



PINTARAS JAYA BERHAD

Registration No. 198901012591 (189900-H)

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NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Thirty-Seventh (37th) Annual General Meeting (“AGM”) of Pintaras Jaya Berhad (“Company”) will be held at OWG, Inspire Ballroom, No. 10, Jalan Pelukis U1/46, Section U1, Temasya Industrial Park, Glenmarie, 40150 Shah Alam, Selangor Darul Ehsan on Friday, 30 October 2026 at 10.00 a.m. for the following purposes:-

AGENDA

Ordinary Business:

1. To receive the Audited Financial Statements for the financial year ended 30 June 2026 together with the Reports of the Directors and Auditors thereon. **(Please refer to Explanatory Note A)**
2. To approve the payment of a first and final single-tier dividend of 6 sen per ordinary share for the financial year ended 30 June 2026. **(Ordinary Resolution 1)**
3. To approve the payment of Directors’ Fees for an amount up to RM150,000 for the financial year ending 30 June 2027. **(Ordinary Resolution 2)**
4. To re-elect the following Directors who are retiring in accordance with Clause 77 of the Company’s Constitution, and being eligible, have offered themselves for re-election:-
 - (i) Madam Khoo Yok Kee; **(Ordinary Resolution 3)**
 - (ii) Mr Chiu Wei Wen; and **(Ordinary Resolution 4)**
 - (iii) Mr Lim Chee Eng **(Ordinary Resolution 5)**
5. To re-appoint Messrs Baker Tilly Monteiro Heng PLT as Auditors of the Company and to authorise the Directors to fix their remuneration. **(Ordinary Resolution 6)**

Special Business:

To consider and, if thought fit, to pass the following Ordinary Resolutions, with or without modifications:-

6. **Proposed Authority to Issue Shares and Waiver of Statutory Pre-Emptive Rights of the Shareholders** **(Ordinary Resolution 7)**
(Please refer to Explanatory Note B)

“**THAT** subject to the Companies Act 2016 (“Act”), the Constitution of the Company, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) and the approval of any other governmental/ regulatory bodies, where such approval is necessary, authority be and is hereby given to the Directors pursuant to Sections 75 and 76 of the Act to issue and allot not more than ten percent (10%) of the total number of issued shares of the Company at any time upon any such terms and conditions and for such purposes as the Directors may in their absolute discretion deem fit or in pursuance of offers, agreements or options to be made or granted by the Directors while this approval is in force until the conclusion of the next AGM of the Company.

THAT pursuant to Section 85 of the Act, to be read together with Clause 46 of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company to be offered with new shares ranking equally to the existing issued shares of the Company arising from any issuance of new shares in the Company pursuant to this mandate.

AND THAT the Directors be and are hereby further authorised to make or grant offers, agreements or options which would or might require shares to be issued after the expiration of the approval hereof.”



NOTICE OF ANNUAL GENERAL MEETING

7. **Proposed Renewal of Authority for the Company to Purchase its Own Shares (“Proposed Renewal of Share Buy-Back Authority”)**

**(Ordinary Resolution 8)
(Please refer to
Explanatory Note C)**

“THAT subject to the Act, the Constitution of the Company, the Main Market Listing Requirements of Bursa Securities and all other applicable laws, guidelines, rules and regulations, the Company be and is hereby authorised to purchase such amount of ordinary shares in the Company as may be determined by the Directors of the Company from time to time through Bursa Securities as the Directors may deem fit and expedient in the interest of the Company, provided that:-

- (i) the aggregate number of shares purchased or held as treasury shares does not exceed 10% of the total number of issued shares of the Company as quoted on Bursa Securities as at the point of purchase;
- (ii) the maximum fund to be allocated by the Company for the purpose of purchasing the shares shall be backed by an equivalent amount of retained profits; and
- (iii) the Directors of the Company may decide either to retain the shares purchased as treasury shares, or cancel the shares, or retain part of the shares so purchased as treasury shares and cancel the remainder, or resell the shares, or distribute the shares as dividends or transfer the shares under an employee share scheme or as purchase consideration.

THAT the authority conferred by this resolution will commence after the passing of this ordinary resolution and will continue to be in force until:-

- (i) the conclusion of the next AGM at which time it shall lapse unless by ordinary resolution passed at the meeting, the authority is renewed, either unconditionally or subject to conditions; or
- (ii) the expiration of the period within which the next AGM of the Company is required by law to be held; or
- (iii) revoked or varied by ordinary resolution passed by the shareholders of the Company in a general meeting,

whichever occurs first.

AND THAT the Directors of the Company be and are hereby authorised to take all such steps as are necessary or expedient to implement or to effect the purchase(s) of the shares with full power to assent to any condition, modification, variation and/or amendment as may be imposed by the relevant authorities and to take all such steps as they may deem necessary or expedient in order to implement, finalise and give full effect in relation thereto.”

8. To transact any other business of which due notice shall have been given in accordance with the Act and the Company’s Constitution.



NOTICE OF ANNUAL GENERAL MEETING

NOTICE OF DIVIDEND ENTITLEMENT

NOTICE IS HEREBY GIVEN that subject to the approval of the shareholders at the 37th AGM of the Company, a first and final single-tier dividend of 6 sen per ordinary share for the financial year ended 30 June 2026 will be paid on 13 January 2027 to the shareholders whose names appear on the Record of Depositors at the close of business on 31 December 2026.

A depositor shall qualify for entitlement only in respect of:-

- (a) Shares transferred into the Depositor's Securities Account before 4.30 p.m. on 31 December 2026 in respect of ordinary transfers; and
- (b) Shares bought on the Bursa Securities on a cum entitlement basis according to the Rules of the Bursa Securities.

By Order of the Board

GOH XIN YEE (MAICSA 7077870)
[SSM Practising Certificate No. 202008000375]
QWIK TSAE YNG (MAICSA 7053568)
[SSM Practising Certificate No. 202308000539]
Company Secretaries

Shah Alam
1 October 2026

Notes:

1. *A member of the Company entitled to attend and vote at the meeting is entitled to appoint a proxy or proxies to attend and vote in his/her stead. A proxy may but need not be a member of the Company and there shall be no restriction as to the qualification of the proxy.*
2. *To be valid, the instrument appointing a proxy duly completed must be deposited at the Registered Office at No. 8, Jalan Majistret U1/26, HICOM-Glenmarie Industrial Park, 40150 Shah Alam, Selangor Darul Ehsan not less than forty-eight (48) hours before the time for holding the meeting.*
3. *A member shall not be entitled to appoint more than two (2) proxies to attend and vote at the same meeting.*
4. *Where a member is an authorised nominee as defined under the Securities Industry (Central Depositories) Act, 1991 ("SICDA"), it may appoint at least one (1) proxy but not more than two (2) proxies in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.*
5. *Where a member of the Company is an exempt authorised nominee 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. An exempt authorised nominee refers to an authorised nominee defined under the SICDA which is exempted from compliance with the provisions of subsection 25A(1) of SICDA.*
6. *Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he/she specifies the proportion of his/her holdings to be represented by each proxy.*
7. *If the appointor is a corporation, the instrument appointing a proxy must be executed under its Common Seal or under the hand of an officer or attorney duly authorised.*
8. *A depositor shall not be regarded as a member entitled to attend this general meeting and to speak and vote thereat unless his/her name appears in the Register of Members and/or Record of Depositors as at 23 October 2026 issued by Bursa Malaysia Depository Sdn. Bhd. ("Bursa Depository") upon request by the Company in accordance with the rules of the Bursa Depository.*



NOTICE OF ANNUAL GENERAL MEETING

Explanatory Notes:

- A. **Agenda 1** - This Agenda is meant for discussion only as the provision of Section 340(1)(a) of the Act does not require a formal approval of the shareholders and hence, is not put forward for voting.
- B. **Agenda 6** - Ordinary Resolution 7: Proposed Authority to Issue Shares and Waiver of Statutory Pre-Emptive Rights of the Shareholders

The proposed Ordinary Resolution 7, if passed, would allow the Company to waive the statutory pre-emptive rights of the shareholders of the Company to be offered with new shares ranking equally to the existing issued shares of the Company arising from any issuance of new shares in the Company pursuant to this mandate.

This authority will give power to the Directors of the Company to issue ordinary shares in the capital of the Company up to an aggregate amount of not exceeding 10% of the total number of issued shares of the Company for the time being for the purpose of increasing the capacity of current business operations for long term growth and to cater for additional working capital requirements in line with the Company's expansion and diversification plans. This is a renewal of a general mandate. The Company did not utilise the mandate granted in the preceding year's AGM and accordingly no proceeds were raised.

This authority, unless revoked or varied at a General Meeting, will expire at the next AGM of the Company.

- C. **Agenda 7** - Ordinary Resolution 8: Proposed Renewal of Share Buy-Back Authority

The details of the Proposed Renewal of the Share Buy-Back Authority are as set out in the Statement to Shareholders dated 1 October 2026.



CORPORATE INFORMATION

BOARD OF DIRECTORS

DR CHIU HONG KEONG
Chairman/Managing Director

KHOO YOK KEE
Executive Director

CHIU WEI WEN
Executive Director

LIM CHEE ENG
Executive Director

CHIU WEI SIONG
Non-Independent Non-Executive Director

PHE KHENG PENG
Independent Non-Executive Director

NURHALIDA BINTI DATO' SERI MOHAMED KHALIL
Independent Non-Executive Director

TAN YONG KWANG
Alternate Director to Mr Lim Chee Eng

COMPANY SECRETARIES

GOH XIN YEE (MAICSA 7077870)
[SSM Practicing Certificate No. 202008000375]

QWIK TSAE YNG (MAICSA 7053568)
[SSM Practicing Certificate No. 202308000539]

REGISTERED OFFICE

NO. 8 JALAN MAJISTRET U1/26
HICOM-GLENMARIE INDUSTRIAL PARK
40150 SHAH ALAM
SELANGOR DARUL EHSAN
TEL : 03-5569 1516
FAX : 03-5569 1517
E-MAIL : info@pintaras.com.my

REGISTRAR

BOARDROOM SHARE REGISTRARS SDN BHD
11TH FLOOR MENARA SYMPHONY
NO. 5 JALAN PROF. KHOO KAY KIM
SEKSYEN 13
46200 PETALING JAYA
SELANGOR DARUL EHSAN
TEL : 03-7890 4700
FAX : 03-7890 4670
E-MAIL : BSR.Helpdesk@boardroomlimited.com

PRINCIPAL BANKERS

MALAYAN BANKING BERHAD
MAYBANK SINGAPORE LIMITED
UNITED OVERSEAS BANK (MALAYSIA) BERHAD
UNITED OVERSEAS BANK LIMITED

AUDITORS

MESSRS BAKER TILLY MONTEIRO HENG PLT
201906000600 (LLP0019411-LCA) & AF 0117
BAKER TILLY TOWER
LEVEL 10, TOWER 1, AVENUE 5
BANGSAR SOUTH CITY
59200 KUALA LUMPUR

STOCK EXCHANGE LISTING

MAIN MARKET OF BURSA MALAYSIA SECURITIES BERHAD
Sector : Construction
Stock Name : PTARAS
Stock Code : 9598

WEBSITE

www.pintaras.com.my



PROFILE OF DIRECTORS

DR CHIU HONG KEONG

Dr Chiu Hong Keong, a Malaysian, male, aged 71, is the founder member of Pintaras Jaya Berhad (“PJB” or “the Company”) and was appointed as the Managing Director of the Company since 23 November 1989 and elected as the Chairman of the Board on 18 October 1994. He is a member of the Risk Management Committee. He graduated with a Bachelor of Civil Engineering degree (1st Class Honours) from the University of Auckland, New Zealand in 1977 and obtained his Doctorate of Philosophy degree in Engineering from Monash University, Australia in 1982. For more than three decades, he has guided PJB through changing market conditions, sustaining growth, profitability and a reputation for engineering excellence in Malaysia’s construction sector. He is a major shareholder of PJB, holding a total of 109,950,196 shares (direct and indirect) and is deemed to have an interest in the shares of the subsidiary companies to the extent held by PJB. He is the spouse of Madam Khoo Yok Kee, an Executive Director of PJB, the father of Mr Chiu Wei Wen, an Executive Director of PJB and Mr Chiu Wei Siong, a Non-Independent Non-Executive Director of PJB.

KHOO YOK KEE

Madam Khoo Yok Kee, a Malaysian, female, aged 66, is an Executive Director of PJB. She was appointed to the Board on 18 March 1991 and currently serves as the Chairperson of the Risk Management Committee. She graduated with a Bachelor of Economics (Accounting) degree from Monash University, Australia in 1982. She obtained her Master of Business Administration degree from Southern Cross University, Australia in 2000. She is a Fellow of CPA Australia and a member of the Malaysian Institute of Accountants. She has many years of experience in accounting, marketing, finance, administration and corporate affairs. She is a major shareholder of PJB, holding a total of 109,950,196 shares (direct and indirect) and is deemed to have an interest in the shares of the subsidiary companies to the extent held by PJB. She is the spouse of Dr Chiu Hong Keong, the Managing Director of PJB, the mother of Mr Chiu Wei Wen, an Executive Director of PJB and Mr Chiu Wei Siong, a Non-Independent Non-Executive Director of PJB.

CHIU WEI WEN

Mr Chiu Wei Wen, a Malaysian, male, aged 41, is an Executive Director of PJB. He was appointed to the Board on 20 October 2011 and currently serves as a member of the Risk Management Committee. He graduated with a Bachelor of Science (Information System) degree and a Graduate Diploma in Management from the University of Melbourne in 2007 and 2010 respectively. He previously worked with IBM Australia as a consultant, servicing the toll road, telecommunications, government agencies as well as the banking industry. He has experience in developing, testing, support and business analyst roles within the IT industry. He holds a total of 198,500 shares directly in PJB and is deemed to have an interest in the shares of the subsidiary companies to the extent held by PJB. He is also deemed a major shareholder of PJB by virtue of his family relationship with the major shareholders and directors of the Company. He is the son of Dr Chiu Hong Keong, the Managing Director and a major shareholder of PJB and Madam Khoo Yok Kee, an Executive Director and major shareholder of PJB. He is also the brother of Mr Chiu Wei Siong, a Non-Independent Non-Executive Director of PJB.

LIM CHEE ENG

Mr Lim Chee Eng, a Malaysian, male, aged 66, is an Executive Director of PJB. He was appointed to the Board on 18 November 2019. He holds a Bachelor of Engineering (Honours) degree and a Master of Science (Civil) degree. He is currently the Chief Executive Officer and Director of the Company’s subsidiaries in Singapore, namely Pintary International Pte Ltd, Pintary Foundations Pte Ltd, Pintary Geotechnics Pte Ltd and Pintary Realty Pte Ltd. He is a registered Professional Engineer (Civil) and Specialist Professional Engineer (Geotechnical) in Singapore. He has extensive professional experience in the management of large-scale civil engineering, heavy foundations and geotechnical projects across Singapore and other Southeast Asia countries. He does not hold any securities, directly or indirectly in PJB or any of its subsidiaries. He has no family relationship with any Director and/or major shareholder of PJB.

CHIU WEI SIONG

Mr Chiu Wei Siong, a Malaysian, male, aged 39, is a Non-Independent Non-Executive Director of PJB. He was appointed to the Board on 15 February 2019 and currently serves as a member of the Audit Committee. He graduated with a Bachelor of Commerce (Marketing) degree from Monash University, Australia in 2009. He has experience in marketing, warehousing management and distribution within the e-commerce industry. He does not hold any securities directly in PJB or any of its subsidiaries. However, he is deemed a major shareholder by virtual of his family relationship with the major shareholders and directors of the Company. He is the son of Dr Chiu Hong Keong, the Managing Director and a major shareholder of PJB and Madam Khoo Yok Kee, an Executive Director and major shareholder of PJB. He is also the brother of Mr Chiu Wei Wen, an Executive Director of PJB.



PROFILE OF DIRECTORS

PHE KHENG PENG

Ms Phe Kheng Peng, a Malaysian, female, aged 56, is an Independent Non-Executive Director of PJB. She was appointed to the Board on 3 January 2022 and currently serves as the Chairperson of the Audit, Remuneration and Nomination Committees. She graduated with a Bachelor of Commerce majoring in Accounting and Finance degree from the University of New South Wales, Sydney, Australia in 1994. She also graduated with a Bachelor of Laws (Hons) from the University of Hertfordshire, UK in 2025. She is a Fellow member of CPA Australia and a Certified Public Accountant since 1994.

She has close to 30 years of experience in the financial industry. She joined the Funds Management Division of Arab-Malaysian Banking Group in 1996 and was appointed as the Chief Investment Officer, Fixed Income in 2005. In 2010, she was appointed as Managing Director, Global Markets Division at AmBank Group. She later joined Deutsche Bank (Malaysia) Berhad in 2013 as Managing Director to head the Institutional Clients Group (ICG). Her last position in Deutsche Bank (Malaysia) Berhad was Managing Director (ICG APAC) before she left in 2021. She does not hold any securities, directly or indirectly in PJB or any of its subsidiaries. She has no family relationship with any Director and/or major shareholder of PJB.

NURHALIDA BINTI DATO' SERI MOHAMED KHALIL

Puan Nurhalida Binti Dato' Seri Mohamed Khalil, a Malaysian, female, aged 61, is an Independent Non-Executive Director of PJB. She was appointed to the Board on 1 December 2022 and currently serves as a member of the Audit, Nomination and Remuneration Committees. She specialises in International Human Rights and Humanitarian Law, Public International Law and Constitutional Law, with more than 30 years of experience as a lecturer at the University of Malaya's Faculty of Law. She obtained her Bachelor of Law (LLB)(Hons) from the University of Malaya in 1989 and her Master of Laws (LLM) in Public International Law from the University of London, UK in 1991. Between 2010 to 2015, she was seconded to the Ministry of Foreign Affairs of Malaysia. She does not hold any securities, directly or indirectly in PJB or any of its subsidiaries. She has no family relationship with any Director and/or major shareholder of PJB.

TAN YONG KWANG

Mr Tan Yong Kwang, a Singaporean, male, aged 43, is an Alternate Director to Mr Lim Chee Eng who is an Executive Director of PJB. He was appointed to the Board on 7 June 2024. He is the General Manager and Director of the Company's subsidiaries in Singapore, namely Pintary Foundations Pte Ltd, Pintary Geotechnics Pte Ltd and Pintary Realty Pte Ltd. He oversees the day-to-day operations of the Construction Division in Singapore. He graduated with a Bachelor's degree in Applied Science in Construction Management from Royal Melbourne Institute of Technology University and has a Diploma in Civil & Structural Engineering from Singapore Polytechnic. He has over 20 years of experience in the piling industry. He does not hold any securities, directly or indirectly in PJB or any of its subsidiaries. He has no family relationship with any Director and/or major shareholder of PJB.

GENERAL INFORMATION

1. All the Directors do not hold any other directorships of public companies nor listed issuers, save for Ms Phe Kheng Peng who currently sits on the Board of the following companies:-
 - Yu Cai Foundation (a company limited by guarantee) as a Trustee;
 - Kasih Hospice Foundation (a company limited by guarantee) as a Director;
 - Public Investment Bank Berhad as an Independent Non-Executive Director;
 - Federation of Investment Managers Malaysia as a Public Interest Director;
 - Southern Score Builders Berhad as an Independent Non-Executive Director;
 - Public Financial Holdings Ltd as Independent Non-Executive Director;
 - Public Bank (Hong Kong) Limited as Independent Non-Executive Director; and
 - Public Finance Limited as Independent Non-Executive Director.
2. None of the Directors have any conflict of interest or potential conflict of interest, including interest in any competing business with PJB or its subsidiaries.
3. None of the Directors have had convictions for any offences (other than traffic offences, if any) within the past five (5) years, nor public sanction or penalty imposed by the relevant regulatory bodies during the financial year.
4. All the Directors attended four (4) Board Meetings of PJB held for the financial year ended 30 June 2026.



PROFILE OF KEY SENIOR MANAGEMENT

TAN YONG KWANG

[The profile of Mr Tan Yong Kwang who is an Alternate Director to Mr Lim Chee Eng, an Executive Director of PJB, is disclosed under the section of Profile of Directors in this Annual Report].

VOON CHET CHIE

Mr Voon Chet Chie, a Malaysian, male, aged 40, is the General Manager of the Company's subsidiary, Pintaras Megah Sdn Bhd. He joined the Company on 6 April 2026 and oversees the day-to-day operations of the Construction Division in Malaysia. He is a construction and civil engineering professional holding a Master of Science degree in Construction Project Management from Robert Gordon University, Scotland (2016) and graduated with a Bachelor of Engineering (Hons) from Universiti Teknologi Petronas, Malaysia (2009). He has more than 15 years of experience in civil engineering works, infrastructure projects and corporate management.

CHOK MOI CHUN

Mr Chok Moi Chun, a Malaysian, male, aged 54, is the General Manager of the Company's subsidiary, Pintaras (East Malaysia) Sdn Bhd. He joined the Company on 1 March 2026 and oversees the day-to-day operation of the Construction Division in East Malaysia. He graduated with a Bachelor of Science degree in Civil Engineering from Michigan Technological University, USA in 1997. He has 30 years of experience of varied civil engineering works.

NG CHEE KONG

Mr Ng Chee Kong, a Malaysian, male, aged 58, is the General Manager of the Company's subsidiary, Prima Packaging Sdn Bhd. He joined the Company on 3 September 2024 and oversees the day-to-day operations of the Manufacturing Division in Malaysia. He graduated with a Bachelor of Engineering (Mechanical) degree from the University of Malaya in 1993. He has more than 30 years of industry experience, including 26 years in packaging and 7 years in the automotive sector.

GENERAL INFORMATION

1. The key senior management has no family relationship with any Director and/or major shareholder of Pintaras Jaya Berhad ("PJB").
2. The key senior management does not hold any other directorships in public companies nor listed issuers.
3. None of the key senior management has any conflict of interest or potential conflict of interest, including interest in any competing business with PJB or its subsidiaries.
4. None of the key senior management has had convictions for any offences within the past five (5) years, other than traffic offences, if any.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

The Board of Directors (“Board”) of Pintaras Jaya Berhad (“PJB” or “Company”) and its subsidiaries (collectively, “the Group”) recognises the importance of good corporate governance practices and is committed to upholding the principles of corporate governance as set out in the Malaysian Code on Corporate Governance 2021 (“MCCG”) as well as ensuring compliance with the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”) and the Companies Act 2016 (“the Act”) by having in place processes and structures to direct and manage the business and affairs of the Group as a fundamental part of discharging its responsibility to protect and enhance shareholders’ value.

The Board is pleased to present the Corporate Governance (“CG”) Overview Statement for the financial year ended 30 June 2026 (“FY2026”). This statement summarises the practices adopted by the Group as guided by the MCCG and is to be read together with the CG Report of the Company which is available on the Company’s website at www.pintaras.com.my.

