

OTHER INFORMATION

(I) NON-AUDIT FEES

The amount of non-audit fees paid or payable to External Auditors and its affiliated companies for the financial year ended 31 December 2025 by the Group and by the Company were RM192,000 (2024: RM314,000) and RM8,000 (2024: RM8,000) respectively.

(II) RECURRENT RELATED PARTY TRANSACTIONS

The aggregate value of transactions conducted during the financial year ended 31 December 2025 were as follows:

Nature of Recurrent Transactions	Related Parties	Amount RM'000
Obtaining of management and support, office equipment, vehicle component parts, training and other related products and services	Lion Industries Corporation Berhad ("LICB") Group ⁽ⁱ⁾	538
	Lion Corporation Berhad ("LCB") Group ⁽ⁱⁱ⁾	33
		571

Notes:

(i) LICB Group : LICB and its subsidiaries, excluding public companies

(ii) LCB Group : LCB and its subsidiaries and associated companies

The Related Parties are companies in which a Director and certain major shareholders of the Company have substantial interests.

(III) DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

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

(A) Group Total Income and Total Assets

Total Income	Remarks	Group	
		2025 (RM)	2024 (RM)
Revenue		2,535,899,000	2,805,074,000
Other income		404,397,000	343,916,000
Finance income		30,923,000	37,522,000
Share of result of associates		7,642,000	9,192,000
Total		2,978,861,000	3,195,704,000
Total Assets		7,734,865,000	8,317,857,000

(III) DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING (continued)

(B) Business Activities

Shariah Non-Compliant Activities	Remarks	Group	
		2025 (RM)	2024 (RM)
Liquor and liquor-related activities		4,419,000	6,031,000
Pork and pork-related activities		1,275,000	1,180,000
Finance income		12,680,000	14,104,000
Rental income received from tenant involved in Shariah non-compliant activities		115,239,000	119,577,000
Total		133,613,000	140,892,000

(C) Component of Financial Position

(i) Cash Component

Islamic Account/ Instruments	Remarks	Group	
		2025 (RM)	2024 (RM)
Cash in hand		3,280,000	3,779,000
Cash at bank (exclude cash in hand)		34,237,000	59,594,000
Deposits with licensed bank		190,294,000	104,558,000
Other cash equivalents	Deposits with licensed finance companies	176,000,000	298,000,000
Total		403,811,000	465,931,000
Conventional Account/ Instruments			
Cash at bank (exclude cash in hand)		747,055,000	785,612,000
Deposits with licensed bank		156,557,000	143,547,000
Total		903,612,000	929,159,000

(III) DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING (continued)

(C) Component of Financial Position (continued)

(ii) Debt Component

Islamic Financing	Remarks	2025 (RM)	Group 2024 (RM)
Current			
Sukuk		136,980,000	89,906,000
Revolving credit and financing		4,838,000	13,726,000
Non-Current			
Sukuk		213,517,000	115,423,000
Revolving credit and financing		23,152,000	22,007,000
Total		378,487,000	241,062,000
Conventional Borrowing			
Current			
Bank borrowings		58,810,000	61,310,000
Banker's acceptances		6,238,000	5,903,000
Bank overdrafts		–	191,000
Other interest bearing debt	Lenders from non-financial institutions	32,461,000	98,437,000
Hire purchase payables		–	22,000
Non-Current			
Bank borrowings		1,289,981,000	1,420,743,000
Other interest bearing debt	Lenders from non-financial institutions	12,176,000	–
Total		1,399,666,000	1,586,606,000