our proxy to attend and vote for *me / us and on *my / our behalf at the Fifth Annual General Meeting ("**AGM**") of Unique Fire Holdings Berhad to be held physically at Danau 3, Kota Permai Golf & Country Club, No. 1, Jalan 31/100A, Kota Kemuning, Section 31, 40460 Shah Alam, Selangor Darul Ehsan, Malaysia on Tuesday, 8 September 2026 at 10:00 a.m. and at any adjournment thereof.

Mark X under 'For' or 'Against' for each Resolution if you wish to direct the proxy on how to vote. If no mark is made, the proxy may vote on the resolution or abstain from voting as the proxy thinks fit. If you appoint two (2) proxies and wish them to vote differently, this should be specified.

My / our proxy / proxies is / are to vote as indicated below:

No.	Agenda	Resolution	For	Against
1.	To receive the Audited Financial Statements for the financial year ended 31 March 2026 together with the Reports of the Directors and the Auditors thereon. (Note 1)			
2.	To approve the payment of Directors' fees of up to RM370,000/- to be paid on a quarterly basis for the period from 1 April 2026 to 30 September 2027.	1		
3.	To approve the payment of benefits payable to the Directors up to an amount of RM32,000/- for the period from 9 September 2026 until the date of the next Annual General Meeting of the Company in year 2027.	2		
4(a).	To re-elect Mr. Liew Sen Hoi who is due to retire pursuant to Clause 21.7 of the Company's Constitution and being eligible, has offered himself for re-election.	3		
4(b).	To re-elect Ms. Andrea Huong Jia Mei who is due to retire pursuant to Clause 21.7 of the Company's Constitution and being eligible, has offered herself for re-election.	4		
4(c).	To re-elect Ms. Olivia Lim who is due to retire pursuant to Clause 21.7 of the Company's Constitution and being eligible, has offered herself for re-election.	5		
5.	To re-elect Mr. Liew Kang Boon, who is due to retire pursuant to Clause 21.11 of the Company's Constitution and being eligible, has offered himself for re-election.	6		
6.	To re-appoint Messrs. Crowe Malaysia PLT as Auditors of the Company until the conclusion of the next Annual General Meeting of the Company and to authorise the Directors to fix their remuneration.	7		
Special Business				
7.	**Ordinary Resolution:** Authority to Issue Shares pursuant to the Companies Act 2016 and waiver of pre-emptive rights.	8		

* Strike out whichever not applicable

Signed this ______ day of ______________ 2026

____
* Signature of Member/Common Seal

Notes :-

1. *This Agenda item is meant for discussion only, as the provision of Section 340(1)(a) of the Companies Act 2016 does not require a formal approval of the members/shareholders for the Audited Financial Statements. Hence, this Agenda item is not put forward for voting.*

2. *In respect of deposited securities, only members whose names appear in the Record of Depositors on 1 September 2026 (General Meeting Record of Depositors) shall be eligible to attend, speak and vote at this Meeting.*

3. *A member of the Company entitled to attend and vote at the Meeting shall be entitled to appoint another person as his proxy to exercise all or any of his rights to attend, participate, speak and vote in his stead. A member may appoint more than one (1) proxy in relation to a meeting, provided that the member specifies the proportion of the member's shareholdings to be represented by each proxy, failing which the appointment shall be invalid.*

4. *A proxy need not be a member of the Company. There shall be no restriction as to the qualification of the proxy. A proxy appointed to attend and vote at the Meeting of the Company shall have the same rights as the members to attend, participate, speak and vote at the Meeting and upon appointment a proxy shall be deemed to confer authority to demand or join in demanding a poll.*

5. *Where a member of the Company is an exempt authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991 which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("**omnibus account**"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.*

6. *The instrument appointing a proxy shall be in writing under the hand of the appointor or his/her attorney duly authorised in writing or, if the appointor is a corporation, either under its Common Seal or under the hand of an officer or attorney duly authorised in writing.*

7. *The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed or a duly notarised certified copy of that power or authority, shall be deposited at Share Registrar's office, Securities Services (Holdings) Sdn. Bhd. in the following manner, not less than forty-eight (48) hours before the time appointed for holding the Meeting or adjournment thereof:-*

   (a) In Hardcopy Form of Proxy
   - *The Form of Proxy shall be deposited at the Share Registrar's office, Securities Services (Holdings) Sdn. Bhd. at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan.*

   (b) By Electronic Form of Proxy
   - *The Form of Proxy shall be submitted electronically via Securities Services e-Portal at https://sshsb.net.my/. Please refer to the Administrative Notes for further details.*

8. *The lodging of the Form of Proxy does not preclude a member from attending and voting at the 5th AGM should he subsequently decides to do so, provided a notice of termination of proxy authority in writing is given to the Company and deposited at Securities Services (Holdings) Sdn. Bhd. of Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan prior to the time stipulated for holding the 5th AGM or any adjournment thereof.*

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AFFIX
STAMP

The Share Registrar
UNIQUE FIRE HOLDINGS BERHAD
[Registration No. 202101013602 (1413901-D)]
Level 7, Menara Milenium,
Jalan Damanlela,
Pusat Bandar Damansara,
Damansara Heights,
50490 Kuala Lumpur,
Wilayah Persekutuan,
Malaysia.

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