The Board is satisfied that the practices as set out in the MCCG have been applied with some exceptions. The explanations for departure of the relevant practices with the alternative approaches or measures that the Company has taken or intend to adopt are clearly stated in the CG Report 2026.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

1. Board Responsibilities

The Board’s main responsibility is to lead and manage the Group in an effective manner including charting its overall strategic direction, retaining full and effective control over the Group’s activities and exercising oversight in management. One of its main functions is to ensure that appropriate and efficient systems and processes are implemented to manage the Group’s financial and operational risks. Towards this end, the Board delegates and confers some of its responsibilities to the Chairman, Executive Directors and Management as well as properly constituted Board Committees comprising exclusively Non-Executive Directors, which are Audit, Nomination and Remuneration Committees save for the Risk Management Committee.

These Board Committees assist the Board in making informed decisions through focused and in-depth deliberations on issues within their respective purview. The Chairperson of the relevant Board Committees reports to the Board on key issues deliberated, matters considered and recommendations thereon. The final decision on all matters, however, lies with the Board after considering recommendations by the Board Committees except to the extent that certain matters are delegated by the Board to the said Board Committees.

2. The Chairman and Managing Director

Dr Chiu Hong Keong (“Dr Chiu”), the Chairman of the Board, who is also the founder of the Company, leads the Board with a keen focus on governance and compliance and acts as a facilitator at Board meetings to ensure that contributions by Directors are forthcoming on matters being deliberated and that no single Board member dominates the discussion. Together with the Independent Non-Executive Directors, he leads the discussion on strategies and policies recommended by Management. He chairs Board meetings and general meetings of shareholders.

The Board remains mindful of the combined roles of the Chairman and Managing Director currently held by Dr Chiu. Nonetheless, the Board has established distinct and separate roles and responsibilities for the Chairman and the Managing Director, as set out in the Board Charter. In the best interest of the Group, this combined role is maintained as the valuable knowledge of the business operations contributed by Dr Chiu is essential for the effective management of the Group as well as to provide leadership to the Board. Nevertheless, Dr Chiu is not involved in the Audit, Nomination and Remuneration Committees of the Company to avoid the risk of self-review and to ensure there are checks and balances as well as objective Board oversight.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

3. Board Meetings and Supply of Information

The Directors meet at least four (4) times a year with additional meetings convened when necessary. During FY2026, the Board has conducted four (4) Board meetings and each Board member has fulfilled the required attendance of Board meetings under Paragraph 15.05 of the MMLR. The Board is satisfied with the level of time commitment given by the Directors towards fulfilling their roles and responsibilities. This is evidenced by the attendance record of the Directors at Board meetings during FY2026 as follows:

Directors	No. of Meetings Attended
Dr Chiu Hong Keong	4/4
Khoo Yok Kee	4/4
Chiu Wei Wen	4/4
Lim Chee Eng	4/4
Tan Yong Kwang (Alternate to Lim Chee Eng)	4/4
Chiu Wei Siong	4/4
Phe Kheng Peng	4/4
Nurhalida Binti Dato' Seri Mohamed Khalil	4/4

The approval of the Board is required for material transactions which include large capital expenditure, restructuring, acquisition and disposal of significant assets, investment proposals, periodic announcement of financial results and the annual report.

During FY2026, major items considered by the Board included review and approval of the following, during Board meetings or via written resolutions:

- Quarterly financial results
- Reports and financial statements
- Governance reports (CG Overview Statement, CG Report, Statement of Risk Management and Internal Control, Audit Committee Report and Sustainability Statement)
- Internal audit plan and reports
- External audit plan and report
- Report of Risk Management Committee
- Report on Annual Board & Board Committees evaluation
- Executive Directors' remuneration and proposed Non-Executive Directors' fee
- Acquisition of land
- Recommendation of a first and final single-tier dividend

Dissemination of information for Board meetings is by way of Board papers which contain management and financial information and other matters to be discussed and circulated to the Board at least seven (7) days before the meeting. The Board members are also notified of material issues affecting the performance of the Group and new developments within the Group during Board meetings. Senior management staff are invited to attend Board and Audit Committee meetings whenever necessary.

4. Company Secretaries

The Board is supported by qualified Company Secretaries who are responsible for providing support and guidance to the Board on issues relating to compliance with rules and regulations and relevant laws affecting the Company.

All Directors have access to the services of the Company Secretaries. The Company Secretaries provide support to the Board in fulfilling their fiduciary duties. They also play an advisory role to the Board, particularly in compliance to applicable rules and regulations as well as Board meeting procedures. Additionally, Directors may solicit for independent advice, if necessary, at the Company's expense.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

5. Board Charter

The Board Charter is reviewed periodically. The objective of the Board Charter is to ensure that all Board members are aware of their duties and responsibilities as Board members, the various legislations and regulations including but not limited to the Code of Ethics for Directors issued by the Companies Commission of Malaysia and that the practices of good corporate governance are applied in all dealings by the Board members individually and/or on behalf of the Group.

The Board Charter was last reviewed on 9 September 2024 and is made available on the Company's website.

6. Directors' Fit and Proper Policy

The Directors' Fit and Proper ("DFP") Policy sets out the policies and procedures on the appointment and re-election of directors to ensure that the Group is led by persons of integrity who are credible and competent as well as in compliance with the relevant regulatory obligations.

The DFP Policy is made available on the Company's website.

7. Code of Conduct

The Group recognises its obligations to protect and contribute positively to the needs of a range of stakeholders in the community and environment in which it operates. To this end, the Group has adopted a Code of Conduct ("COC") which covers a wide range of business practices and procedures to guide employees and to create awareness in support of its Corporate Social Responsibility initiatives. The COC includes guidelines for appropriate and ethical workplace and marketplace behaviour. Employees' health and well-being are constantly looked after through the effective and stringent implementation of good occupational safety and health practices in all its business operations. The COC also enunciates the Group's approach to supporting community and environmental programmes.

The COC was last reviewed on 9 September 2024 and is made available on the Company's website.

8. Anti-Bribery and Anti-Corruption Policy

The Group maintains a zero-tolerance stance against all forms of bribery and corruption with strict adherence to all laws and regulations. An Anti-Bribery and Anti-Corruption ("ABAC") Policy was adopted to promote ethical conduct and to strengthen governance culture within the Group. This policy aims to prevent the occurrence of corrupt practices and align with Section 17A of the Malaysian Anti-Corruption Commission Act 2009 which addresses corporate liability for corruption.

The ABAC Policy is made available on the Company's website.

9. Whistleblowing Policy

The Board has established a Whistleblowing Policy with defined procedures to provide and facilitate a channel for employees and stakeholders of the Group to disclose any improper conduct or wrongdoing to the Company to achieve and maintain high standards of integrity, accountability and ethical behavior in conducting its businesses and operations.

The Whistleblowing Policy is made available on the Company's website.

10. Managing Conflict of Interest Policy and Procedure

The Group remains committed to achieving and maintaining high standards of integrity, transparency, accountability and ethical conduct in its businesses and operations. In alignment with the MMLR, the Board established a Managing Conflict of Interest Policy and Procedure ("COI Policy and Procedure") to ensure that actual and potential conflict of interest are systematically identified, disclosed and managed.

The COI Policy and Procedure was adopted on 9 September 2024 and is made available on the Company's website.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

11. Sustainability

The Board holds ultimate responsibility for the governance of sustainability across the Group, including setting the Group's sustainability strategies, priorities and targets as recommended under Practices 4.1 to 4.4 of the MCCG. Key sustainability drivers remain an integral part of the Group's strategic planning, operational monitoring and decision-making processes. The Board believes that this will lead to a more positive business impact and give confidence to the stakeholders.

The Board is committed to embodying sustainable business practices throughout the Group's operations. Engagement, consultation and seeking regular feedback are key steps in driving sustainability. These provide the opportunities for the Group to align sustainability priorities and business practice with societal and stakeholders' expectation. The Group addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Further details on the Group's sustainability are provided in the Sustainability Statement of this Annual Report.

12. Directors' Training

All Directors have successfully completed the Mandatory Accreditation Programme ("MAP") Part I and MAP Part II, Leading for Impact. The Directors remain mindful of the need to participate in continuous professional development to keep abreast with the current developments of the industry as well as new statutory and regulatory requirements.

During FY2026, the Directors were briefed and updated on developments in statutory and regulatory compliance, financial reporting standards, internal controls and enhanced sustainability disclosure requirements by the External Auditors and Company Secretaries at the Board and Board Committees meetings.

The following trainings were attended by the Directors:

Title of Training	Attended by
- AI meets Accounting: Managing Big Data for Accuracy & Competitive Edge - Property & Construction – Risk Agility for Tax & ESG - The Beyond Reporting: ESG in Practice – Where Are We & What Do We Need Next? - Bursa PLCs IR4U Series 5/2026: Your Equity Story; Connecting the Dots Between Ownership, Market Intelligence & Strategy	Khoo Yok Kee
- Audit Oversight Board: Annual Conversation with Securities Commission - FIDE Forum: Distinguished Board Leadership Series: Economic Outlook for 2026 - Virtual Talk on Cybersecurity Leadership in 2026: Navigating Risks and Building Resilience - Leadership under Pressure and Complexity 14th Annual Malaysia Roundtable by Asia Asset Management - Governance of Emerging Technology	Phe Kheng Peng
- IES Geotechnical Conference on Latest Development on Pile Foundation - Advanced Piling with Innovative Technology, New BCA Guidelines and Case Studies - NUS CEE 70th Anniversary Symposium Seminar - International Symposium on Land Reclamation, Ground Improvement and Coastal Protection (ISLGC) 2025 - BCA-REDAS Built Environment and Real Estate Prospects Seminar 2026 - BEIH Tech Exchange: Advanced Construction - GeoSS-BCA Workshop on Holistic Solutions for Piling in Limestone - Joint BCA-GeoSS Technical Learning Trip to Chinese Taipei on Innovative Underground Technologies and Sustainability of Infrastructure Projects	Tan Yong Kwang

In compliance with the MMLR, relevant training programmes will continuously be evaluated and identified for Board members, with the aim of enhancing their skills, knowledge and professionalism in effectively discharging their fiduciary duties.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

13. Board Composition

The current composition of the Board comprises four (4) Executive Directors, one (1) Non-Independent Non-Executive Director, two (2) Independent Non-Executive Directors and one (1) Alternate Director (to an Executive Director). The composition of the Board fulfils the MMLR of having at least two (2) or one-third (1/3) of the Board comprising Independent Directors.

The Board has a vast range of experience and knowledge in the areas of business, marketing, engineering, finance and law.

The Non-Independent Non-Executive Director and Independent Non-Executive Directors do not form part of the management and the Independent Non-Executive Directors are not related to major shareholders. They exercise unbiased independent judgement freely and do not have any business or other relationships that may potentially interfere with their duties. Board balance is achieved with the contribution of the Non-Independent Non-Executive Director and Independent Non-Executive Directors and fair representation of the shareholders' interests. Brief profiles of the Directors are set out on pages 7 to 8 of this Annual Report.

In addition, the Board views that workplace and Board diversity are important to facilitate the decision-making process by harnessing different insights and perspective. The existing Board comprises three (3) female Directors, which is more than 30% female Directors. Nevertheless, the Board perceives that there is no necessity to fix a specific gender diversity policy for the time being as the sourcing of suitable candidates would be based on evaluation and matching of the criteria of "Fit and Proper" standards as set out in the DFP Policy whereby the consideration of diversity is not limited to the aspect of gender but also skills, talents and experience, where appropriate.

14. Tenure of Independent Directors

The Independent Directors of the Company provide the Board with a good mix of industry specific knowledge plus broad business and commercial experience. They provide guidance, unbiased, fully balanced and independent views, advice and judgement to many aspects of the Group's strategy so as to safeguard the interests of minority shareholders and to ensure the highest standards of conduct and integrity are maintained by the Group.

Each of the Independent Directors has provided their annual confirmation of independence to the Board based on the criteria of assessing independence in line with the definition of "independent directors" prescribed by the MMLR of Bursa Securities.

None of the tenures of the Independent Directors of the Company exceeded a cumulative term of nine (9) years.

15. Nomination Committee ("NC")

The NC comprises two (2) Independent Non-Executive Directors, namely:

Phe Kheng Peng (Chairperson)
Nurhalida Binti Dato' Seri Mohamed Khalil (Member)

The NC meets at least once a year with additional meetings convened when necessary to discharge its duties and responsibilities effectively.

During FY2026, one (1) NC meeting was held with full attendance of all its members.

The NC is responsible for:

- Making recommendations for any appointments to the Board and/or Board Committees;
- Assessing and reviewing the mix of skills and experience of Director and any potential Board candidates, their contributions to the Board and suitability of those potential candidates;
- Reviewing other qualities of existing Board members and any potential Board candidate, including character and integrity, experience and competency and time and commitment based on the Company's Fit & Proper Policy; and
- Assessing the independence of the Independent Directors and any potential conflict of interest within the Board.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

The NC also assists the Board to note the trainings attended by each Director during the financial year and is also involved in discussions pertaining to succession planning for the Group as well as boardroom gender diversity.

The activities of the NC during FY2026 were as follows:

- Reviewed the mix of skills and experience of the existing Board;
- Undertook an annual assessment for FY2026 on the effectiveness of:
 - the Board as a whole in terms of its structure, roles and responsibilities, strategy and planning, financial overview, shareholder communications and investor relations;
 - Board Committees based on fulfilment of their function as spelled out in the respective terms of reference; and
 - contribution of individual Directors based on pre-determined criteria relating to personal integrity and competency, contribution and performance as well as calibre and personality;
- Discussed succession planning for the Group;
- Reviewed the independence of the Independent Directors;
- Reviewed the annual assessment of compliance regarding any existing or potential conflict of interest involving the Directors and Key Senior Management of the Group; and
- Recommended the re-election of retiring Directors at the forthcoming Annual General Meeting (“AGM”) in accordance with the Constitution of the Company.

Based on the assessments conducted in the financial year under review, it was concluded that the Board and its Committees as a whole, as well as the individual Directors, had operated effectively and possessed all necessary skills, experience and qualities required of them. The NC is also satisfied that the present Board composition fairly reflects its ability in overseeing the operations and coordinating development and implementation of business and corporate strategies.

16. Re-election of Directors

In accordance with Clause 77 of the Company’s Constitution, all Directors are required to submit themselves for re-election at least once every three (3) years. Based on the current Board composition of seven (7) directors (excluding the Alternate Director), Madam Khoo Yok Kee, Mr Chiu Wei Wen and Mr Lim Chee Eng, being the three (3) Directors longest in office since their respective last elections, are due to retire and, being eligible, have offered themselves for re-election.

The NC, having considered the results of the Board Evaluation Assessment including the results of the Self and Peer Assessment of the above mentioned retiring Directors, concurred that they have met the Board’s expectation in terms of experience, expertise, integrity, competency, commitment and individual contribution by continuously performing their duties diligently as Directors of the Company. The said Directors who are seeking for re-election have been duly assessed in accordance with the DFP Policy and are recommended for re-election. Their particulars are set out in the Profile of Directors on pages 7 to 8 of this Annual Report.

17. Remuneration

i. Remuneration Committee (“RC”) and Directors’ Remuneration

The RC comprises two (2) Independent Non-Executive Directors, namely:

Phe Kheng Peng (Chairperson)
Nurhalida Binti Dato’ Seri Mohamed Khalil (Member)

The RC meets at least once a year with additional meetings convened when necessary.

To attract and retain individuals of sufficiently high calibre at the Board level, the remuneration for Executive Directors is linked partly to the performance of the Group while the level of remuneration of Non-Executive Directors reflects the experience and level of responsibility undertaken. The Company has in place a fairly structured reward system for its Board members according to the guidelines provided by the MCCG.

The RC is responsible for reviewing and recommending the remuneration packages of Executive Directors to the Board for approval, with interested Executive Directors abstaining from deliberations regarding their own remuneration packages.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

Conversely, the remuneration for Non-Executive Directors comprising Directors' fees is discussed and deliberated directly by the Board before being recommended for shareholders' approval at the AGM.

During FY2026, one (1) RC meeting was held with full attendance of all its members to deliberate on and review the remuneration for the Executive Chairman/Managing Director and Executive Directors and to recommend the same to the Board for approval.

The aggregate remuneration of the Directors received from the Company and on Group basis for FY2026 are as follows:-

	Total Remuneration (nearest RM50,000)	In % of the Total Remuneration					
		Fees	Salaries and EPF	Bonuses	Other employee benefit	Benefit- in-Kind	ESOS
The Company							
Executive Directors							
Dr Chiu Hong Keong	RM650,000	–	86	12	–	2	–
Khoo Yok Kee	RM600,000	–	84	12	-	4	–
Chiu Wei Wen	RM300,000	–	85	12	–	3	–
Independent Non-Executive Directors							
Phe Kheng Peng	RM50,000	100	–	–	–	–	–
Nurhalida Binti Dato’ Seri Mohamed Khalil	RM40,000	100					
Non-Independent Non-Executive Director							
Chiu Wei Siong	RM40,000	100	–	–	–	–	–
The Group							
Executive Directors							
Dr Chiu Hong Keong	RM1,100,000	–	88	11	-	1	–
Khoo Yok Kee	RM900,000	–	85	12	-	3	–
Chiu Wei Wen	RM750,000	–	86	13	-	1	–
Lim Chee Eng	RM1,700,000	–	72	22	6	-	–
Tan Yong Kwang (Alternate to Lim Chee Eng)	RM1,050,000	–	71	19	10	-	–
Independent Non-Executive Directors							
Phe Kheng Peng	RM50,000	100	–	–	–	–	–
Nurhalida Binti Dato’ Seri Mohamed Khalil	RM40,000	100	–	–	–	–	–
Non-Independent Non-Executive Director							
Chiu Wei Siong	RM40,000	100	–	–	–	–	–

Note:

The remuneration disclosed for non-executive directors represents the actual amount received.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

ii. Top Senior Management's Remuneration

The Board acknowledges a departure from Practice 8.2 of MCCG whereby the disclosure of the components of the remuneration of the Top Senior Management is in band width basis instead of on named basis as prescribed under Practice 8.2 of MCCG. This departure from the practice is due to the confidentiality and sensitivity of individual remuneration packages, as well as the need to retain talent amidst the highly competitive market conditions in which the Group operates.

The details of the remuneration (inclusive of salary, bonus, benefit-in-kind and other emoluments) of the Top Senior Management excluding the Executive Directors for FY2026, are as follows:

Range of remuneration	Number of Top Senior Management
RM90,000 to RM350,000	3

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

1. Audit Committee ("AC")

The AC comprises three (3) Non-Executive Directors, of whom two (2) are Independent Non-Executive Directors and one (1) is a Non-Independent Non-Executive Director. Further details of the AC are set out in the AC Report of this Annual Report.

The AC has not adopted a policy requiring a former partner of the Group's external audit firm to observe a cooling-off period of at least three (3) years before being appointed as a member of the AC. Nevertheless, currently the Board has no intention to appoint any former partner as a Board member.

2. Risk Management Committee ("RMC") and Internal Control

The Board maintains overall responsibility for the Group's risk management and internal control framework. The Board is assisted by the RMC which comprises Executive Directors and Senior Management of the Group, in evaluating, monitoring and managing risks across operating segments, while the AC oversees the effectiveness of the Group's risk management processes and internal control systems.

The Company has not adopted Practice 10.3 of MCCG which recommends that the RMC comprises a majority of independent directors to oversee the Company's risk management framework and policies.

Further details on the Group's risk management and internal control framework are provided in the Statement on Risk Management and Internal Control on pages 19 to 20 provides of this Annual Report.

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

1. Financial Reporting

The Board aims to provide and present a balanced and meaningful assessment of the Group's financial performance and prospects throughout the financial year mainly through the quarterly financial announcements, annual audited financial statements, Management Discussion and Analysis and the Chairman's Statement in the Company's annual reports. The Board is assisted by the AC to oversee the Group's financial reporting process and the quality of its financial disclosures.

The AC reviews the appointment, performance and remuneration of the External Auditors before recommending their re-appointment to the Board for recommendation to shareholders for approval at the AGM. The AC convenes private meetings with the External and Internal Auditors without the presence of the Executive Directors and Management as and when necessary. As part of the AC's annual review process, the AC has also obtained written assurance from the External Auditors confirming their independence throughout the audit engagement in accordance with all relevant professional and regulatory requirements.



AN OVERVIEW STATEMENT ON CORPORATE GOVERNANCE

2. Statement of Directors' Responsibility

The Directors are required to prepare financial statements in accordance with the provision of the Act and applicable approved accounting standards in Malaysia which give a true and fair view of the state of affairs, results and cash flows of the Group and of the Company for the financial year under review.

In this respect, the Directors acknowledge their responsibility in ensuring that proper accounting records are kept, which disclose with reasonable accuracy the financial position of the Group and of the Company.

3. Engagement with Stakeholders

The primary channels through which information is disseminated to the shareholders are annual reports and financial statements, quarterly financial announcements and other corporate updates. All corporate disclosures are easily accessible through the official website of Bursa Securities as well as the Company's website.

During the financial year under review, the Managing Director and Executive Directors have met with institutional investors, fund managers and analysts to brief and keep them updated on the performance, business expansion plans and other matters related to shareholders' interest. By this, the Board aims to keep the shareholders and the general public abreast on the Group's performance and development as well as to maintain good investor relations.

The Company's website has provided the links which enable the public to access its announcements on financial results and annual reports. It also serves as a platform for the public to provide their feedback and to understand further on the Group's businesses.

4. Relationship with Auditors

The Group, through the AC, maintains a formal and professional relationship with both the External and Internal Auditors.

The AC safeguards the independence and effectiveness of the audit functions through annual assessments of the External and Internal Auditors. In respect of the External Auditors, the AC obtains written assurance of their independence and provides for private sessions where deemed necessary. In respect of the Internal Auditors, the AC ensures independence through a direct reporting line to the AC, reviews the adequacy of resources and competency of the outsourced internal audit team and monitors the execution of internal control reviews.

Further details of these engagements are set out in the AC Report and the Statement on Risk Management and Internal Control contained in this Annual Report.

5. Conduct of General Meetings

The Board regards the AGM as the principal forum for direct communication and engagement with shareholders. Shareholders of the Company are encouraged to participate and raise questions regarding the Group's business operations, financial performance and major developments as well as exercise their voting rights on all tabled resolutions.

All the Directors shall endeavour to be present in person at the AGM to engage directly with shareholders and be accountable for their stewardship of the Company. The proceedings of the AGM include a presentation of the Group's financial highlights, followed by a Q&A session where the Chairman invites shareholders to raise questions prior to voting. Members of the Board, Senior Management, External Auditors and advisers of the Company where applicable, are present to address shareholders' enquiries.

The Company issues the Notice of the AGM, together with the Annual Report and Circular to shareholders at least twenty-eight (28) days prior to the meeting. This provides shareholders sufficient time and comprehensive information to facilitate informed decision-making.

In 2025, the 36th AGM of the Company was conducted physically at a location near the Company's registered office, where all resolutions tabled were voted on by poll and duly passed by the shareholders.

This statement is made in accordance with the resolution of the Board dated 28 August 2026.



STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

The Board of Directors (“the Board”) of Pintaras Jaya Berhad is pleased to present the Statement on Risk Management and Internal Control (“SORMIC”) for the financial year ended 30 June 2026 (“FY2026”). This SORMIC is made in compliance with Paragraph 15.26(b) of the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”) and is guided by the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers (“Guidelines”).

RESPONSIBILITY AND GOVERNANCE

The Board acknowledges its responsibility for maintaining a sound risk management and internal control system and for continuously reviewing its effectiveness across financial, operational and compliance controls as well as risk assessments.

The Board sets the tone and culture for effective risk management by establishing the risk appetite, determining the risk tolerance of the Group and ensuring that material risks are appropriately identified and monitored. This system is designed to enable the Group to achieve its business objectives and to manage and mitigate rather than eliminate risks while protecting its assets and safeguarding the shareholders’ investment.

While ultimate responsibility for risk management rests with the Board, it is assisted by the dedicated Board Committees in addressing the different risks inherent in the Group’s operating segments. The Audit Committee (“AC”) and Risk Management Committee (“RMC”) have continued to provide significant assistance in this respect.

The AC under delegation from the Board, oversees the effectiveness of the processes and systems of risk management and internal control of the Group. The RMC maintains and reviews the risk register which sets out the nature, risk levels and control measures for material risks faced by each department and the Group as a whole and oversees the overall management of the principal areas of risk.

The RMC comprises all Executive Directors and Senior Management of the Group and reports directly throughout the Board on the oversight and management of principal operational and strategic risks, while financial and compliance risks are overseen in coordination with the AC.

The Board is of the view that the systems of risk management and internal control have been in place throughout the financial year under review and up to the date of approval of this Annual Report and Financial Statements.

RISK MANAGEMENT POLICY

The Board recognises that its primary responsibility is to ensure the long-term viability of the Group. One of the key tasks is to understand the principal risks associated with all aspects of the business that the Group is engaged in, as all significant business decisions require the incurrence of risks. The Group’s Integrated Risk Management policy seeks to identify and reduce or mitigate risks to its properties, interests and employees, and to minimise and contain the costs and consequences in the event of harmful or damaging incidents that may arise in the pursuit of its business objectives.

RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

Written policies and procedures are established in the form of the Group’s Operations Manual and the Integrated Risk Management Framework. They serve as guidelines for best work practices and provide tools to identify and manage risks. A Risk Register is maintained to record the key risks and it is reviewed and updated annually as well as when new risks are identified. Control measures are discussed in RMC meetings and documented.

The Group’s risk management framework is underpinned by the following four key elements:-

1. Developing a corporate risk profile;
2. Establishing an integrated risk management function;
3. Practising integrated risk management; and
4. Ensuring continuous risk management learning.



STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

The Group's two principal operating segments, the construction and manufacturing divisions are managed separately to provide a more relevant framework for addressing the different types of risk associated with each business. Operationally, Senior Management evaluates and manages risk within their purviews, reporting directly to the Executive Directors. This enhances communication and clearly defines the lines of authority and facilitates reporting. The duties and responsibilities of designated employees are also communicated to them at the point of employment. As an additional measure, the Executive Directors are involved directly in the management of operational and financial controls. The risk profiles are deliberated by the RMC, which subsequently reports its findings to the Board. This practice ensures close monitoring of the operating subsidiaries and robust oversight by the Board. In addition, the Executive Directors and Senior Management exercise direct supervision through project site visits and factory floor inspections.

In respect of FY2026, the Group undertook a preliminary sustainability risk and financial connectivity mapping exercise to align its risk profiles with IFRS S1 and IFRS S2, as well as to review its risk categories across EESG pillars. This exercise maps climate-related physical and transition risks directly to their potential operational and financial impacts on the Group.

Monthly reviews are conducted for both the construction and manufacturing divisions to monitor progress, operational efficiency and ground-level risks. Key matters and material risk exposures identified during these reviews are directly channelled by the Executive Directors and Senior Management to the RMC and then to the Board. In this way, the risks faced at the operational level are conveyed to the Board who possesses the authority to review, formulate and implement appropriate control mechanisms. Thus, the Board remains well informed and able to effectively manage the control environment in the Group.

INTERNAL AUDIT FUNCTION

The Group's internal audit function which reports directly to the AC, is outsourced to an independent professional service firm. The Internal Auditors perform independent and systematic reviews of the Group's internal control systems based on an approved internal audit plan.

Their findings, key recommendations and Management's implementation progress are reported directly to the AC on a periodic basis. Follow-up reviews are systematically conducted to verify that agreed corrective actions are promptly implemented, ensuring continuous control effectiveness. In addition, the Board, with the assistance of the AC and RMC, continuously evaluates the Group's internal control framework to ensure it remains robust.

ADEQUACY AND EFFECTIVENESS OF THE GROUP'S RISK MANAGEMENT AND INTERNAL CONTROL SYSTEMS

The Board has received assurance from the Managing Director and Executive Directors (including the primary financial management lead) that the Group's risk management and internal control systems are operating adequately and effectively in all material aspects based on the risk management and internal control systems of the Group.

For the financial year under review, the Board is satisfied that the risk management and internal control systems were reasonably effective in managing the Group's risks and that no significant deficiencies were identified. Nevertheless, the Board will continue to assess the need to employ suitable measures to enhance the Group's control environment.

Pursuant to Paragraph 15.23 of the MMLR of Bursa Securities, the External Auditors have reviewed this SORMIC under a limited assurance engagement. Their limited assurance engagement was performed in accordance with the Audit and Assurance Practice Guide (AAPG) 3 Guidance for Auditors on Engagement to Report on Statement on Risk Management and Internal Control issued by the Malaysian Institute of Accountants.

Based on their limited assurance engagement, the External Auditors have reported to the Board that nothing has come to their attention that causes them to believe this SORMIC has not been prepared in all material aspects in accordance with disclosure required by Section 7 of the Guidelines, or that the SORMIC is factually inaccurate.

Moving forward, the Group will continue to improve and enhance the existing systems of risk management and internal controls, taking into consideration the changing business environment.

This SORMIC is made in accordance with the resolution of the Board dated 28 August 2026.



OTHER INFORMATION

1. UTILISATION OF PROCEEDS

No proceeds were raised by the Company from any corporate proposals during the financial year ended 30 June 2026 ("FY2026").

2. AUDIT AND NON-AUDIT FEES

Audit fees payable to the External Auditors by the Group and the Company for FY2026 amount to RM412,760 and RM73,400 respectively.

Non-audit fees payable to the External Auditors by the Company for FY2026 amount to RM10,000 being services rendered in relation to the review of the Statement on Risk Management and Internal Control.

3. MATERIAL CONTRACTS

There were no material contracts entered into by the Company and its subsidiaries involving the interests of the directors or major shareholders.

4. CONTRACTS RELATING TO LOAN

There were no contracts relating to loan by the Company and its subsidiaries in respect of item 3.



AUDIT COMMITTEE REPORT

The Board of Directors of Pintaras Jaya Berhad (“PJB” or “the Company”) is pleased to present the Audit Committee (“AC”) Report for the financial year ended 30 June 2026 (“FY2026”). The AC was established to assist the Board of Directors of the Company (“Board”) in effectively fulfilling its statutory and fiduciary obligations. Through objective and impartial assessments, the AC offers independent assurance and support to the Board regarding risk management, internal controls, governance and external accountability responsibilities.

The authorities and duties of the AC are governed by the Terms of Reference of the AC. The Terms of Reference of the AC can be accessed from the Company’s website at www.pintaras.com.my.

(A) MEMBERS OF THE AC

The AC comprises three (3) Non-Executive Directors, a majority of whom are Independent Directors.

During FY2026, the AC comprised the following directors:

Phe Kheng Peng (Chairperson)
Independent Non-Executive Director

Chiu Wei Siong (Member)
Non-Independent Non-Executive Director

Nurhalida Binti Dato’ Seri Mohamed Khalil (Member)
Independent Non-Executive Director

(B) MEETINGS

During FY2026, four (4) AC meetings were held.

Details of attendance of the AC Members are as follows:

AC Members	No. of Meetings Attended
Phe Kheng Peng	4/4
Chiu Wei Siong	4/4
Nurhalida Binti Dato’ Seri Mohamed Khalil	4/4

During FY2026, the AC met with the External Auditors twice to discuss the audit plan, scope and findings for the prior financial year. As no matters of concern were raised that warranted further discussions, no private session was deemed necessary.



AUDIT COMMITTEE REPORT

(C) ACTIVITIES

A summary of the activities undertaken by the AC in discharging its functions and duties during FY2026 included a review of the following:

- a) the draft audited financial statements for the financial year ended 30 June 2025, including the auditors' report and key audit matters;
- b) the AC report and statement on risk management and internal control for inclusion in the Annual Report 2025 prior to the Board's approval;
- c) the External Auditors' Reports in relation to audit, accounting and internal control issues arising from the audit and updates of the developments on accounting standards issued by the Malaysian Accounting Standards Board;
- d) the quarterly financial results prior to the Board's approval and announcement;
- e) the audit plan of the External Auditors and their scope of work for FY2026;
- f) annual assessment of the performance and work carried out by the External Auditors and their effectiveness and independence;
- g) the major findings on internal audit reports and Management's response to the findings and ensuring corrective actions recommended by the Internal Auditors on the reported weaknesses are acted upon;
- h) internal audit plan for the financial years 2027 and 2028;
- i) related party transactions; and
- j) conflict of interest or potential conflict of interest.

The AC has obtained a written assurance from Messrs Baker Tilly Monteiro Heng PLT as External Auditors on 25 May 2026 confirming their independence. The AC and the Board agreed and concluded that the External Auditors are and have been independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements and they have met the criteria of suitability. The AC is also satisfied with the quality of services and adequacy of resources the External Auditors provided to the Group.

The Nomination Committee has reviewed and assessed the term of office and performance of the AC and each of its members, and the Board is satisfied that the AC and its members have discharged their functions, duties and responsibilities in accordance with the AC's Terms of Reference.

(D) INTERNAL AUDIT FUNCTION

An internal audit function has been set up to undertake regular reviews of the Group's system of controls, policies and procedures, implementation and operation. The primary objective of the internal audit function is to provide assurance on the adequacy and effectiveness of the risk, control and governance framework of the Group by bringing an independent, systematic and disciplined approach to anticipating potential risk exposures over key business processes within the Group.

The Group has appointed a professional service firm to assist the Board and the AC in carrying out this function. The Internal Auditors report directly to the AC who reviews and approves the annual internal audit plan.

During FY2026, the internal audit function performed various internal audit activities in accordance with the plan to ascertain the adequacy of the internal control systems and make recommendations for improvement where weaknesses exist. The Internal Auditors audited the Group's construction division in Singapore focusing on project management as well as the manufacturing division focusing on sales and marketing. They also presented the internal audit plan for the financial years 2027 and 2028.

Internal Audit Reports were issued together with recommendations which were then submitted to Management for response and corrective action. Audit findings and Management's implementation progress were deliberated during the AC meetings and final audit reports were presented to the Board for notation.

The cost incurred in managing the internal audit function in respect of FY2026 was RM37,325.



SUSTAINABILITY STATEMENT

The Board of Directors (“Board”) of Pintaras Jaya Berhad (“PJB” or “Company”) and its subsidiaries (collectively, “the Group”) is pleased to present our Sustainability Statement for the financial year ended 30 June 2026 (“FY2026”).

This statement outlines the Group’s strategy and management of sustainability-related matters. The Group remains committed to ensuring that Economic, Environmental, Social and Governance (“EESG”) considerations and sustainable practices are incorporated into our business operations to enhance operational efficiency, profitability and create long-term value for its stakeholders.

SCOPE AND BASIS OF SCOPE

This statement covers the sustainability performance across the material operational activities of the Group in Malaysia (“MY”) and Singapore (“SG”) for the period of 1 July 2025 to 30 June 2026. The entities covered in this statement include PJB and its active subsidiaries involved in the core businesses, specifically, construction and manufacturing operations.

Subsidiaries of the Company that are not directly involved in the core businesses, have no ongoing operations or are dormant, are excluded due to their minimal impact on the Group’s overall sustainability performance and progress. The reporting scope methodology remains consistent with the previous reporting years, allowing for a meaningful year-on-year comparison of performance data.

REPORTING FRAMEWORK AND STANDARDS

This statement has been prepared in accordance with the Main Market Listing Requirement of Bursa Malaysia Securities Berhad (“Bursa Securities”), with reference to the Sustainability Reporting Guide and its accompanying Toolkits issued by Bursa Securities as the reporting framework.

In line with the implementation roadmap under Malaysia’s National Sustainability Reporting Framework, the Group is aligning its disclosures with the IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2). As part of this ongoing implementation, the Group currently aligns its internal sustainability risk monitoring practices and division-level operational risk profiles with financial considerations.

STATEMENT OF ASSURANCE

The information and data presented in this statement have been derived from the Group’s internal reporting systems and records. To ensure data accuracy and reliability, disclosures have been internally reviewed by Management. While this statement has not been subjected to an assurance process, the Group remains committed to continually strengthening its sustainability data governance and will consider seeking assurance as our reporting processes mature over time.

SUSTAINABILITY GOVERNANCE

The Board has collective oversight of the Group’s sustainability strategies, overall performance and climate-related risks across our business divisions. To ensure effective execution, risk management responsibilities are delegated to the Risk Management Committee (“RMC”), which is led by all Executive Directors. The RMC works closely with Management to identify, evaluate and manage material sustainability matters, including physical and transition climate risks as an integral part of the Group’s business strategy.

Management, including the Heads of Department (“HODs”), is responsible for integrating sustainability considerations in the day-to-day operations of the Group. Independent oversight of the Group’s internal control environment and governance is maintained by the Audit Committee (“AC”), supported by the internal audit function which reports directly to the AC.

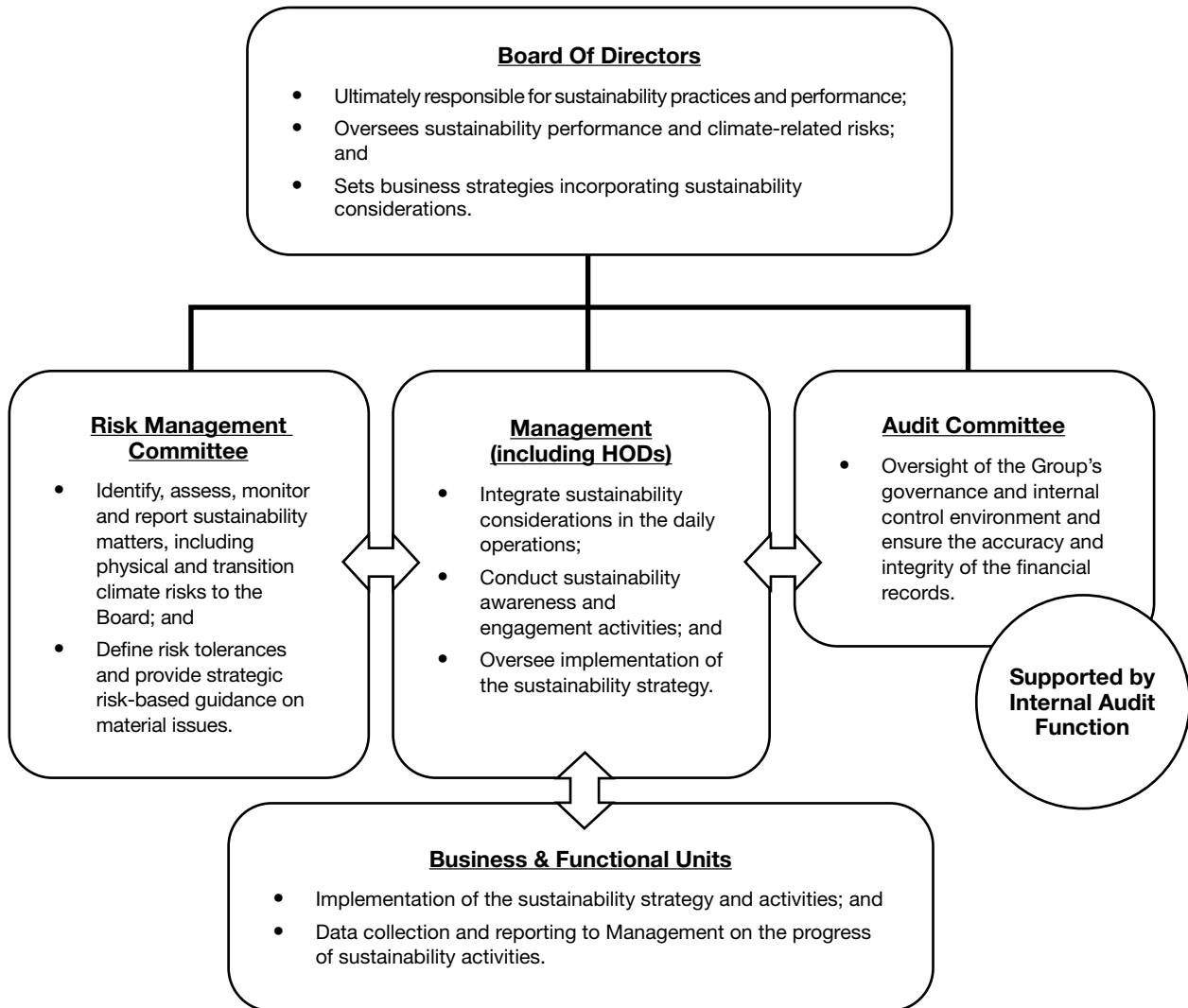
Business and functional units are led by their respective HODs to work across the Group’s principal activities and report to the Executive Directors and Management to maintain sound business ethics, operational controls and corporate stewardship.



SUSTAINABILITY STATEMENT

During the financial year, the Group refined its sustainability governance structure to explicitly integrate the oversight roles of the RMC and AC, further strengthening strategic risk integration and internal controls across all operations.

SUSTAINABILITY GOVERNANCE STRUCTURE AND RESPONSIBILITIES





SUSTAINABILITY STATEMENT

STAKEHOLDERS ENGAGEMENT

We recognise that it is vital to ensure our management approaches remain adaptable to the evolving dynamics of our business and operating environment in order to meet stakeholders' expectations. At the same time, we are committed to creating long-term value for our stakeholders.

The following outlines the Group's stakeholders' engagement activities and approaches:

Stakeholder	Goal	Management Approach	Mode and Frequency
Government agencies, authorities and regulators	- Statutory and regulatory compliance - Regulation review and formulation	- Compliance with Government policies, laws and regulations - Compliance with stock exchange requirements	- Meeting and discussion as and when needed - Site inspections from time to time - Workshops and seminars
Shareholders/ Potential Investors	To provide regular updates on financial performance, business strategies and other issues	- Clear and timely communication on operation and financial performance - Timely corporate information updates - Sustainability of value creation - Ethical business practices - Talent attraction and retention - Regulatory compliance	- Quarterly financial results - Announcements to Bursa Securities throughout the year - Annual General Meeting - Press releases as and when needed - Annual Report - Fund manager and analyst meetings - Selected business associates during business meetings
Employees	- Career development and progression - Skill and capability enhancement - Performance review	- Ethical business practices - Occupational safety and health - Staff training and upskilling - Whistleblowing channel	- Meetings and discussions as and when needed - Annual employee performance evaluation - Internal training programmes - Interaction during work
Customers	- Timeliness in delivery with satisfactory quality and good safety record - Identification of customer needs	- Timeliness in delivery with satisfactory quality - Quality execution of works	- On-site inspections - Progress reports and meetings - Industry events - Customer feedback and communication - Customers' satisfaction survey
Suppliers/ Sub-contractors	- Transparent and fair procurement - Effective pricing - Compliance with terms and conditions of business contracts - Safe project sites and health standards	- Timeliness in delivery - Product and service quality - Price competitiveness - Transparent and fair business processes - Compliance with terms and conditions of business contracts - Anti-Bribery & Anti-Corruption and Whistleblowing policies	- Supplier/Sub-contractor appraisal and evaluation - Periodical progress reports - Site visit/Interview - Meetings as necessary throughout the year
Communities	- Ethical business practices - Support deserving community efforts and underprivileged groups - Create economic, environmental and social value	- To monitor wastage management - Ensure all work activities do not cause undue pollution to society and to provide a sustainable built environment	Corporate social responsibility initiatives



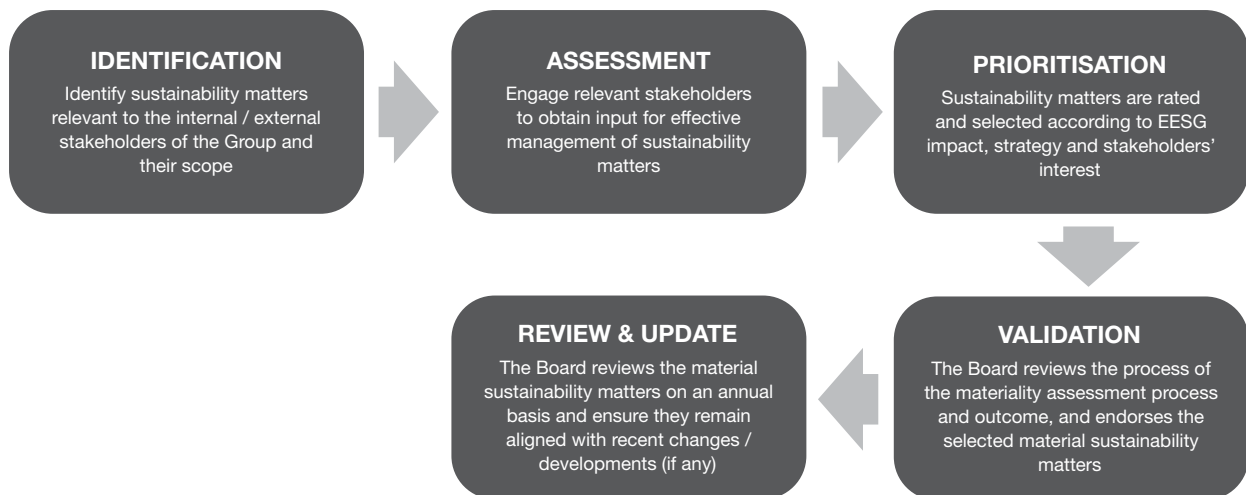
MATERIALITY ASSESSMENT

The Group has adopted a structured process to determine the relevant material sustainability topics that are of key interest to our stakeholders and that reflect substantive impacts arising from its business activities. This assessment took into consideration the views and concerns of the Group's stakeholders such as shareholders, potential investors, customers, suppliers, employees, community and regulators.

The materiality evaluation process focuses on the identification, assessment and prioritisation of the Group's stakeholders and its material sustainability matters, with the primary objective of determining the significance of each EESG matter to the Group's business and its key stakeholders. Under this framework, EESG matters are prioritised based on criteria that:

- reflect the Group's significant EESG impact; and/or
- substantively influence the assessments and decisions of stakeholders.

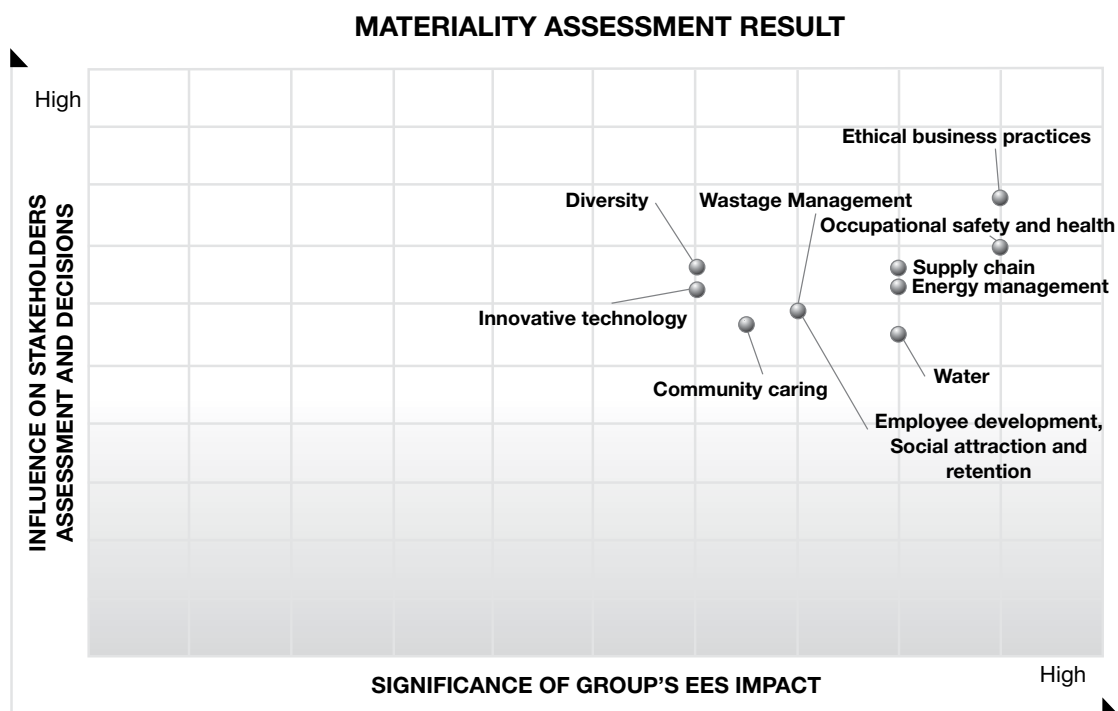
The following five (5)-step process is used to determine the Group's material sustainability matters:





MATERIAL SUSTAINABILITY MATTERS

The Group's sustainability framework remains anchored on three (3) key themes being sustainable business growth, environmental stewardship and social responsibility. These themes reflect the Group's commitment across the Economic, Environmental and Social dimensions of EESG with governance serving as the foundation that ensures accountability. For FY2026, the Group maintained its existing materiality matrix as presented below, as the previously identified material sustainability matters remain aligned with our strategic priorities across EESG dimensions.



In line with the updated Sustainability Reporting Framework of Bursa Securities and national transition roadmap toward IFRS Sustainability Disclosure Standards, the Group strengthened its internal sustainability governance and risk integration through the following initiatives:

- Reviewed and aligned our core EESG Pillars with our division's Enterprise Risk Management risk categories to ensure consistent risk identification across all operations.
- Conducted a review of mapping IFRS S2 climate-related risks, encompassing both physical and transition risks into the division-level operational risk profiles.
- Initiated a preliminary qualitative assessment mapping of identified EESG risks and opportunities to corresponding financial line items and operational cost drivers (IFRS S1 focus).

Sustainable Business Growth

We strive to deliver the highest quality of work with timely delivery to our clients. Under our Economic pillar, the Group ensures quality services and products through the following commitments:

- Delivering innovative, practical and cost-effective solutions to meet clients' requirements.
- Prioritising clients' satisfaction through professionalism, quality control and timely completion of projects.
- Continuously improving business processes to achieve higher standards and operational efficiency.



SUSTAINABILITY STATEMENT

The following sections outline our sustainability practices and performance metrics aimed at achieving these economic goals.

Supply Chain

Supply chain management plays a vital role in optimising operational efficiency, managing costs and supporting the Group's long-term financial resilience. Our supply chain practices are implemented through a systematic procurement process that supports both construction projects and industrial manufacturing operations, ensuring that vendor selection and materials meet our ISO 9001:2015 Quality Management System standards.

We prioritise working with local suppliers and vendors to support domestic businesses, optimise logistics costs and reduce transportation-related carbon emissions in line with our environmental stewardship commitments.

Across all operating divisions, our group target is to continuously maximise local vendor engagement where commercially and technically viable, prioritising domestic procurement for site supplies, equipment maintenance and regional logistics to maintain high local spend level.

The table below summarises the breakdown for local and non-local sourcing for major items:

Division	Locally sourced	Imported Items
Construction	Concrete, cement, rebar, steel bar, and fuel.	Hydraulic component, geotechnical instruments and machinery.
Manufacturing	Packaging material, printing inks, tin plates and wires.	Tin plates, tin free steel and machinery.

For FY2026, our SG construction operations achieved nearly 100% local procurement, reflecting a strong commitment to domestic market integration. Our MY operations recorded a non-local spend of approximately 60%, which was primarily driven by the manufacturing division due to the procurement of specialised raw materials, technical components and industrial machinery where domestic alternatives are unavailable or economically unviable.

The table below illustrates the proportion of spending on local and foreign suppliers from FY2024 to FY2026:

	FY2024		FY2025		FY2026	
	MY	SG	MY	SG	MY	SG
Local	88%	99%	44%	100%	40%	100%
Foreign	12%	1%	56%	-	60%	-
TOTAL	100%	100%	100%	100%	100%	100%

Notes:

1. Local suppliers/vendors refer to companies or persons that provide products or services to the Group and are based in the same geographic market as the reporting division.
2. Performance percentages in the above table are rounded to the nearest whole number.

Ethical Business Practices

We believe that maintaining high-level ethical business practices forms the foundation of sustainable business operations. Hence, we have incorporated strong ethical principles into our corporate culture and in our business dealings.

Our Code of Conduct ("Code") outlines our commitment to the highest level of ethics and integrity. It is supported by our Whistleblowing Policy, Anti-Bribery and Anti-Corruption ("ABAC") Policy and Managing Conflict of Interest Policy and Procedures, which collectively guide ethical decision-making across all levels of the organisation. These policies apply to all directors, employees and business partners across our operations.

The Group is dedicated to preventing corruption, particularly in high-risk areas such as procurement, tendering, subcontractor engagement and supply chain management. Applying a risk-based training approach, ABAC briefings are mandatory during onboarding for all newly recruited executive and supervisory personnel across office, site and factory environments as these roles involve operational oversight and vendor interactions. General site and factory workers are governed under the Code and operational site rules.



SUSTAINABILITY STATEMENT

The table below illustrates the percentage of employees who received training on anti-corruption from FY2024 to FY2026:

Employee Category	FY2024	FY2025	FY2026
Top management	0.44%	0.00%	0.00%
Middle management	0.44%	0.45%	2.18%
Frontline management	1.31%	2.03%	2.61%
Non-managerial employees	0.44%	1.58%	2.40%

To ensure continuous risk oversight, corruption-related risk assessments were conducted across 100% of our business operations during FY2026, maintaining the 100% coverage achieved in FY2025 and marking significant progress from 33% in FY2024. This exercise involved departmental risk evaluations reviewed and verified through management declarations submitted by HODs.

Our target across all operations is to maintain a zero-tolerance stance against bribery and corruption, ensuring 100% operational risk assessment coverage and continuous enforcement of our ABAC.

We are pleased to report zero confirmed incidents of corruption across our business operations in FY2026, maintaining our clean track record from FY2024 and FY2025.

Data Privacy and Security

We recognise the importance of protecting stakeholder information and maintaining trust across our operations. We are committed to handling personal data responsibly and in accordance with the Personal Data Protection Act 2010 and applicable regulatory requirements.

To safeguard data integrity, privacy and security, we implement the following measures:

- Limiting access to confidential and corporate data strictly to authorised personnel only and a need-to-know basis.
- Responding to data-related enquiries or concerns in a timely manner.
- Applying continuous updates to cybersecurity controls and system access permissions to prevent unauthorised access or data leakage.

Our target across all operating divisions is to maintain zero substantiated complaints concerning breaches of customer privacy and zero losses of customer data annually.

For FY2026, we are pleased to have recorded zero substantiated complaints concerning breaches of customer privacy and zero instances of loss of customer data, maintaining our clean record from FY2024 and FY2025.

Innovation and Technology

The Group's construction and manufacturing services are delivered by skilled and experienced engineers and technical personnel. To maintain operational excellence, we provide regular training to keep our workforce abreast of technological advancements, including the application of digital tools in geotechnical engineering and design, and innovations in construction method and materials.

Following our acquisition of additional production machinery in FY2025, we continue to optimise manufacturing capabilities across our plant operations. These investments enhance operational efficiency, product consistency and output capacity while supporting our long-term strategy to optimise resource utilisation and lower environmental impacts.

Our commitment to innovation supports improved productivity, quality and sustainability outcomes across our projects and operations.



SUSTAINABILITY STATEMENT

Environmental Stewardship

We are committed to minimising our environmental footprint by driving resource efficiency, responsible waste management and operational improvements across our construction and manufacturing activities. Environmental governance is operationalised through internationally recognised management systems tailored to our regional business units:

Construction, SG	Operations are certified under ISO 14001: 2015 (Environmental Management System) and ISO 9001: 2015 (Quality Management System), providing a certified framework for environmental risk control, pollution prevention and continuous improvement.
Construction and manufacturing, MY	Operations are certified under ISO 9001:2015 (Quality Management System), with environmental compliance, resource conservation and waste management standard operating procedures directly integrated into core operational processes.

Building on the above frameworks, the Group's environmental initiatives focus on energy conservation, circular water management and responsible waste disposal.

Energy Consumption and Greenhouse Gas Emission

Diesel, natural gas and electricity represent the Group's main operational energy sources. Diesel serves as our primary operational fuel, powering heavy site machinery such as piling rigs, cranes, excavators, generators, air compressors and welding equipment across our core construction division. It is also utilised across both the construction and manufacturing divisions for company vehicles and logistics fleets. Natural gas drives thermal manufacturing processes, while electricity powers facility operations, site equipment, lighting and administrative infrastructure across our offices, construction sites, factory, stores and dormitories.

To enhance our environmental data tracking, we expanded our reporting scope in FY2026 to include natural gas, liquefied petroleum gas ("LPG") and petrol alongside diesel and electricity. Natural gas and LPG are utilised for heating, forklift operations and thermal processes in our manufacturing division, while petrol fuels passenger and executive vehicles used for business purposes under both divisions. This inclusion provides a more comprehensive baseline of our direct fuel consumption and operational carbon footprint.

In FY2026, we recorded an increase in electricity usage in our manufacturing division due to additional manufacturing shifts to fulfil client orders, heavy mobilisation of plant machinery and temporary equipment inefficiencies during peak production months. However, the overall electricity consumption decreased across the Group, supported by energy conservation efforts and the installation of solar panels at our SG operations.

The Group continues to closely monitor machinery performance and schedule regular maintenance to optimise overall energy efficiency.

The table below illustrates the Group's total energy consumption from FY2024 to FY2026:

Energy	Measurement unit	FY2024	FY2025	FY2026
Electricity	MWh	1,539.73	1,848.87	1,805.64
Diesel	MWh	43,429.09	50,674.65	59,810.91
Natural Gas	MWh	N/A	N/A	1,553.82
LPG	MWh	N/A	N/A	346.16
Petrol	MWh	N/A	N/A	382.75
TOTAL		44,968.82	52,523.52	63,899.28



SUSTAINABILITY STATEMENT

The Group acknowledges the importance of reducing carbon emissions that adversely affect the global climate and our environment. Hence, apart from promoting basic energy conservation measures, both our operations in MY and SG implement the following energy and fuel reduction measures:

- LED lighting retrofits are used across our sites and facilities, while our manufacturing plant utilises transparent corrugated wall panels to maximise natural daylighting.
- We enforce machinery idling reduction practice, logistic optimisation and efficient fleet routing to minimise direct fuel consumption.

As a key milestone in FY2026, our SG operations successfully commissioned and commenced operations of a solar photovoltaic (PV) system at our Tuas facility. During FY2026, the system generated 119,576.55 kWh of clean solar energy, of which 41,466.55 kWh was self-consumed on-site and 78,110 kWh was exported to the electricity grid. This self-consumed solar energy directly reduced our reliance on grid electricity, lowered our Scope 2 carbon footprint and aligns with the Group's environmental objectives and energy conservation goals.

Our greenhouse gas emissions tracking is part of our commitment to environmental responsibility, initiating efforts to quantify and monitor our operational emissions.

Our emissions data covers both Scope 1 direct fuel combustion, including newly added energy sources (natural gas, LPG and petrol) and Scope 2 indirect electricity consumption, as presented in the table below:

Emission Scope	Source of Emissions	FY2025 Activity Data	Estimated Emissions	FY2025 Activity Data	Estimated Emissions
Scope 1	Diesel	4,800,756 L	15,308 tCO ₂ e	5,666,297 L	15,081.13 tCO ₂ e
	Natural gas	N/A	N/A	147,142 m ³	307.39 tCO ₂ e
	LPG	N/A	N/A	47,746 L	74.35 tCO ₂ e
	Petrol	N/A	N/A	40,289 L	94.27 tCO ₂ e
Scope 2	Electricity	1,848,870 kWh	1,337 tCO ₂ e	1,805,636 kWh	1,252.41 tCO ₂ e

As our total energy and fuel usage naturally varies with business growth, construction project volume and factory output, the Group focuses on driving operational efficiency rather than capping overall consumption.

While formal numerical targets have not been established at this stage, we continuously track our baseline data to identify opportunities for efficiency improvement across our operations.

Water

Our construction and manufacturing divisions require higher water usage for piling, drilling and metal containers production than that of the office operations. Nevertheless, we acknowledge that water scarcity is a growing global concern and are therefore committed to embracing a culture of water stewardship across all operational levels.

To optimise resource efficiency and minimise our environmental footprint, we apply circular water management principles alongside other complementary initiatives as outlined below:

- We harvest and repurpose rainwater across our construction project sites for non-potable operational activities including dust suppression, vehicle wheel washing and general facility cleaning, directly reducing our reliance on municipal treated water supply.
- At our factory, we utilise closed-loop water recycling tanks to actively treat and recirculate processed water. During FY2026, non-municipal and recycled sources accounted for approximately 10% of total operational water usage, establishing a measurable performance baseline to guide future recovery and efficiency targets.
- We promote daily water saving habits across our offices, facilities and project sites such as turning off taps when not in use and routine leak inspections to eliminate unnecessary consumption.



SUSTAINABILITY STATEMENT

In FY2026, the Group achieved a reduction in total overall water consumption compared to FY2025 and FY2024. This positive performance reflects our ongoing focus on water efficiency and responsible resource management across our project sites and operating facilities.

The table below compares the Group's total water consumption from FY2024 to FY2026:

Energy	Measurement unit	FY2024	FY2025	FY2026
Total volume of water used	Megalitres	101.28	34.42	30.47

Building on our FY2026 water reduction achievements, the Group remains committed to enhancing water stewardship. We will continue improving water efficiency through water production intensity monitoring, focusing on baseline tracking and leak prevention across all our operations.

Wastage Management

The Group is committed to optimising resource efficiency, minimising material wastage and promoting circular disposal practice to reducing the environmental impact of our operations across both construction and manufacturing divisions. Our primary waste streams centre on steel bars, ready-mix concrete and tinsplate scrap.

To maintain strict material efficiency, project sites and manufacturing operations establish a theoretical percentage of tolerable wastage and record the actual wastages for the materials used. Deviations from tolerable wastage are then investigated and mitigated.

In FY2026, wastage performance across our operating entities reflected their respective project intensities and production cycles:

Construction, SG	Active project volume expanded during the financial year, leading to higher overall usage of primary structural building materials. Driven by this increased operational intensity, average wastage rates for ready-mix concrete (foundation works) and steel bars (foundation works) were 11.0% and 10.2% respectively for FY2026 compared to 10.0% and 8.0% in FY2025, and 17.5% and 7.8% in FY2024. Site management continues to apply proactive inventory controls, enhanced cutting optimisation and on-site material reuse protocol to maintain material efficiency across all active project sites.
Construction, MY	Following a period of project lull, our MY construction division initiated new project works during the third and fourth quarters of FY2026. As these projects are in their initial execution phases, full year material wastage data collection is currently underway to establish operational baselines.
Manufacturing, MY	Driven by ongoing improvement activities in process capability and material utilisation, our manufacturing operation successfully reduced average tinsplate waste from 19.9% and 17.4% in FY2024 and FY2025 respectively to 16.9% in FY2026, further improving raw material yield.

Other operational wastes such as surplus site excavation materials and inert soil are managed in accordance with local site disposal guidelines and earthwork management plans. Scheduled waste and toxic industrial by-products generated from the manufacturing operations are stored in designated, compliant facilities and collected for treatment by licensed waste management contractors in compliance with environmental regulations.



SUSTAINABILITY STATEMENT

The table below outlines the Group's primary material waste diversion for FY2025 and FY2026:

FY2025 Waste Diversion (in metric tonnes)			
Division	Waste generated	Waste diverted from disposal	Waste directed to disposal
Construction	10,482	110	10,372
Manufacturing	895	895	-

FY2026 Waste Diversion (in metric tonnes)			
Division	Waste generated	Waste diverted from disposal	Waste directed to disposal
Construction	38,161	99	38,062
Manufacturing	825	825	-

Outlined below are the waste reduction practices applied across our day-to-day operations:

Construction

- Any excess ready-mix concrete is used to produce concrete blocks, spacer blocks and pavers for project sites use.
- Concrete ordering is strictly controlled by Site Project Managers, prohibiting site supervisors from placing excess orders unless dictated by site emergencies.
- Reusable precast concrete slabs are deployed for silo bases and kentledge setups, eliminating waste and disposal associated with traditional in-situ slab hacking.
- Steel bar offcuts are repurposed for other steel fabrication works or collected for recycling.
- Concrete or rock debris from hacking work are repurposed as hardcore for platform support.
- Large water tanks are stationed at our stores and project sites to harvest rainwater for non-portable operational use, such as equipment washing, dust suppression and general site maintenance.

Manufacturing

- All tin plate orders are cut to size.
- Tin plate offcuts are collected for recycling.

We are committed to minimising our environmental footprint by reducing operational waste and maximising recycling across all business activities. In manufacturing, we aim to keep process reject rates below 1.0% and repurpose scrap internally, such as converting 5L RIM blank discs into 1L bottom components. In construction, we optimise material procurement and ordering to minimise site scrap. Across both divisions, we ensure all remaining scrap metal, steel bars and tinplate sheets are transferred to licensed recycling vendors to divert waste from landfills.

Social Responsibility

Our employees are the foundation upon which we build all our business initiatives and carry out our day-to-day activities.

We take responsibility to ensure that people who work with us have a safe and healthy working environment, along with appropriate education and training to create opportunities for them to seek challenges and grow.

In this regard, the Group strives to meet the expectations, ambitions and aspirations of the employees by providing the necessary support to achieve their personal and career development goals. Relevant trainings and upgrading of skills as well as mentoring by senior employees are provided to all levels of personnel.

Board and Employee Diversity

The Group operates in the piling construction and manufacturing sectors, industries that traditionally attract a predominantly male workforce due to the physically demanding and technical nature of work. As such, gender diversity across the operational workforce remains inherently imbalanced. To maintain operational safety and performance, the Group does not fix numerical gender or age quotas, instead, recruitment, site assignment and career progression are guided strictly by merit, technical capability and qualifications.

However, across our corporate, office and administrative functions, female employees account for our majority workforce, reflecting an inclusive hiring approach where site physical constraints do not apply.



SUSTAINABILITY STATEMENT

At the governance level, the Board maintains a balanced composition with female representation exceeding 30% in line with the recommendation under the Malaysian Code on Corporate Governance. This reflects the Group's commitment to promoting diversity at the leadership level and ensuring a wide range of perspectives in strategic decision-making.

The Board continues to value diversity in all forms including gender, age, experience and expertise as a key contributor to effective governance and operational excellence, and remains committed to fostering an inclusive culture and enhancing diversity where practicable, particularly in support functions and leadership roles.

The Board's diversity breakdown by age and gender for FY2026 remains unchanged from FY2025 and FY2024, as shown below:

Directors			
Age range	Gender		Total
	Male	Female	
30 – 50	37.50%	0.00%	37.50%
Above 50	25.00%	37.50%	62.50%
TOTAL	62.50%	37.50%	100.00%

Note:

The breakdown above includes the alternate director in the calculation

Meanwhile, the following are the tabulations of the workforce diversity breakdown by age and gender from FY2024 to FY2026:

Employees (FY2024)					
Employee Category	Gender		Age		
	Male	Female	Under 30	30 – 50	Above 50
Top management	1.52%	0.44%	0.00%	1.09%	0.87%
Middle management	5.66%	1.31%	0.00%	3.70%	3.27%
Frontline management	11.98%	8.50%	7.63%	10.24%	2.61%
Non-managerial employees	66.67%	3.92%	16.78%	44.44%	9.37%
TOTAL	85.83%	14.17%	24.41%	59.47%	16.12%

Employees (FY2025)					
Employee Category	Gender		Age		
	Male	Female	Under 30	30 – 50	Above 50
Top management	1.13%	0.45%	0.00%	0.68%	0.90%
Middle management	3.60%	1.35%	0.00%	1.80%	3.15%
Frontline management	6.08%	3.83%	2.70%	4.96%	2.25%
Non-managerial employees	75.68%	7.88%	21.17%	52.25%	10.14%
TOTAL	86.49%	13.51%	23.87%	59.69%	16.44%



SUSTAINABILITY STATEMENT

Employees (FY2026)					
Employee Category	Gender		Age		
	Male	Female	Under 30	30 – 50	Above 50
Top management	1.09%	0.65%	0.00%	0.65%	1.09%
Middle management	5.23%	0.87%	0.00%	3.27%	2.83%
Frontline management	6.32%	3.49%	1.30%	6.32%	2.18%
Non-managerial employees	75.16%	7.19%	20.70%	52.29%	9.37%
TOTAL	87.80%	12.20%	22.00%	62.53%	15.47%

Occupational Safety and Health (“OSH”) – Lost Time Injury & Fatality Incident

The health, safety, and physical well-being of our workforce are fundamental to operational resilience. The Group enforces robust health and safety controls tailored to our regional operating environments:

Construction, SG	Demonstrating top-tier safety governance, our SG operations maintain bizSAFE Star accreditation, the highest level recognised by Singapore’s Workplace Safety and Health (WSH) Council alongside certified ISO 45001:2018 (Occupational Health and Safety Management System) and ISO 9001:2015 standards. This dual framework ensures independent third-party audits of our site risk assessment, hazard controls and safe work procedures.
Construction and manufacturing, MY	Safety governance, site hazard mitigation and worker protection protocols are integrated directly to our certified ISO 9001:2015 Quality Management System standard operating procedures and strictly aligned with local Department of Occupational Safety and Health requirements.

The Group sustained its strong safety record in FY2026, maintaining zero fatality incidents for three consecutive years (FY2024 to FY2026). Lost Time Injury (“LTI”) cases decreased significantly to 2 cases in FY2026 (down from 10 cases in FY2025 and 14 cases in FY2024), resulting in an average LTI rate of 0.14 per 200,000 hours worked, compared to 1.48 in FY2025 and 1.92 in FY2024.

In the event of any workplace incidents, our staff promptly report the matter immediately to their supervisor and the Human Resource Department, followed by investigations and the execution of appropriate corrective measures.

Guided by our commitment to workplace safety and continuous improvement, we target zero workplace fatalities and continuous strive to reduce LTI rates and accident severity across all project sites and manufacturing facilities.

OSH Training

Various safety and health programmes are conducted regularly including daily tool box meetings at project sites to inculcate a mindset on safety awareness and practices amongst the employees, workers and contractors who are trained to anticipate, recognise, evaluate, control and manage possible safety and health hazards arising at the workplace.

To strengthen our safety culture, a total of 226 employees received training on health and safety standards compared to 127 employees in FY2025 and 76 employees in FY2024, reflecting our expanding commitment to workforce health and safety.



SUSTAINABILITY STATEMENT

Key safety and health related programmes held periodically across the Group during FY2026 are listed below:-

Programme	Description of Programme
Occupational Safety and Health Coordinator Trained Person	Enhances internal safety leadership by training designated personnel to perform DOSH-aligned coordinator duties, oversee OSH statutory documentation, manage compliance actions and cultivate a proactive workplace safety culture.
Safety Induction & Orientation	Mandatory onboarding briefing conducted for all new employees, workers, subcontractors and site visitors prior to deployment. Covers essential site rules, emergency procedures, mandatory PPE requirements, traffic management protocols and key WSH statutory mandates.
Monthly Safety Training	Targeted technical safety sessions aligned with site activity risk profiles, covering high-risk operations including lifting safety, working at height, excavation, heavy machinery handling, heat stress management and PPE compliance.
Emergency Preparedness & Response Drills	Practical simulation exercises including fire evacuation, high-angle rescue, and chemical spill response drills, to test operational readiness, site communication networks and emergency response capabilities.

We are committed to achieving 100% compliance with all statutory and regulatory safety training mandates set by relevant authorities. Simultaneously, our operations adhere to structure Annual Training Plans to ensure systematic employee skill upgrading, alignment with ISO quality management standards and the continuous enhancement of site safety competence.

Employee Development, Talent Attraction and Retention

The Group is committed to continuously upskilling our workforce by promoting equal opportunities and internal career progression. We aim to meet the expectations, ambitions and aspirations of the employees by providing the necessary opportunities and support to achieve their personal and career development goals.

Rather than setting arbitrary numerical hourly targets, training initiatives are systematically driven by individual Training Needs Analysis conducted during annual performance appraisals, project-specific operational triggers and strict compliance with statutory license renewal timelines. Employees are required to attend identified training programmes to maintain high site safety competence, support ISO 9001:2015 standards and ensure operational readiness across all manufacturing and construction activities, with accumulated hours tracked divisionally.

In FY2026, a total of 265 employees received training, continuing an upward trajectory from 161 employees in FY2025 and 122 employees in FY2024. This increase reflects our expanding investment in workforce capability, leadership and operational excellence across the Group.

The table below outlines the total workforce training performance recorded from FY2024 to FY2026:

Employee category	Hours of training attended		
	FY2024	FY2025	FY2026
Top management	96.5	207.0	122.5
Middle management	266.0	107.5	111.0
Frontline management	465.5	410.5	207.0
Non-managerial employees	745.0	1,730.0	3,310.5
TOTAL	1,573.0	2,455.0	3,751.0



SUSTAINABILITY STATEMENT

As of FY2026, the Group had a total of 459 employees, compared to 444 in FY2025 and matching the headcounts of 459 as of FY2024. Overall employee turnover was 118 employees in FY2026, compared to 75 employees in FY2025 and 97 employees in FY2024, reflecting shifts in market dynamics and business expansion activities during the year.

The table below presents the employee turnover figures recorded from FY2024 to FY2026:

Employee category	Number of employee turnover		
	FY2024	FY2025	FY2026
Top management	2	2	0
Middle management	5	8	5
Frontline management	33	19	16
Non-managerial employees	57	46	97
TOTAL	97	75	118

The Company values the dedication and long-term service of our employees, acknowledging their loyalty and contributions to the Group. We continue to promote work-life balance by providing a safe, comfortable and conducive working environment to ensure that working hours are spent effectively and productively.

Contractors or Temporary Staff

In FY2026, the Group engaged 13 contractors or temporary staff, accounting for approximately 3% of our total workforce. This reflects a decrease from FY2025, where 23 contractors or temporary staff representing around 5% of the workforce, and aligns with FY2024 (13 individuals; approximately 3% of total workforce).

These personnel are engaged across our divisions to meet specific operation requirements such as:

- To support project-based requirements and secure specialised short-term technical skills;
- To retain key technical employees reaching retirement age, ensuring operational continuity and factory support; and
- To engage qualified machinery operators and general workers for major site projects to overcome site labour shortages and maintain project timelines.

Human Rights Violations

We are committed to treating all our employees fairly and with respect, in line with standard business practices and applicable laws. In FY2026, we continued to maintain our clean record from FY2024 and FY2025, with no complaints or violations related to human rights reported by any regulatory bodies concerning our treatment of employees.

Community Caring

The Group is committed to making a positive impact on society through responsible and meaningful contribution. Beyond charitable support and project liaison, our efforts encompass healthcare, youth education, cultural engagement and community welfare.

In FY2026, the Group allocated RM57,956 to community initiatives across our regional operations. While total contribution levels recalibrated from a peak of RM129,418 in FY2025, which was driven by major, high-impact community drives in our SG Division, our FY2026 spend remains well above our FY2024 baseline of RM35,415. Over the past three financial years, the Group has contributed a cumulative RM222,789 to social causes, maintaining an active and responsible corporate presence. Key beneficiaries across Malaysia and Singapore included the Kidney Dialysis Foundation SG, SATA CommHealth, Montfort Boys Town, Malaysian Association for the Blind, National Technological University and various local hospices and welfare homes.

While no quantitative spending target is fixed, the Group will continue to review community needs to deploy meaningful social contribution.



SUSTAINABILITY STATEMENT

Date & Time: 2026-09-30 12:49:20
Main Market | Group 2 | FYE 30/06/2026

PINTARAS JAYA BHD BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Top Management	Percentage	0.00	0.00	-	No assurance	
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Middle Management	Percentage	0.45	2.18	-	No assurance	
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Frontline Management	Percentage	2.03	2.61	-	No assurance	
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Non-managerial Employees	Percentage	1.58	2.40	-	No assurance	
Anti-corruption	Percentage of operations assessed for corruption-related risks	Percentage	100	100	Conduct 100% operational risk assessment coverage annually	No assurance	
Anti-corruption	Confirmed incidents of corruption and action taken	Number	0	0	Maintain zero substantiated incidents of bribery and corruption	No assurance	
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	129,418.28	579,561.2	-	No assurance	
Community/Society	Total number of beneficiaries of the investment in communities	Number	23	18	-	No assurance	

This report was generated on the Bursa Malaysia CSI Platform on 2026-09-30 12:49:20

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SUSTAINABILITY STATEMENT

Date & Time: 2026-09-30 12:49:20
Main Market | Group 2 | FYE 30/06/2026

PINTARAS JAYA BHD BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	Percentage of employees by age group - Top Management Under 30	Percentage	0.00	0.00	-	No assurance	
Diversity	Percentage of employees by age group - Top Management Between 30-50	Percentage	0.68	0.65	-	No assurance	
Diversity	Percentage of employees by age group - Top Management Above 50	Percentage	0.90	1.09	-	No assurance	
Diversity	Percentage of employees by age group - Middle Management Under 30	Percentage	0.00	0.00	-	No assurance	
Diversity	Percentage of employees by age group - Middle Management Between 30-50	Percentage	1.80	3.27	-	No assurance	
Diversity	Percentage of employees by age group - Middle Management Above 50	Percentage	3.15	2.83	-	No assurance	
Diversity	Percentage of employees by age group - Frontline Management Under 30	Percentage	2.70	1.30	-	No assurance	
Diversity	Percentage of employees by age group - Frontline Management Between 30-50	Percentage	4.96	6.32	-	No assurance	
Diversity	Percentage of employees by age group - Frontline Management Above 50	Percentage	2.25	2.18	-	No assurance	
Diversity	Percentage of employees by age group - Non-managerial Employees Under 30	Percentage	2117	2070	-	No assurance	

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SUSTAINABILITY STATEMENT

PINTARAS JAYA BHD BMLR Transition Period

Date & Time: 2026-09-30 12:49:20
Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	Percentage of employees by age group - Non-managerial Employees Between 30-50	Percentage	52.25	52.29	-	No assurance	
Diversity	Percentage of employees by age group - Non-managerial Employees Above 50	Percentage	1014	9.37	-	No assurance	
Diversity	Percentage of employees by gender group - Top Management Male	Percentage	113	1.09	-	No assurance	
Diversity	Percentage of employees by gender group - Top Management Female	Percentage	0.45	0.65	-	No assurance	
Diversity	Percentage of employees by gender group - Middle Management Male	Percentage	3.60	5.23	-	No assurance	
Diversity	Percentage of employees by gender group - Middle Management Female	Percentage	1.35	0.87	-	No assurance	
Diversity	Percentage of employees by gender group - Frontline Management Male	Percentage	6.08	6.32	-	No assurance	
Diversity	Percentage of employees by gender group - Frontline Management Female	Percentage	3.83	3.49	-	No assurance	
Diversity	Percentage of employees by gender group - Non-managerial Employees Male	Percentage	75.68	75.16	-	No assurance	

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SUSTAINABILITY STATEMENT

PINTARAS JAYA BHD

BMLR Transition Period

Date & Time: 2026-09-30 12:49:20
Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	Percentage of employees by gender group - Non-managerial Employees Female	Percentage	788	719	-	No assurance	
Diversity	Percentage of directors by gender group - Male	Percentage	62.50	62.50	-	No assurance	
Diversity	Percentage of directors by gender group - Female	Percentage	3750	3750	Maintain at least 30% female directors to align with MCOG recommendation	No assurance	
Diversity	Percentage of directors by age group - Under 30	Percentage	0.00	0.00	-	No assurance	
Diversity	Percentage of directors by age group - Between 30-50	Percentage	3750	3750	-	No assurance	
Diversity	Percentage of directors by age group - Above 50	Percentage	62.50	62.50	-	No assurance	
Health and safety	Number of work-related fatalities	Number	0	0	Maintain zero workplace fatalities across all project sites and manufacturing facilities	No assurance	
Health and safety	Lost time incident rate (LTIR)	Rate	1.48	0.14	-	No assurance	
Health and safety	Number of employees trained on health and safety standards	Number	127	226	Maintain 100% compliance with statutory safety mandates and ISO 9001:2015 quality training requirements across all sites and facilities	No assurance	
Labour practices and standards	Total hours of training by employee category - Top Management	Hours	2070	122.5	-	No assurance	

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SUSTAINABILITY STATEMENT

Date & Time: 2026-09-30 12:49:20
Main Market | Group 2 | FYE 30/06/2026

PINTARAS JAYA BHD BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Labour practices and standards	Total hours of training by employee category - Middle Management	Hours	1075	1110	-	No assurance	
Labour practices and standards	Total hours of training by employee category - Frontline Management	Hours	410.5	2070	-	No assurance	
Labour practices and standards	Total hours of training by employee category - Non-managerial Employees	Hours	1730	3,310.5	-	No assurance	
Labour practices and standards	Percentage of employees that are contractors or temporary staff	Percentage	5.06	2.83	-	No assurance	
Labour practices and standards	Total number of employee turnover by employee category - Top Management	Number	2	0	-	No assurance	
Labour practices and standards	Total number of employee turnover by employee category - Middle Management	Number	8	5	-	No assurance	
Labour practices and standards	Total number of employee turnover by employee category - Frontline Management	Number	19	16	-	No assurance	
Labour practices and standards	Total number of employee turnover by employee category - Non-managerial Employees	Number	46	97	-	No assurance	
Labour practices and standards	Number of substantiated complaints concerning human rights violations	Number	0	0	Maintain zero substantiated complaints concerning human rights violations	No assurance	

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SUSTAINABILITY STATEMENT

PINTARAS JAYA BHD

BMLR Transition Period

Date & Time: 2026-09-30 12:49:20
Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Supply chain management	Proportion of spending on local suppliers	Percentage	43.77	666	Maximize local vendor engagement where commercially and technically viable	No assurance	FYE2026 calculation updated to weighted monetary spend basis across all operating divisions. FYE2025 figure reflects previously reported unweighted arithmetic regional average (not directly comparable)
Data privacy and security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	Maintain zero substantiated complaints concerning breaches of customer privacy and losses of customer data	No assurance	
Energy management	Total energy consumption	Megawatt-hour	52,523.52	63,899.28	-	No assurance	
Water	Total volume of water used	Megalitres	34,423,000	30,472,800	-	No assurance	
Waste management	Total waste generated	Metric tonnes	11,377.7	38,986.23	-	No assurance	
Waste management	Total waste diverted from disposal	Metric tonnes	1,005.15	924.12	-	No assurance	
Waste management	Total waste directed to disposal	Metric tonnes	10,372.02	38,062.11	-	No assurance	
Emissions management	Scope 1 emissions in tonnes of CO ₂ e	tCO ₂ e	15,307.53	15,557.4	-	No assurance	
Emissions management	Scope 2 emissions in tonnes of CO ₂ e	tCO ₂ e	1,337.4	1,252.41	-	No assurance	

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CHAIRMAN'S STATEMENT

On behalf of the Board of Directors ("Board"), it is with pleasure that I present the Annual Report of Pintaras Jaya Berhad ("PJB" or "Company") and its subsidiaries (collectively, "the Group") for the financial year ended 30 June 2026 ("FY2026").

REVIEW OF RESULTS

The Group recorded a profit before tax ("PBT") of RM37.9 million and profit after tax ("PAT") of RM30.4 million. Our construction segment contributed approximately RM29.3 million and RM24.4 million to PBT and PAT respectively, which are comparable to those reported in the previous financial year ("FY"). Our construction operations in Malaysia ("MY") continue to incur losses albeit at a significantly reduced level, while PBT from Singapore ("SG") operations increased by approximately 5%.

Our manufacturing segment achieved a PBT of RM7.7 million which is approximately 9% lower than FY2025.

DIVIDENDS

Subject to the approval of shareholders at the forthcoming Annual General Meeting, the Board has recommended a first and final single-tier dividend of 6 sen per share. Based on 165,864,800 ordinary shares, this amounts to RM9,951,888.

REVIEW OF OPERATIONS

The Group recorded a revenue of RM492 million, compared to RM370 million in FY2025, representing an increase of approximately 33%. Despite revenue expanding substantially, profit growth was marginal due to the impact of the ongoing geopolitical instability in the Middle East which led to high fuel, transport and material costs. Overall construction revenue increased by 38% to RM440 million compared to RM318 million in FY2025.

Construction work done for MY operations contracted to RM4 million in FY2026. However, we have resumed our construction activities in East Malaysia and have since commenced initial work for a bridge project in Kuching, Sarawak. For our piling business in Malaysia, tender pricing remains highly competitive and no new contracts were secured during the financial year under review.

Our operations in SG continue to perform well despite intense competition and thin margins. Revenue increased to around RM436 million from RM312 million in FY2025.

Our manufacturing revenue was marginally lower at RM49 million, contributing 10% to our Group's total revenue.

CORPORATE AND BUSINESS DEVELOPMENTS

In FY2026, we re-activated Pintaras (East Malaysia) Sdn Bhd to carry out construction activities in Sabah and Sarawak. We have also ventured into the specialist line of concrete prestressing, post tensioning and repair works under Pintaras Technology Sdn Bhd.

The possibility of developing industrial properties remain under consideration, with a decision expected in FY2027.



CHAIRMAN'S STATEMENT

OUTLOOK

In Malaysia, the construction industry continues to grow, driven by data centre jobs, infrastructure projects and industrial developments especially in Johor and Penang. In the piling industry, market competition remains intense and tender rates are low.

In Singapore, while tender pricing remains highly competitive, job flows are significantly stronger. We remain confident in our ability to sustain healthy margins through tightly controlled project execution.

Our tin can manufacturing business continues to contribute positively to the Group's revenue and profitability. However, costs pressures have escalated particularly in energy and coating expenses. Consequently, selling prices are being adjusted to preserve operating margins.

We anticipate a highly challenging FY2027, characterised by much uncertainties, market volatility and costs escalation arising from the on-going geopolitical conflict in the Middle East.

ACKNOWLEDGEMENT

On behalf of the Board, I wish to express our appreciation and gratitude to our shareholders, clients, suppliers, subcontractors, bankers and business associates for their continued support and co-operation during the year.

I also wish to record our deep appreciation to our loyal and dedicated employees for their continued hard work and commitment to the Group.

DR CHIU HONG KEONG

Chairman/Managing Director
September 2026



OVERVIEW OF BUSINESS

Pintaras Jaya Berhad (“PJB” or “Company”) and its subsidiaries (collectively, “the Group”) continue to anchor their core businesses in piling and substructure construction for the financial year (“FY”) 2026. To broaden our operational capabilities, we recently ventured into civil engineering works such as bridge and road construction. We operate nationwide in Malaysia (“MY”) including Sabah and Sarawak. In Singapore (“SG”), our wholly-owned subsidiary, Pintary International Pte Ltd executes extensive piling and substructure construction activities. In FY2026, our construction business remains our primary driver, contributing approximately 90% of the Group’s total revenue.

In our manufacturing segment, we fabricate metal containers with 1 to 25 litre capacities. Our factory is located in Selangor and we focus on the domestic market alongside exports accounting for approximately 5% of our goods.

Over the years, we have strived to be a leading piling, geotechnical and substructure specialist contractor. We have now expanded our services to include civil engineering works. Moving forward, we remain focused on operational excellence and superior performance, delivering quality works to our clients in a timely and safe manner.

To achieve higher revenue, improve our earnings and diversify our income streams, we continuously:

- Seek new markets and actively explore new business segments;
- Maintain, upgrade and expand our fleet of equipment;
- Focus on bottom line growth through project selection and cost control;
- Emphasise on integrity, professionalism, quality and innovation;
- Develop our human capital; and
- Improve safety at work places.

REVIEW OF FINANCIAL RESULTS AND FINANCIAL CONDITION

The Group recorded a revenue of RM492 million, profit before tax (“PBT”) of RM37.9 million and profit after tax (“PAT”) of RM30.4 million for FY2026 compared to RM370 million, RM35.5 million and RM28.6 million for FY2025 respectively. A summary of the Group’s financial performance for the last 5 years is presented in the Financial Highlights of this Annual Report.

Our FY2026 PBT reached RM37.9 million, representing 7.7% of revenue whilst PAT was 6.2% of revenue. This compares with PBT of 9.6% and PAT of 7.7% of revenue for FY2025. The better PBT results were attributable to improved contributions from our SG operations and a significant reduction in losses from our MY construction business.

At the end of FY2026, our Group’s receivables stood at approximately RM217 million while payables were RM112 million. Receivables increased by about RM41 million whereas payables rose by RM30 million over FY2025 figures. Our average collection period was maintained at 4 to 5 months. Our cash balance at the end of FY2026 was approximately RM128.5 million alongside liquid equity assets valued at RM15.3 million. In SG, borrowings related to hire purchase totalled RM9.8 million at the end of FY2026. We do not have any borrowings in MY.

For FY2026, a first and final single-tier dividend of 6 sen per ordinary share has been proposed.



SEGMENTAL OVERVIEW

Construction

In FY2026, the Group's construction revenue increased by 38% to RM440 million compared to RM318 million in FY2025. Our SG operations generated 99% of the Group's total construction revenue. Despite the substantial revenue increase, PBT was marginally lower than FY2025 at RM29.3 million. This margin contraction was mainly driven by the outbreak of the Middle East conflict in March 2026, which triggered a sharp surge in global energy prices. In SG, diesel prices are about 90% higher than pre-conflict period, inevitably leading to increase in transportation and logistics costs across our operations. Additional operational costs incurred were at approximately 10% in the fourth quarter of FY2026. Additionally, a provision for bad debt of approximately RM2 million was recognised for a project in SG.

Our MY operations remain modest in scale, although we have commenced work for a bridge project in Sarawak. We secured no piling job wins in MY due to depressed tender rates, keen competition and high-cost escalation risk. In FY2026, we maintained a cautious and selective tendering strategy which may impact our order book replenishment in FY2027.

Our capital expenditure ("capex") in SG for FY2026 was approximately 21% lower than in FY2025 as we continued replacing our older equipment and expanding our capacity. For FY2027, capex will be much reduced amidst the current difficult operating environment.

Manufacturing

Our revenue decreased by approximately 4% to RM49 million while PBT declined by approximately 9% compared to FY2025. Operating expenses escalated during FY2026, particularly our coatings and logistics expenses. However, tinplate prices remained stable throughout FY2026. To mitigate rising operational costs and meet delivery schedule, we have been actively improving on our efficiency, productivity and quality through automation, equipment upgrade and processes review. Our second automated 5-liter can production line is now fully operational.

OUTLOOK

In MY, we hope that the upcoming 2027 National Budget and 13th Malaysia Plan will roll out additional infrastructure development. Coupled with ongoing investments in data centres and industrial projects particularly within the Johor-Singapore Special Economic Zone, these opportunities are expected to provide a positive counter-balance to the negative impacts arising from the Middle East conflicts. Furthermore, our strategic shift towards civil engineering works such as bridge construction is projected to substantially raise our construction revenue in MY and optimise fleet equipment utilisation levels in FY2027.

In SG, we also anticipate intense competition and persistent pressure on tender rates. However, job flows remain healthy and our tender book robust. With our large fleet of piling equipment and a solid reputation for operational quality and timely execution, we remain well-positioned to secure contracts at viable margins. Many of our pre-conflict projects have been completed enabling us to manage elevated fuel and logistics costs through adjusted pricing in our new projects.

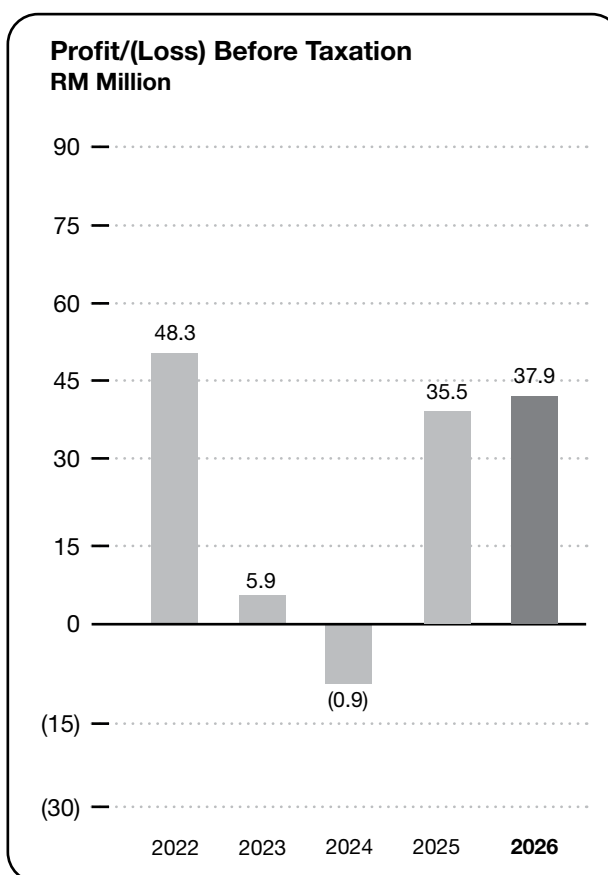
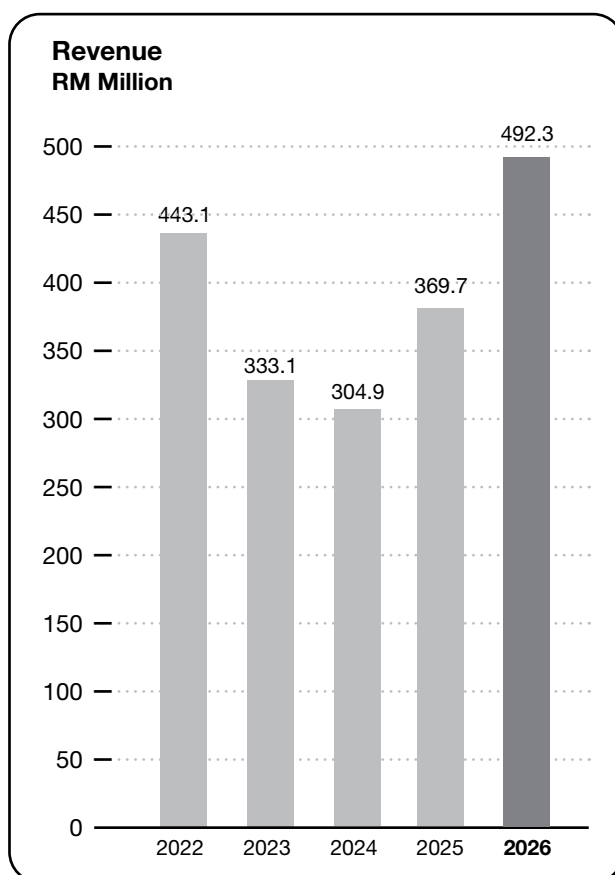
FY2027 presents a distinctly challenging operating landscape. The ongoing uncertainties and volatility resulting from the Middle East conflict since March 2026 have made planning and goal setting increasingly challenging. We expect heightened competition for contract awards and further margin compression. As always, we will remain vigilant and intensify our efforts to manage costs, grow our revenue and profits.



FINANCIAL HIGHLIGHTS

	2026 RM'000	2025 RM'000	2024 RM'000	2023 RM'000	2022 RM'000
Revenue	492,300	369,746	304,919	333,078	443,138
Profit/(Loss) before taxation	37,906	35,507	(860)	5,886	48,265
Profit/(Loss) after taxation	30,357	28,578	(4,971)	(2,119)	41,203
Shareholders' funds	411,248	402,476	391,354	400,265	400,203
Total assets	593,286	559,092	550,526	551,147	591,255
Total no. of issued shares ('000)	165,865	165,865	165,865	165,865	165,865
Earnings/(Loss) per share (RM)	0.18	0.17	(0.03)	(0.01)	0.25
Net tangible assets per share (RM)	2.48	2.43	2.36	2.41	2.41
Gross dividend rate (sen)	6#	6	5	5	10

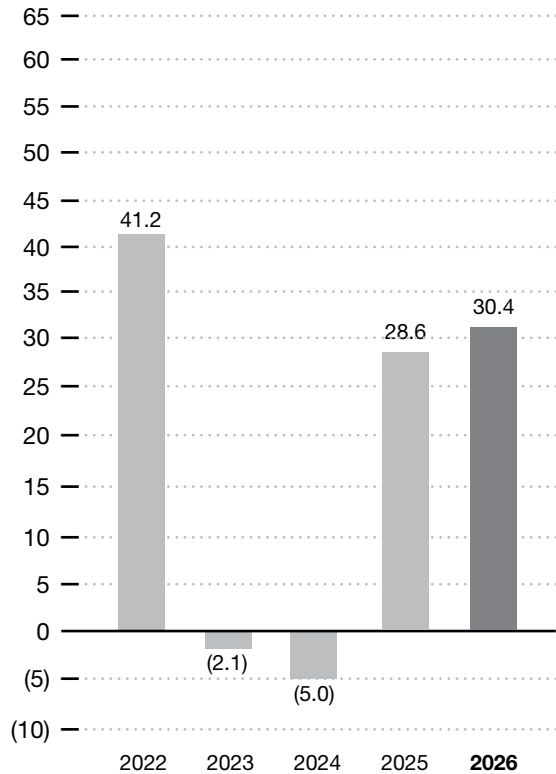
Recommended - 6 sen.



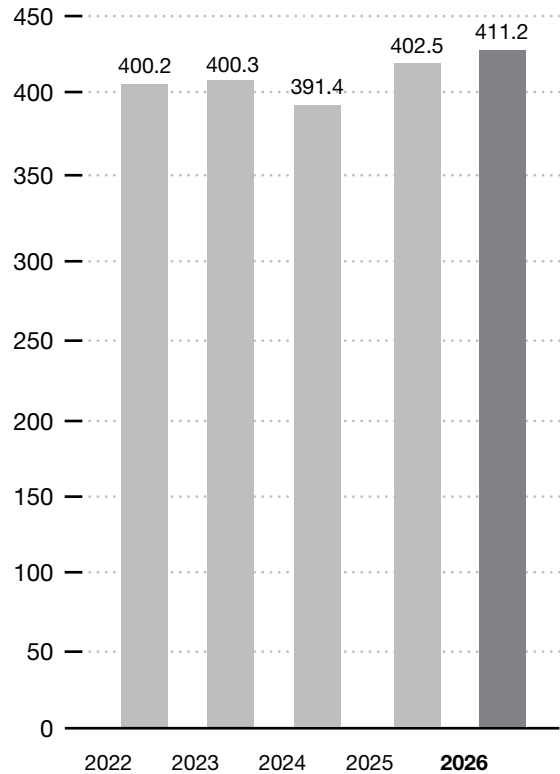


FINANCIAL HIGHLIGHTS

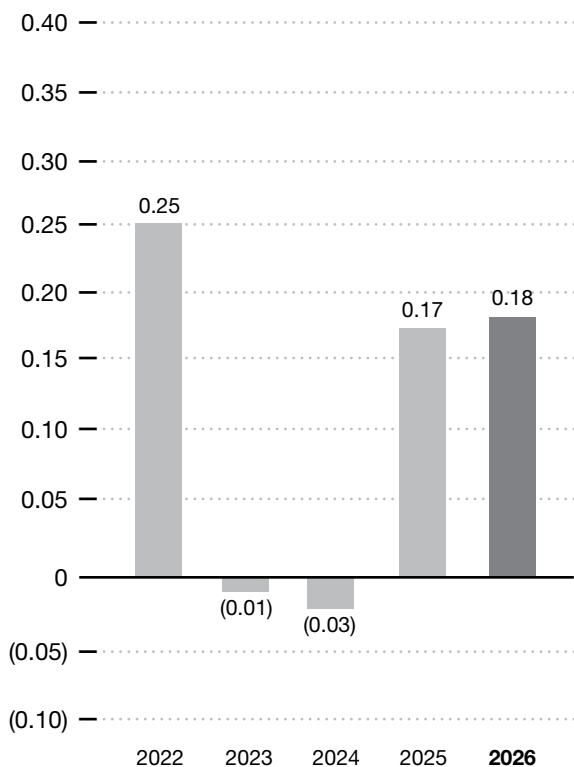
Profit/(Loss) After Taxation
RM Million



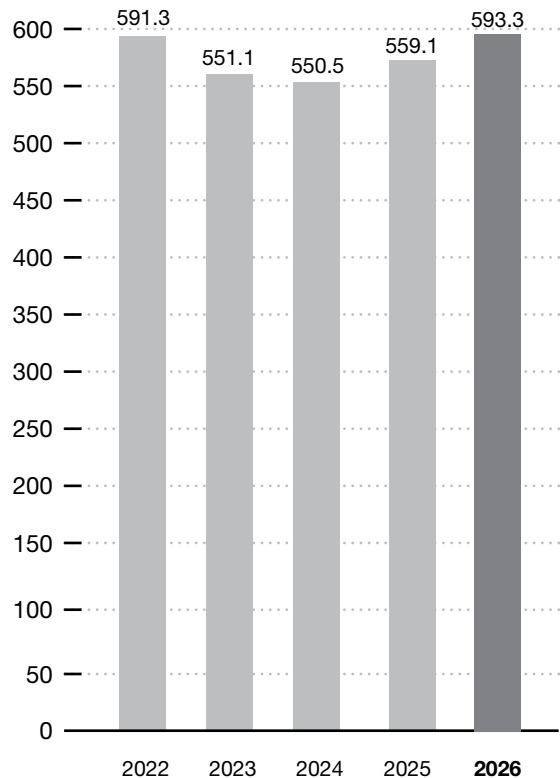
Shareholders' Funds
RM Million



Earnings/(Loss) Per Share
RM



Total Assets
RM Million



Financial Statements

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DIRECTORS' REPORT

The directors hereby submit their report together with the audited financial statements of the Group and of the Company for the financial year ended 30 June 2026.

PRINCIPAL ACTIVITIES

The principal activities of the Company are investment holding, undertaking of piling contracts, civil engineering and building construction works and rental of plant and machinery. The principal activities of its subsidiaries are disclosed in Note 7 to the financial statements.

There have been no significant changes in the nature of these activities during the financial year.

RESULTS

	Group RM	Company RM
Profit for the financial year, net of tax	30,356,810	10,834,052
Attributable to:		
Owners of the Company	30,356,810	10,834,052
Non-controlling interests	–	–
	30,356,810	10,834,052

DIVIDEND

The amounts of dividend declared and paid by the Company since the end of the previous financial year were as follows:

	RM
First and final single-tier dividend of 6 sen per ordinary share in respect of the financial year ended 30 June 2025, paid on 15 January 2026	9,951,888

At the forthcoming Annual General Meeting, a first and final single-tier dividend of 6 sen per ordinary share, amounting to RM9,951,888 in respect of the financial year ended 30 June 2026 will be proposed for the shareholders' approval. The financial statements for the financial year ended 30 June 2026 do not reflect this proposed dividend. Such dividend, if approved by the shareholders, will be accounted for in equity as an appropriation of retained earnings in the financial year ending 30 June 2027.

RESERVES OR PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year other than those shown in the financial statements.



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 doubtful debts and had satisfied themselves that all known bad debts had been written off and that adequate allowance had been made for doubtful debts.

At the date of this report, the directors are not aware of any circumstances which would render the amount written off of bad debts or the amount of allowance for doubtful debts in the financial statements of the Group and of the Company inadequate to any substantial extent.

CURRENT ASSETS

Before the financial statements of the Group and of the Company were prepared, 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 values as shown in the accounting records of the Group and of the Company had 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 of the Group and of the Company 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 method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate.

CONTINGENT AND OTHER LIABILITIES

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

- (i) any charge on the assets of the Group or of the Company which has arisen since the end of the financial year which secures the liabilities of any other person; and
- (ii) any contingent liabilities in respect of the Group or of the Company which has arisen since the end of the financial year.

In the opinion of the directors, no contingent or other liability of the Group or 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 will or may affect the ability of the Group or of the Company to meet their obligations as and 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 MATERIAL AND UNUSUAL NATURE

In the opinion of the directors,

- (i) the results of the operations of the Group and of the Company for the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and
- (ii) no item, transaction or event of a material and unusual nature has arisen in the interval between the end of the financial year and the date of this report which is likely to affect substantially the results of the operations of the Group and of the Company for the financial year in which this report was made.

AUDITORS' REMUNERATION AND INDEMNITY

The remuneration paid or payable to auditors of the Group and of the Company for their audit and other services during the financial year were RM422,760 and RM83,400 respectively.

The Company has agreed to indemnify the auditors of the Company as permitted under Section 289 of the Companies Act 2016 in Malaysia.

ISSUE OF SHARES OR DEBENTURES

During the financial year, no new issue of shares or debentures were made by the Company.

DIRECTORS

The directors in office during the financial year and during the period from the end of the financial year to the date of the report are:

Dr. Chiu Hong Keong *
Khoo Yok Kee *
Chiu Wei Wen *
Chiu Wei Siong
Lim Chee Eng *
Phe Kheng Peng
Nurhalida Binti Dato' Seri Mohamed Khalil
Tan Yong Kwang (Alternate to Lim Chee Eng) *

* Directors of the Company and certain subsidiaries

Other than as stated above, the names of the directors of the subsidiaries of the Company in office during the financial year and during the period from the end of the financial year to the date of this report are:

Koo Git Loo @ Chiu Git Loo
Chiu Hui Yan



DIRECTORS' REPORT

DIRECTORS' INTERESTS

According to the Register of Directors' Shareholdings required to be kept by the Company under Section 59 of the Companies Act 2016 in Malaysia, the interests of directors in office at the end of the financial year in shares in the Company during the financial year were as follows:

	Number of ordinary shares			At 30.6.2026
	At 1.7.2025	Bought	Sold	
The Company				
Direct interest				
Dr Chiu Hong Keong	24,315,720	–	–	24,315,720
Khoo Yok Kee	23,603,860	–	–	23,603,860
Chiu Wei Wen	198,500			198,500
Indirect interest				
Dr Chiu Hong Keong ¹	84,752,676	308,400	–	85,061,076
Khoo Yok Kee ²	85,464,536	308,400	–	85,772,936

¹ Deemed interest through his shareholding in Pintaras Bina Sdn. Bhd. and interest held by his spouse, Khoo Yok Kee, and his son, Chiu Wei Wen, in Pintaras Jaya Berhad.

² Deemed interest through her shareholding in Pintaras Bina Sdn. Bhd. and interest held by her spouse, Dr Chiu Hong Keong, and her son, Chiu Wei Wen, in Pintaras Jaya Berhad.

By virtue of their interest in the ordinary shares in the Company and pursuant to Section 8 of the Companies Act 2016 in Malaysia, Dr Chiu Hong Keong and Khoo Yok Kee are deemed to have interest in the ordinary shares of the subsidiaries to the extent that the Company has an interest.

Other than as stated above, none of the other directors in office at the end of the financial year had any interest in shares or debentures of the Company and its related corporations during the financial year.

DIRECTORS' BENEFITS

Since the end of the previous financial year, no director of the Company has received or become entitled to receive any benefit (other than benefits included in the aggregate amount of emoluments received or due and receivable, by the directors as shown below) 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.



DIRECTORS' REPORT

DIRECTORS' BENEFITS (CONTINUED)

The details of remuneration received and receivable by directors of the Group and of the Company during the financial year are as follows:

	Group RM	Company RM
Directors of the Company		
- salaries and bonuses	5,094,338	1,352,000
- defined contribution plans	366,418	162,240
- fees	130,000	130,000
- estimated monetary value of benefits-in-kind	43,750	43,750
- others employee benefits	8,370	3,178
	5,642,876	1,691,168

Neither during, nor at the end of the financial year, was the Company a party to any arrangements where the 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.

INDEMNITY TO DIRECTORS AND OFFICERS

During the financial year, no indemnity was given to or insurance effected for any director or officer of the Company.

SUBSIDIARIES

The details of the Company's subsidiaries are disclosed in Note 7 to the financial statements, which also serve for the purpose of this report.

The auditors' reports on the accounts of the subsidiaries did not contain any qualification.

AUDITORS

The auditors, Messrs Baker Tilly Monteiro Heng PLT, have expressed their willingness to continue in office.

This report was approved and signed on behalf of the Board of Directors in accordance with a resolution of the directors:

DR CHIU HONG KEONG
CHAIRMAN

KHOO YOK KEE
DIRECTOR

25 September 2026



STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
ASSETS					
Non-current assets					
Property, plant and equipment	5	199,163,272	185,145,193	47,220,309	39,663,618
Investment properties	6	4,583,530	4,920,605	1,932,864	1,974,857
Investments in subsidiaries	7	–	–	19,514,804	19,514,804
Other investments	8	15,261,358	30,193,805	15,261,358	30,193,805
Deferred tax assets	9	4,346,799	3,642,218	44,535	–
Total non-current assets		223,354,959	223,901,821	83,973,870	91,347,084
Current assets					
Inventories	10	21,844,643	26,983,015	–	–
Contract assets	11	1,747,282	2,495,734	–	–
Trade and other receivables	12	217,207,294	175,886,492	1,282,412	840,300
Current tax assets		620,932	2,686,025	619,727	2,669,931
Amounts due from subsidiaries	13	–	–	3,061,809	6,395,500
Dividend receivable		–	–	43,256,000	30,175,000
Short-term deposits	14	102,306,777	97,859,799	51,146,581	57,457,306
Cash and bank balances	14	26,203,630	29,278,646	8,558,853	3,061,223
Total current assets		369,930,558	335,189,711	107,925,382	100,599,260
TOTAL ASSETS		593,285,517	559,091,532	191,899,252	191,946,344



STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2026 (CONTINUED)

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
EQUITY AND LIABILITIES					
Equity attributable to owners of the Company					
Share capital	15	180,178,116	180,178,116	180,178,116	180,178,116
Exchange translation reserve		718,963	12,352,175	–	–
Retained earnings		230,350,613	209,945,691	11,093,408	10,211,244
TOTAL EQUITY		411,247,692	402,475,982	191,271,524	190,389,360
Non-current liabilities					
Loans and borrowings	16	2,621,789	9,945,099	–	–
Lease liabilities	17	2,308,532	390,480	–	–
Deferred tax liabilities	9	12,918,932	12,065,706	–	749,622
Total non-current liabilities		17,849,253	22,401,285	–	749,622
Current liabilities					
Contract liabilities	11	8,126,505	10,277,464	–	–
Trade and other payables	18	111,660,901	81,532,952	626,658	807,362
Amounts due to a subsidiary	13	–	–	1,070	–
Provisions	19	27,539,308	24,910,301	–	–
Loans and borrowings	16	7,209,276	8,753,087	–	–
Lease liabilities	17	3,931,189	1,689,979	–	–
Current tax liabilities		5,721,393	7,050,482	–	–
Total current liabilities		164,188,572	134,214,265	627,728	807,362
TOTAL LIABILITIES		182,037,825	156,615,550	627,728	1,556,984
TOTAL EQUITY AND LIABILITIES		593,285,517	559,091,532	191,899,252	191,946,344

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



STATEMENTS OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Revenue	20	492,299,822	369,745,628	14,988,877	32,694,910
Cost of sales	21	(434,935,527)	(313,999,132)	(2,386,740)	(2,854,636)
Gross profit		57,364,295	55,746,496	12,602,137	29,840,274
Other operating income	22	4,942,583	5,453,602	1,294,721	456,553
Administrative expenses		(14,324,879)	(13,216,222)	(1,182,316)	(1,048,417)
Net (impairment losses)/ reversal of impairment losses on receivables		(2,010,628)	(363,313)	(304,443)	50,166,633
Other operating expenses		(10,470,549)	(13,141,080)	(4,368,655)	(66,932,171)
Operating profit		35,500,822	34,479,483	8,041,444	12,482,872
Finance income	23	1,997,053	3,920,423	992,221	2,508,557
Finance costs	24	(598,006)	(795,317)	(384)	(7)
Dividend income from financial assets at fair value through profit or loss		263,488	300,182	263,488	300,182
Fair value gain/(loss) on financial assets at fair value through profit or loss		670,541	(2,481,090)	670,541	(2,481,090)
Gain on disposal of financial assets at fair value through profit or loss		72,585	83,713	72,585	83,713
Profit before tax	25	37,906,483	35,507,394	10,039,895	12,894,227
Income tax (expense)/credit	28	(7,549,673)	(6,929,196)	794,157	449,994
Profit for the financial year		30,356,810	28,578,198	10,834,052	13,344,221
Other comprehensive income, net of tax					
<i>Items that may be reclassified subsequently to profit or loss</i>					
Exchange difference on translation of foreign operations		(11,633,212)	(9,163,211)	–	–
Total comprehensive income for the financial year		18,723,598	19,414,987	10,834,052	13,344,221
Profit attributable to:					
Owners of the Company		30,356,810	28,578,198	10,834,052	13,344,221
Non-controlling interests		–	–	–	–
		30,356,810	28,578,198	10,834,052	13,344,221
Total comprehensive income attributable to:					
Owners of the Company		18,723,598	19,414,987	10,834,052	13,344,221
Non-controlling interests		–	–	–	–
		18,723,598	19,414,987	10,834,052	13,344,221
Profit per share (sen):					
- Basic/Diluted	29	18.30	17.23		

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



STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

Group	Note	Share Capital RM	Exchange translation reserve RM	Retained earnings RM	Total equity RM
At 1 July 2024		180,178,116	21,515,386	189,660,733	391,354,235
Total comprehensive income/(loss) for the financial year					
Profit for the financial year		–	–	28,578,198	28,578,198
Other comprehensive income for the financial year		–	(9,163,211)	–	(9,163,211)
Total comprehensive loss/(income)		–	(9,163,211)	28,578,198	19,414,987
Transaction with owners					
Dividends paid	30	–	–	(8,293,240)	(8,293,240)
At 30 June 2025/1 July 2025		180,178,116	12,352,175	209,945,691	402,475,982
Total comprehensive income/(loss) for the financial year					
Profit for the financial year		–	–	30,356,810	30,356,810
Other comprehensive loss for the financial year		–	(11,633,212)	–	(11,633,212)
Total comprehensive (loss)/income		–	(11,633,212)	30,356,810	18,723,598
Transaction with owners					
Dividends paid	30	–	–	(9,951,888)	(9,951,888)
At 30 June 2026		180,178,116	718,963	230,350,613	411,247,692



STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

Company	Note	Share capital RM	Retained earnings RM	Total equity RM
At 1 July 2024		180,178,116	5,160,263	185,338,379
Total comprehensive income for the financial year				
Profit for the financial year		–	13,344,221	13,344,221
Transaction with owners				
Dividends paid	30	–	(8,293,240)	(8,293,240)
At 30 June 2025/1 July 2025		180,178,116	10,211,244	190,389,360
Total comprehensive income for the financial year				
Profit for the financial year		–	10,834,052	10,834,052
Transaction with owners				
Dividends paid	30	–	(9,951,888)	(9,951,888)
At 30 June 2026		180,178,116	11,093,408	191,271,524

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



STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	Group		Company	
		2026 RM	2025 RM	2026 RM	2025 RM
Cash flows from operating activities					
Profit before taxation		37,906,483	35,507,394	10,039,895	12,894,227
Adjustments for:					
Depreciation of:					
- property, plant and equipment	5	27,984,510	28,228,458	1,515,272	1,880,727
- investment properties	6	190,899	196,824	41,993	41,993
Dividend income from:					
- financial assets at fair value through profit or loss		(263,488)	(300,182)	(263,488)	(300,182)
- subsidiaries	20	–	–	(13,181,000)	(30,175,000)
Gain on disposal of:					
- property, plant and equipment	22	(1,754,802)	(2,494,470)	(1,099,226)	–
- financial assets at fair value through profit or loss		(72,585)	(83,713)	(72,585)	(83,713)
Property, plant and equipment written off	25	956	612	–	164
Provision for:					
- rectification costs	19	8,471,265	9,705,810	–	–
- foreseeable loss	19	205,736	873,957	–	–
Fair value (gain)/loss on financial assets at fair value through profit or loss		(670,541)	2,481,090	(670,541)	2,481,090
Impairment loss/(reversal of impairment loss) on:					
- amount due from subsidiaries	13	–	–	304,443	(50,166,633)
- trade receivables	12	2,010,628	(60,139)	–	–
- other receivables	12	–	423,452	–	–
- investment in subsidiaries	7	–	–	–	60,760,648
- investment properties	6	–	12,796	–	12,796
Bad debts (recovered)/written off	25	(17,778)	14,733	–	–
Inventories written off	25	161,824	168,009	–	–
Interest expense		598,006	795,317	384	7
Interest income		(1,997,053)	(3,920,423)	(992,221)	(2,508,557)
Unrealised loss from foreign exchange	25	643,663	4,400,868	893,599	4,157,512
Operating profit/(loss) before changes in working capital		73,397,723	75,950,393	(3,483,475)	(1,004,921)



STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

	Note	Group		Company	
		2026 RM	2025 RM	2026 RM	2025 RM
Changes in working capital:					
Inventories		4,976,548	(9,636,762)	–	–
Trade and other receivables		(43,309,562)	11,248,989	(439,737)	(79,404)
Contract assets/liabilities		(1,402,507)	891,126	–	–
Trade and other payables		30,376,172	(8,633,179)	(180,703)	65,293
Provisions		(4,727,681)	(10,918,963)	–	–
Amounts due from subsidiaries		–	–	41,982	817,203
Cash generated from/(used in) operations		59,310,693	58,901,604	(4,061,933)	(201,829)
Income tax paid		(8,342,721)	(2,412,040)	(55,872)	(197,200)
Income tax refunded		2,362,892	1,160,730	2,106,076	205,059
Interest received		2,018,492	4,230,069	1,013,660	2,820,875
Dividend received		–	–	100,000	–
Net cash from/(used in) operating activities		55,349,356	61,880,363	(898,069)	2,626,905
Cash flows from investing activities					
Purchase of:					
- property, plant and equipment	(b)	(37,204,314)	(47,369,405)	(9,372,736)	(24,567,269)
- financial assets at fair value through profit or loss		(3,310,309)	(1,741,505)	(3,310,309)	(1,741,505)
Proceeds from disposal of:					
- property, plant and equipment		2,384,932	3,664,453	1,400,000	–
- financial assets at fair value through profit or loss		2,871,366	2,454,152	2,871,366	2,454,152
Proceeds from withdrawal of investment equity fund		16,145,600	–	16,145,600	–
Dividend received from financial assets at fair value through profit or loss		274,311	219,468	274,311	219,468
Advances to subsidiaries		–	–	(40,723,000)	(20,187,527)
Repayment from subsidiaries		–	–	43,711,336	20,288,804
Withdrawal/(Placement) of:					
- short-term deposits and bank balances used for investment purposes		(6,277,716)	60,543	(6,277,716)	60,543
Net cash (used in)/from investing activities		(25,116,130)	(42,712,294)	4,718,852	(23,473,334)



STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Cash flows from financing activities					
Dividend paid		(9,951,888)	(8,293,240)	(9,951,888)	(8,293,240)
Interest paid		(598,006)	(795,317)	(384)	(7)
Repayment of borrowings:	(a)				
- term loans		(3,241,114)	(3,620,634)	-	-
- hire purchase payables		(8,778,070)	(9,388,372)	-	-
- lease liabilities		(3,558,966)	(3,235,623)	-	-
Net cash used in financing activities		(26,128,044)	(25,333,186)	(9,952,272)	(8,293,247)
Net increase /(decrease) in cash and cash equivalents		4,105,182	(6,165,117)	(6,131,489)	(29,139,676)
Cash and cash equivalents at the beginning of the financial year		127,115,813	138,533,170	60,495,897	93,630,105
Effect of exchange rate changes on cash and cash equivalents		(9,010,936)	(5,252,240)	(959,322)	(3,994,532)
Cash and cash equivalents at the end of the financial year	14	122,210,059	127,115,813	53,405,086	60,495,897

(a) Reconciliation of liabilities arising from financing activities:

	At 1.7.2025 RM	Cash flows RM	Non cash acquisition RM	Effect of foreign exchange differences RM	At 30.6.2026 RM
Group					
Term loans	3,371,072	(3,241,114)	-	(129,958)	-
Hire purchase payables	15,327,114	(8,778,070)	4,011,574	(729,553)	9,831,065
Lease liabilities	2,080,459	(3,558,966)	7,886,450	(168,222)	6,239,721
	20,778,645	(15,578,150)	11,898,024	(1,027,733)	16,070,786

	At 1.7.2024 RM	Cash flows RM	Non cash acquisition RM	Effect of foreign exchange differences RM	At 30.6.2025 RM
Group					
Term loans	7,327,725	(3,620,634)	-	(336,019)	3,371,072
Hire purchase payables	8,406,489	(9,388,372)	16,867,055	(558,058)	15,327,114
Lease liabilities	5,571,205	(3,235,623)	-	(255,123)	2,080,459
	21,305,419	(16,244,629)	16,867,055	(1,149,200)	20,778,645



STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

- (b) During the financial year, the Group and the Company made the following cash payments to purchase property, plant and equipment:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Purchase of property, plant and equipment	49,102,338	65,172,588	9,372,736	24,567,269
Financed by way of hire purchase	(4,011,574)	(16,867,055)	—	—
Additions of new leases	(7,886,450)	—	—	—
Accrual on acquisition of property, plant and equipment: - during the financial year	—	(936,128)	—	—
Cash payments on purchase of property, plant and equipment	37,204,314	47,369,405	9,372,736	24,567,269

- (c) During the financial year, the Group had total cash outflows for leases of RM7,512,547 (2025: RM7,092,906).

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



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

1. CORPORATE INFORMATION

Pintaras Jaya Berhad ("the Company") is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of Bursa Malaysia Securities Berhad. The registered office and principal place of business of the Company are located at No. 8, Jalan Majistret U1/26, HICOM-Glenmarie Industrial Park, 40150 Shah Alam, Selangor Darul Ehsan.

The Company is principally engaged in investment holding activity, undertaking of piling contracts, civil engineering and building construction works and rental of plant and machinery. The principal activities of the subsidiaries are disclosed in Note 7 to the financial statements.

There have been no significant changes in the nature of these activities during the financial year.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 25 September 2026.

2. BASIS OF PREPARATION

2.1 Statement of compliance

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs"), International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

2.2 Adoption of amendments to MFRS

The Group and the Company have adopted the following amendments to MFRS for the current financial year:

MFRS 121 The Effects of Changes in Foreign Exchange Rates

The adoption of the above amendments to MFRS did not have any significant effect on the financial statements of the Group and of the Company and did not result in significant changes to the Group's and the Company's existing accounting policies.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

2. BASIS OF PREPARATION (CONTINUED)

2.3 New MFRSs and amendments to MFRSs that have been issued, but yet to be effective

The Group and the Company have not adopted the following new MFRSs and amendments to MFRSs that have been issued, but yet to be effective:

		Effective for financial periods beginning on or after
<u>New MFRSs</u>		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 20	Regulatory Assets and Regulatory Liabilities	1 January 2029
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026/ Deferred
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 107	Statements of Cash Flows	1 January 2026
MFRS 121	The Effects of Changes in Foreign Exchange Rate	1 January 2027
MFRS 128	Investments in Associates and Joint Ventures	1 January 2027/ Deferred

2.3.1 The Group and the Company plan to adopt the above applicable new MFRSs and amendments to MFRSs when they become effective. A brief discussion on the above significant new MFRSs and amendments to MFRSs that may be applicable to the Group and the Company are summarised below.

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 replaces MFRS 101 *Presentation of Financial Statements*. It retains many requirements from MFRS 101 without modification.

MFRS 18 introduces two subtotals which are to be presented in the statement of profit or loss – including “operating profit”, which has been specifically defined. Income and expenses shall be presented in five categories: operating, investing, financing, income taxes and discontinued operations.

MFRS 18 requires disclosure of explanations of the entity’s company-specific measures that are related to the statement of profit or loss, referred to as management-defined performance measures (“MPMs”). The entity is required to reconcile MPMs to a total or subtotal required by MFRS 18 or another MFRS Accounting Standards. MFRS 18 also requires other disclosures, including how each MPM is calculated, what the MPM communication about the entity’s financial performance, and any changes made to the MPMs in the year.

MFRS 18 adds new principles for aggregation and disaggregation of information. It requires the entity to classify the expenses in the “operating” category in the profit or loss by nature or function, or both. The entity that classifies operating expenses by functions are required to disclose in the notes to the financial statements, the amount of depreciation, amortisation, employee benefits, impairment losses and write-downs of inventories included in each line in the operating category. Subject to materiality, MFRS 18 requires items presented or disclosed as “other” to be labelled and/or described in as faithfully representative and precise a way as possible.

The initial application of the above applicable new MFRSs and amendments to MFRSs is not expected to have material financial impact to the current and prior years financial statements of the Group and of the Company.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

2. BASIS OF PREPARATION (CONTINUED)

2.4 Functional and presentation currency

The individual financial statements of each entity in the Group are measured using the currency of the primary economic environment in which they operate ("the functional currency"). The consolidated financial statements are presented in Ringgit Malaysia (RM), which is also the Company's functional currency.

2.5 Basis of measurement

The financial statements of the Group and of the Company have been prepared on the historical cost basis, except as otherwise disclosed.

3. MATERIAL ACCOUNTING POLICY INFORMATION

Unless otherwise stated, the following material accounting policy information have been applied consistently to all the financial years presented in the financial statements of the Group and of the Company.

3.1 Basis of consolidation

Subsidiaries are entities over which the Group is exposed, or has rights, to variable returns through its power over the acquirees.

The Group applies the acquisition method to account for business combinations from the acquisition date when the acquired set of activities meets the definition of a business and control is transferred to the Group.

3.2 Separate financial statements

In the Company's statement of financial position, investments in subsidiaries are measured at cost less any accumulated impairment losses.

3.3 Property, plant and equipment

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Freehold land has an unlimited useful life and therefore is not depreciated. All other property, plant and equipment are depreciated on straight-line basis by allocating their depreciable amounts over their remaining useful lives.

The estimated useful lives used for this purpose are as follows:

	Useful lives (years)
Freehold building	50 to 60
Leasehold buildings	18 to 76
Right-of-use assets – storage space	3 to 10
Plant and machinery	2.5 to 10
Motor vehicles	3 to 10
Site equipment	5 to 10
Site office and workshop	2.5 to 10
Office equipment	2.5 to 10
Furniture and fittings	3 to 10
Office renovation	5 to 10



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

3.4 Leases

(a) Lessee accounting

The Group presents right-of-use assets that do not meet the definition of investment property as a separate category of assets in the property, plant and equipment in Note 5. The Group presents lease liabilities as separate lines in the statements of financial position.

Short-term leases and leases of low value assets

The Group and the Company have elected not to recognise right-of-use assets and lease liabilities for short-term leases (lease term of one year or less) and leases of low value assets (comprise office equipment such as photocopy machine). The Group and the Company recognise the lease payments as an operating expense on a straight-line basis over the term of the lease.

Right-of-use assets

The right-of-use assets are measured at cost less accumulated depreciation and any accumulated impairment losses, and adjust any remeasurement of the lease liabilities. The right-of-use assets are depreciated using the straight-line method from the commencement date to the end of the lease term.

Lease liabilities

The lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the interest rate implicit in the lease. If the rate implicit in the lease cannot be readily determined, the incremental borrowing rate is used.

The Group and the Company have elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

(b) Lessor accounting

The Group and the Company recognise lease payments received from investment properties under operating leases as income on a straight-line basis over the lease term.

3.5 Investment properties

Investment properties are measured at cost less accumulated depreciation and any accumulated impairment losses.

Investment property is depreciated on the straight-line basis to allocate the cost to their residual values over their estimated useful lives of 29 to 50 years.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

3.6 Financial instruments

Financial instruments are recognised in the statements of financial position when, and only when, the Group and the Company become a party to the contractual provisions of the financial instrument.

Except for the trade receivables that do not contain a significant financing component, the financial instruments are recognised initially at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset and financial liability. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss. Trade receivables that do not contain a significant financing component are measured at the transaction price determined under MFRS 15 *Revenue from Contracts with Customers*.

Financial assets – subsequent measurement and gains and losses

Financial assets at amortised cost

The Group and the Company subsequently measure these assets at amortised cost under the effective interest method. The gross carrying amount is reduced by impairment losses. Interest income, foreign currency exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

Financial assets at fair value through profit or loss

The Group and the Company subsequently measure these assets at fair value. Net gains and losses, including any interest and dividend income, are recognised in profit or loss.

Financial liabilities – subsequent measurement and gains and losses

The Group and the Company subsequently measure their financial liabilities at amortised cost under the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

3.7 Inventories

Finished goods, work-in-progress, raw materials, construction materials and supplies

Inventories are stated at the lower of cost and net realisable value.

- raw materials, construction materials and supplies: purchase costs on a weighted average cost basis;
- finished goods and work-in-progress: cost of direct materials, direct labour, design costs and a proportion of manufacturing overheads based on normal operating capacity. These costs are assigned on a weighted average cost basis.

Completed properties

Completed properties are stated at the lower of cost and net realisable value. The cost is determined on a specific identification basis.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

3.8 Contract assets/(liabilities)

Contract asset is the right to consideration for goods or services transferred to the customers when the right is conditioned on something other than passage of time. In the case of construction contracts, contract assets are the excess of cumulative revenue earned over the billing-to-date.

Contract liability is the obligation to transfer goods or services to customers for which the Group has received the consideration or have billed the customers before the goods are delivered or services are rendered to the customers. In the case of construction contracts, contract liabilities are the excess of the billing-to-date over the cumulative revenue earned.

3.9 Cash and cash equivalents

For the purpose of the statements of cash flows, cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. Cash and cash equivalents comprise cash on hand, deposits held at call with financial institutions, other short-term and highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3.10 Provisions

Provisions are recognised when the Group has a present legal and constructive obligation as a result of past events where it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made.

Where the Group expects a provision to be reimbursed by another party, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligations, the provision is reversed.

(a) Provision for rectification costs

A provision for rectification costs is recognised when the Group expects to incur rectification costs within the defect liability period after the completion of the construction contracts.

(b) Provision for foreseeable losses

A provision for foreseeable loss is recognised when the expected benefits to be derived by the Group from a contract are lower than the unavoidable costs of meeting its obligations under the contract. The provision is measured at the lower of the present value of the expected cost of terminating the contract and the present value of the expected net cost of continuing with the contract. Before a provision is established, the Group recognises any impairment loss on any assets associated with that contract.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

3.11 Revenue and other income

The Group and the Company have applied the practical expedient for not to adjust the promised amount of consideration for the effects of a significant financing components if the Group and the Company expect that the period between the transfer of the promised goods or services to the customer and payment by the customer will be one year or less.

(a) Contract revenue

Contract revenue with customers includes construction services contracts relating to geotechnical and foundation engineering services. Construction service contracts comprise multiple deliverables that require significant integration service and therefore accounted as a single performance obligation.

Under the terms of the contracts, control of the works performed is transferred over time as the Group creates or enhances an asset that the customer controls as the asset is created or enhanced. Revenue is recognised over the period of the contract by reference to the progress towards complete satisfaction of that performance obligation. The progress towards complete satisfaction of a performance obligation is determined by the proportion of construction costs incurred for work performed to date bear to the estimated total construction costs (an input method).

Billings are issued with a credit term of 30 to 150 days, therefore, no element of financing is deemed present. The Group becomes entitled to invoice customers for the works performed based on achieving a series of performance-related milestones.

The considerations of the contracts include variable consideration as penalty charges are imposed for late completion of work and the Group applies the most likely outcome method in estimating the amount. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur.

Defect liability period from the date of completion which is provided in the contract with customer generally ranging from 12 months to 30 months.

(b) Sale of goods

The Group manufactures and sells a range of metal containers. Revenue from the sale of manufactured goods is recognised based on the price specified in the contract (net of discounts and taxes collected on behalf) at the point when the control of goods is transferred to the customer, generally on the delivery of goods.

Sales are made with a credit term of 30 to 120 days, and therefore, no element of financing is deemed present.

(c) Sale of completed property

Revenue from sale of completed properties are recognised at a point in time when control of the properties has been transferred to the customers i.e. upon delivery to purchasers, and it is probable that the Group will collect the consideration to which it will be entitled to in exchange for the completed properties sold.

(d) Rental of machinery

Revenue from rental of machinery is recognised based on the rental period when the machinery is used by the customers.

Lessee was granted a credit term of 30 days, and therefore, no element of financing is deemed present.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

3.11 Revenue and other income (Continued)

(e) Dividend income

Dividend income is recognised when the Group's and the Company's right to receive payment is established.

(f) Interest income

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

(g) Property investment

Rental income is recognised on straight-line basis over the term of the lease.

4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with MFRSs requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of the revenue and expenses during the reporting period. It also requires directors to exercise their judgement in the process of applying the Group's and the Company's accounting policies. Although these estimates and judgement are based on the directors' best knowledge of current events and actions, actual results may differ.

The areas involving a higher degree of judgement or complexity that have the most significant effect on the Group's and the Company's financial statements, or areas where assumptions and estimates that have a significant risk of resulting in a material adjustment to the Group's and the Company's financial statements within the next financial year are disclosed as follows:

(a) Revenue and cost recognition in respect of construction contracts (Note 20 and 21 to the financial statements)

The Group recognised construction revenue in profit or loss by using the progress towards complete satisfaction of performance obligation or stage of completion. The progress towards complete satisfaction of performance obligation is determined by the proportion that construction costs incurred for work performed to date bear to the estimated total construction costs.

Significant judgement is required in determining the extent of the construction costs incurred to date, the estimated total construction revenue and costs which includes rectification works to be carried out, the uncertified variation orders and liquidated ascertained damages for projects which are completed or expected to be completed beyond the construction completion date, as well as the recoverability of the construction projects. In making the judgement, the Group relied on past experience and work of specialists, if deemed necessary, circumstances of the projects and specific past experiences with the customers. In addition, the Group made an assessment based on the latest information available on the progress of the projects at site in determining the expected completion dates of the projects which have been delayed and the contracted terms and the likelihood of approval of an extension of time ("EOT") by the customers.

The carrying amount of the Group's contract assets and liabilities and provisions are disclosed in Note 11 and 19 to the financial statements respectively.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5. PROPERTY, PLANT AND EQUIPMENT

Group 2026	Freehold land RM	Freehold buildings RM	Plant and machinery RM	Motor vehicles RM	Site equipment RM	Site office and workshop RM	Office equipment RM	Furniture and fittings RM	Office renovation RM	Right-of- use assets RM	Total RM
Cost											
At 1 July 2025	36,000,454	11,301,079	400,091,771	7,865,551	79,093,861	414,433	2,043,017	244,660	1,916,551	25,539,975	562,511,352
Additions	9,371,200	-	31,130,120	400,062	-	-	34,782	-	389,422	7,776,752	49,102,338
Disposals	-	-	(6,704,053)	(354,286)	-	-	-	-	-	-	(7,058,339)
Written off	-	-	(905)	-	-	(10,462)	(7,804)	-	-	-	(19,171)
Derecognition	-	-	-	-	-	-	-	-	-	(8,892,627)	(8,892,627)
Exchange differences	-	-	(13,275,400)	(248,222)	-	-	(46,471)	(6,352)	(93,189)	(1,254,660)	(14,924,294)
At 30 June 2026	45,371,654	11,301,079	411,241,533	7,663,105	79,093,861	403,971	2,023,524	238,308	2,212,784	21,169,440	580,719,259
Accumulated depreciation											
At 1 July 2025	-	5,867,854	307,152,915	4,233,868	43,975,136	348,931	1,746,877	233,287	1,297,958	12,456,533	377,313,359
Depreciation for the financial year	-	203,258	22,130,365	689,280	43,533	19,359	126,126	3,206	243,335	4,526,048	27,984,510
Disposals	-	-	(6,073,923)	(354,286)	-	-	-	-	-	-	(6,428,209)
Written off	-	-	(513)	-	-	(10,462)	(7,240)	-	-	-	(18,215)
Derecognition	-	-	-	-	-	-	-	-	-	(8,892,627)	(8,892,627)
Exchange differences	-	-	(7,511,267)	(121,153)	-	-	(43,086)	(6,352)	(64,454)	(709,319)	(8,455,631)
At 30 June 2026	-	6,071,112	315,697,577	4,447,709	44,018,669	357,828	1,822,677	230,141	1,476,839	7,380,635	381,503,187
Accumulated impairment losses											
At 1 July 2025/	-	-	-	-	52,800	-	-	-	-	-	52,800
30 June 2026	-	-	-	-	-	-	-	-	-	-	-
Carrying amount											
At 30 June 2026	45,371,654	5,229,967	95,543,956	3,215,396	35,022,392	46,143	200,847	8,167	735,945	13,788,805	199,163,272



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Freehold land RM	Freehold buildings RM	Plant and machinery RM	Motor vehicles RM	Site equipment RM	Site office and workshop RM	Office equipment RM	Furniture and fittings RM	Office renovation RM	Right-of-use assets RM	Total RM
Group 2025											
Cost											
At 1 July 2024	11,810,114	11,301,079	393,201,922	7,409,970	68,389,064	414,682	1,907,387	264,688	2,003,511	24,549,741	521,252,158
Additions	24,190,340	-	25,707,468	1,087,753	13,775,477	400	247,477	2,673	-	161,000	65,172,588
Disposals	-	-	(10,309,339)	(391,247)	-	-	(479)	(15,470)	-	-	(10,716,535)
Written off	-	-	(1,683)	-	(22,157)	(649)	(70,846)	(566)	-	-	(95,901)
Exchange differences	-	-	(8,506,597)	(240,925)	(3,048,523)	-	(40,522)	(6,665)	(86,960)	(1,170,766)	(13,100,958)
At 30 June 2025	36,000,454	11,301,079	400,091,771	7,865,551	79,093,861	414,433	2,043,017	244,660	1,916,551	23,539,975	562,511,352
Accumulated depreciation											
At 1 July 2024	-	5,664,623	301,936,263	3,993,223	41,825,127	323,309	1,744,851	252,665	1,159,817	8,633,299	365,533,177
Depreciation for the financial year	-	203,231	18,975,297	656,130	3,841,632	26,271	111,236	3,324	186,245	4,225,092	28,228,458
Disposals	-	-	(9,207,845)	(322,870)	-	-	(367)	(15,470)	-	-	(9,546,552)
Written off	-	-	(1,577)	-	(22,157)	(649)	(70,340)	(566)	-	-	(95,289)
Exchange differences	-	-	(4,549,223)	(92,615)	(1,669,466)	-	(38,503)	(6,666)	(48,104)	(401,858)	(6,806,435)
At 30 June 2025	-	5,867,854	307,152,915	4,233,868	43,975,136	348,931	1,746,877	233,287	1,297,958	12,456,533	377,313,359
Accumulated impairment losses											
At 1 July 2024/30 June 2025	-	-	-	-	52,800	-	-	-	-	-	52,800
Carrying amount											
At 30 June 2025	36,000,454	5,433,225	92,938,856	3,631,683	35,065,925	65,502	296,140	11,373	618,593	11,083,442	185,145,193

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Freehold land RM	Freehold buildings RM	Plant and machinery* RM	Motor vehicles RM	Site equipment RM	Site office and workshop RM	Office equipment RM	Furniture and fittings RM	Office renovation RM	Total RM
Company 2026										
Cost										
At 1 July 2025	29,859,114	4,470,640	187,882,394	2,482,132	4,523,755	6,190	253,842	68,554	121,861	229,668,482
Additions	9,371,200	-	-	-	-	-	1,536	-	-	9,372,736
Disposals	-	-	(3,447,907)	-	-	-	-	-	-	(3,447,907)
Written off	-	-	-	-	-	(560)	(331)	-	-	(891)
At 30 June 2026	39,230,314	4,470,640	184,434,487	2,482,132	4,523,755	5,630	255,047	68,554	121,861	235,592,420
Accumulated depreciation										
At 1 July 2025	-	2,344,898	181,115,684	1,675,119	4,490,783	5,290	194,046	57,183	121,861	190,004,864
Depreciation for the financial year	-	89,413	1,288,535	115,824	-	713	17,581	3,206	-	1,515,272
Disposals	-	-	(3,147,134)	-	-	-	-	-	-	(3,147,134)
Written off	-	-	-	-	-	(560)	(331)	-	-	(891)
At 30 June 2026	-	2,434,311	179,257,085	1,790,943	4,490,783	5,443	211,296	60,389	121,861	188,372,111
Carrying amount										
At 30 June 2026	39,230,314	2,036,329	5,177,402	691,189	32,972	187	43,751	8,165	-	47,220,309

* The plant and machinery of the Company is subject to operating lease as the Company leases these assets to its subsidiaries on a short-term basis.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Freehold land RM	Freehold buildings RM	Plant and machinery* RM	Motor vehicles RM	Site equipment RM	Site office and workshop RM	Office equipment RM	Furniture and fittings RM	Office renovation RM	Total RM
Company										
2025										
Cost										
At 1 July 2024	5,668,774	4,470,640	187,882,394	2,131,184	4,523,755	6,439	239,692	65,946	121,861	205,110,685
Additions	24,190,340	-	-	350,948	-	400	22,908	2,673	-	24,567,269
Written off	-	-	-	-	-	(649)	(8,758)	(65)	-	(9,472)
At 30 June 2025	29,859,114	4,470,640	187,882,394	2,482,132	4,523,755	6,190	253,842	68,554	121,861	229,668,482
Accumulated depreciation										
At 1 July 2024	-	2,255,485	179,427,115	1,606,088	4,490,783	3,649	174,540	53,924	121,861	188,133,445
Depreciation for the financial year	-	89,413	1,688,569	69,031	-	2,290	28,100	3,324	-	1,880,727
Written off	-	-	-	-	-	(649)	(8,594)	(65)	-	(9,308)
At 30 June 2025	-	2,344,898	181,115,684	1,675,119	4,490,783	5,290	194,046	57,183	121,861	190,004,864
Carrying amount										
At 30 June 2025	29,859,114	2,125,742	6,766,710	807,013	32,972	900	59,796	11,371	-	39,663,618

* The plant and machinery of the Company is subject to operating lease as the Company leases these assets to its subsidiaries on a short-term basis.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

- (a) During the financial year, the Group and the Company acquired several parcels of freehold land located in Mukim Kapar, Selangor for total cash consideration of RM9,371,200.

- (b) Right-of-use assets

Information about leases for which the Group is a lessee is presented below:

	Leasehold land RM	Leasehold buildings RM	Storage space RM	Total RM
Group				
Carrying amount				
At 1 July 2025	5,029,054	4,071,673	1,982,715	11,083,442
Additions	–	–	7,776,752	7,776,752
Depreciation for the financial year	(623,899)	(377,999)	(3,524,150)	(4,526,048)
Exchange differences	(252,447)	(238,960)	(53,934)	(545,341)
At 30 June 2026	4,152,708	3,454,714	6,181,382	13,788,805
At 1 July 2024	5,953,080	4,549,792	5,413,570	15,916,442
Additions	–	161,000	–	161,000
Depreciation for the financial year	(649,379)	(392,733)	(3,182,980)	(4,225,092)
Exchange differences	(274,647)	(246,386)	(247,875)	(768,908)
At 30 June 2025	5,029,054	4,071,673	1,982,715	11,083,442

The Group leases office building for its operation use with remaining lease term of 11 (2025: 12) years.

The Group also leases storage space which relates to the lease of open yard with remaining lease term of 6 months (2025: 6 months).

The Group also leases land for its operation use with remaining lease term of 7 (2025: 8) years.

- (c) Security

Leasehold building, plant and machinery, site equipment and motor vehicles under hire purchase of the Group with an aggregate carrying amount of RM32,384,478 (2025: RM32,787,998) have been pledged as security to secure the banking facilities of the Group as disclosed in Note 16 to the financial statements.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

6. INVESTMENT PROPERTIES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Cost				
At 1 July	6,365,651	6,563,027	2,099,634	2,099,634
Exchange differences	(211,519)	(197,376)	–	–
At 30 June	6,154,132	6,365,651	2,099,634	2,099,634
Accumulated depreciation				
At 1 July	1,432,250	1,287,315	111,981	69,988
Depreciation for the financial year	190,899	196,824	41,993	41,993
Exchange differences	(65,343)	(51,889)	–	–
At 30 June	1,557,806	1,432,250	153,974	111,981
Accumulated impairment losses				
At 1 July	12,796	–	12,796	–
Impairment loss for the financial year	–	12,796	–	12,796
At 30 June	12,796	12,796	12,796	12,796
Carrying amount				
At 30 June	4,583,530	4,920,605	1,932,864	1,974,857

- (a) The Group's and the Company's investment properties comprise leasehold buildings and properties that are leased to third parties with an initial non-cancellable period of 3 years with option to renew. The rental for subsequent renewal is subject to negotiation with the lessees.

The following are recognised in profit and loss in respect of investment properties:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Rental income	172,616	213,480	–	–
Direct operating expenses:				
- income generating investment properties	45,950	48,981	–	–
- non-income generating investment properties	26,855	26,029	20,696	20,171



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

6. INVESTMENT PROPERTIES (CONTINUED)

- (b) The maturity analysis of operating lease payments to be received after the reporting date is as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Within one year	172,616	213,480	–	–

- (c) Leasehold buildings and properties with a carrying amount of RM2,562,786 (2025: RM2,854,019) have been pledged as security to secure the banking facilities of the Group as disclosed in Note 16 to the financial statements.

- (d) Fair value information

The fair value of the Group's and the Company's investment properties of RM6,025,625 and RM1,950,000 (2025: RM6,270,625 and RM1,980,000) respectively are categorised within Level 3 of the fair value hierarchy and are determined based on information available through directors' best estimate using comparable approach by reference to the prevailing market value of the properties in the vicinity, adjusted for key attributes such as property size. The most significant input in this valuation approach is the property price per square metre.

Fair value of investment properties are categorised as follows:

	Level 1 RM	Level 2 RM	Level 3 RM	Total RM
Group				
2026	–	–	6,025,625	6,025,625
2025	–	–	6,270,625	6,270,625
Company				
2026	–	–	1,950,000	1,950,000
2025	–	–	1,980,000	1,980,000



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

7. INVESTMENTS IN SUBSIDIARIES

	2026 RM	Company 2025 RM
Unquoted shares, at cost	82,514,804	82,514,804
Less: Accumulated impairment losses	(63,000,000)	(63,000,000)
	19,514,804	19,514,804

Movement in accumulated impairment losses were as follows:

	2026 RM	Company 2025 RM
At 1 July 2025/2024	63,000,000	2,239,352
Recognised during the financial year	–	60,760,648
At 30 June	63,000,000	63,000,000

Details of the subsidiaries are as follows:

Name of subsidiaries	Principal place of business/ Country of incorporation	Ownership interest 2026 %	2025 %	Principal activities
Held by the Company:				
Pintaras Geotechnics Sdn. Bhd.	Malaysia	100	100	Geotechnical and foundation engineering services
Pintaras Megah Sdn. Bhd.	Malaysia	100	100	Civil engineering and building superstructure contractor
Pintaras Prima Sdn. Bhd.	Malaysia	100	100	Investment holding and provision of management services
Primapac Sdn. Bhd.	Malaysia	100	100	Manufacturing of containers and provision of management services
Pintaras Development Sdn. Bhd.	Malaysia	100	100	Property investment and development
Readycast Concrete Industries Sdn. Bhd.	Malaysia	100	100	Dormant, manufacturing of pre-cast concrete piles and concrete related products
Pintaras (East Malaysia) Sdn. Bhd.	Malaysia	100	100	Foundation and civil engineering contractor
Pintaras Piling Sdn. Bhd.	Malaysia	100	100	Dormant, driven pile contractor
Pintaras Technology Sdn. Bhd. (Formerly known as System Micro-Piling Sdn. Bhd.)	Malaysia	100	100	Specialised geotechnical contractor



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

7. INVESTMENTS IN SUBSIDIARIES (CONTINUED)

Name of subsidiaries	Principal place of business/ Country of incorporation	Ownership interest		Principal activities
		2026 %	2025 %	
Held by the Company: (Continued)				
E-Wall Sdn. Bhd.	Malaysia	100	100	Dormant, manufacturing and installation of segmental pre-cast concrete retaining walls
Pintary International Pte. Ltd.*	Singapore	100	100	Investment holding and renting of construction equipment and related parts
Held through Pintaras Prima Sdn. Bhd.:				
Prima Packaging Sdn. Bhd.	Malaysia	100	100	Manufacturing of metal containers
Held through Pintaras Development Sdn. Bhd.:				
SMPP Development Sdn. Bhd.	Malaysia	100	100	Dormant, property developer
Held through Pintary International Pte. Ltd.:				
Pintary Foundations Pte. Ltd.*	Singapore	100	100	Providers of foundation works including micropiling, conventional piling and underpinning
Pintary Geotechnics Pte. Ltd.*	Singapore	100	100	Providers of foundation works including micropiling, conventional piling and underpinning
Pintary Realty Pte. Ltd.*	Singapore	100	100	Real estate developer

* Audited by an independent member firm of Baker Tilly International.

- (a) In the previous financial year, the Company subscribed for 60,000,000 ordinary shares at RM1 each in Pintaras Megah Sdn. Bhd. by way of offsetting of amount owing by the subsidiary to the Company of RM60,000,000.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

8. OTHER INVESTMENTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Financial assets at fair value through profit or loss:				
Marketable securities:				
- shares of corporations quoted in Malaysia	13,409,162	13,149,359	13,409,162	13,149,359
- shares of corporations quoted outside Malaysia	920,727	1,111,592	920,727	1,111,592
	14,329,889	14,260,951	14,329,889	14,260,951
Equity funds investment in Malaysia	931,469	15,932,854	931,469	15,932,854
	15,261,358	30,193,805	15,261,358	30,193,805

9. DEFERRED TAX ASSETS/(LIABILITIES)

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
At 1 July 2025/2024	(8,423,488)	(9,046,922)	(749,622)	(1,201,602)
Recognised in profit or loss (Note 28)				
- property, plant and equipment	(1,893,325)	882,921	53,943	414,791
- provisions	924,477	(293,002)	(13,508)	28,615
- unutilised tax credits	718,799	43,497	753,722	8,574
- others	(259,526)	(330,341)	–	–
Exchange differences	360,930	320,359	–	–
At 30 June	(8,572,133)	(8,423,488)	44,535	(749,622)

Presented after appropriate offsetting as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Deferred tax assets	4,346,799	3,642,218	44,535	–
Deferred tax liabilities	(12,918,932)	(12,065,706)	–	(749,622)
	(8,572,133)	(8,423,488)	44,535	(749,622)



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

9. DEFERRED TAX ASSETS/(LIABILITIES) (CONTINUED)

The components of deferred tax assets and liabilities during the financial year prior to offsetting are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Deferred tax assets (before offsetting):				
- unutilised tax credits	762,297	43,497	762,296	8,574
- provisions	5,408,671	4,484,194	29,730	43,238
- others	100,768	157,307	–	–
	6,271,736	4,684,998	792,026	51,812
Offsetting	(1,924,937)	(1,042,780)	(747,491)	(51,812)
Deferred tax assets (after offsetting)	4,346,799	3,642,218	44,535	–
Deferred tax liabilities (before offsetting):				
- property, plant and equipment	(15,009,122)	(13,115,797)	(747,491)	(801,434)
- others	165,253	7,311	–	–
	(14,843,869)	(13,108,486)	(747,491)	(801,434)
Offsetting	1,924,937	1,042,780	747,491	51,812
Deferred tax liabilities (after offsetting)	(12,918,932)	(12,065,706)	–	(749,622)

Unrecognised deferred tax assets

Deferred tax assets have not been recognised in respect of the following items:

	Group	
	2026 RM	2025 RM
Unutilised tax losses	89,624,963	88,288,610
Unabsorbed capital allowances	1,607,015	551,825
Other deductible temporary differences	2,694,146	826,421
	93,926,124	89,666,856



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

9. DEFERRED TAX ASSETS/(LIABILITIES) (CONTINUED)

The unutilised tax losses are available indefinitely for offset against future taxable profits of the subsidiaries except for the tax losses which are expiring in the following financial years:

	Group	
	2026 RM	2025 RM
2028	8,235,455	8,235,455
2029	2,883,918	2,883,918
2030	5,671,066	5,671,066
2031	472,420	472,420
2032	6,128,793	6,128,793
2033	5,594,421	5,594,421
2034	35,127,151	35,127,151
2035	24,175,386	24,175,386
2036	1,336,353	–
	89,624,963	88,288,610

10. INVENTORIES

	Group	
	2026 RM	2025 RM
At cost		
Raw material	13,611,948	14,070,358
Work-in-progress	3,011,570	3,607,746
Finished goods	2,671,145	2,094,263
Goods in transit	–	1,488,681
Construction materials and supplies	2,254,150	2,426,137
	21,548,813	23,687,185
At net realisable value		
Properties	295,830	3,295,830
	21,844,643	26,983,015

During the financial year, inventories of the Group recognised as cost of sales amounted to RM41,722,053 (2025: RM40,682,432).



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

11. CONTRACT ASSETS/(LIABILITIES)

	2026 RM	Group 2025 RM
Contract assets relating to construction service contracts	1,747,282	2,495,734
Contract liabilities relating to construction service contracts	(8,126,505)	(10,277,464)
	(6,379,223)	(7,781,730)

The contract assets relate to the Group's rights to consideration for work completed on construction works but not yet billed. Contract assets transferred to receivables when the rights to economic benefits become unconditional. This occurs when the Group issued progress billing to its customer. Payment is typically expected within 30 to 150 days (2025: 30 to 150 days).

The contract liabilities represent progress billings and deposits received for construction works for which performance obligations have not been satisfied. Contract liabilities are recognised as revenue when performance obligations are satisfied which are normally within one year.

(a) Significant changes in contract balances

	2026 RM	Group 2025 RM
At 1 July 2025/2024	(7,781,730)	(7,167,882)
Revenue recognised during the financial year (Note 20)	439,930,164	318,159,517
Progress billings during the financial year	(438,527,657)	(318,773,365)
At 30 June	(6,379,223)	(7,781,730)

(b) Revenue recognised in relation to contract balances

	2026 RM	Group 2025 RM
Contract liabilities at the beginning of the reporting period recognised as revenue	10,277,464	9,730,384



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

12. TRADE AND OTHER RECEIVABLES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current Trade				
Trade receivables from contracts with customers	135,292,159	97,217,648	–	–
Retention sums	76,778,946	70,899,725	–	–
	212,071,105	168,117,373	–	–
Less: Allowance for impairment losses	(2,296,710)	(331,250)	–	–
	209,774,395	167,786,123	–	–
Non-trade				
Other receivables	6,499,431	6,293,489	2,773,236	2,850,422
Less: Allowance for impairment losses	(3,008,060)	(3,008,060)	(2,584,607)	(2,584,607)
	3,491,371	3,285,429	188,629	265,815
Advance payments to suppliers	996,414	329,550	988,650	329,550
Deposits	2,150,822	3,384,620	8,590	8,590
Prepayments	794,292	1,100,770	96,543	236,345
	7,432,899	8,100,369	1,282,412	840,300
Total trade and non-trade receivables	217,207,294	175,886,492	1,282,412	840,300

(a) Trade receivables

- (i) The current trade receivables are non-interest bearing and the Group's normal trade credit terms ranging from 30 to 150 days (2025: 30 to 150 days). Other credit terms are assessed and approved on a case-by-case basis. The credit period varies from customer to customer after taking into consideration their payment track record, financial background, length of business relationship and size of transactions. They are recognised at their original invoice amounts which represent their fair values on initial recognition.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

12. TRADE AND OTHER RECEIVABLES (CONTINUED)

(a) Trade receivables (Continued)

- (ii) The retention sums which are recoverable upon expiry of defect liability period as provided in the contracts with customers, are expected to be collected as follows:

	2026 RM	Group 2025 RM
Within one year	35,892,836	37,533,754
Later than one year	40,886,110	33,365,971
Total	76,778,946	70,899,725

Receivables that are impaired

The Group's trade receivables that are impaired at the reporting date are as follows:

	2026 RM	Group 2025 RM
At 1 July 2025/2024	331,250	502,844
Reversal during the financial year (Note 25)	–	(60,139)
Charge for the financial year (Note 25)	2,010,628	–
Exchange differences	(45,168)	(111,455)
At 30 June	2,296,710	331,250

(b) Other receivables

Receivables that are impaired

The Group's other receivables that are impaired at the reporting date are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
At 1 July 2025/2024	3,008,060	3,168,476	2,584,607	2,584,607
Charge for the financial year (Note 25)	–	423,452	–	–
Written-off	–	(557,289)	–	–
Exchange differences	–	(26,579)	–	–
At 30 June	3,008,060	3,008,060	2,584,607	2,584,607



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

13. AMOUNTS DUE FROM/(TO) SUBSIDIARIES

	2026 RM	Company 2025 RM
Amounts due from subsidiaries	3,550,640	6,579,888
Less: Allowance for impairment losses	(488,831)	(184,388)
	3,061,809	6,395,500
Amount due to a subsidiary	RM1,070	–

The amounts due from/(to) subsidiaries are unsecured, non-trade in nature, non-interest bearing, repayable on demand and are expected to be settled in cash.

In the previous financial year, amounts of RM60,000,000 owing by a subsidiary, Pintaras Megah Sdn. Bhd. were offset against the consideration for subscription of new ordinary shares in the subsidiary.

Movement in accumulated impairment losses were as follows:

	2026 RM	Company 2025 RM
At 1 July 2025/2024	184,388	50,351,021
Charge for the financial year (Note 25)	304,443	–
Reversal of allowance for impairment losses (Note 25)	–	(50,166,633)
At 30 June	488,831	184,388

14. SHORT-TERM DEPOSITS, CASH AND BANK BALANCES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Deposits with licensed bank	102,306,777	97,859,799	51,146,581	57,457,306
Cash and bank balances	26,203,630	29,278,646	8,558,853	3,061,223
	128,510,407	127,138,445	59,705,434	60,518,529



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

14. SHORT-TERM DEPOSITS, CASH AND BANK BALANCES (CONTINUED)

For the purpose of the statements of cash flows, cash and cash equivalents comprise the following:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Deposits with licensed bank	102,306,777	97,859,799	51,146,581	57,457,306
Cash and bank balances	26,203,630	29,278,646	8,558,853	3,061,223
	128,510,407	127,138,445	59,705,434	60,518,529
Less: Cash and bank balances in custodian accounts for investment purpose	(6,300,348)	(22,632)	(6,300,348)	(22,632)
	122,210,059	127,115,813	53,405,086	60,495,897

(a) The interest rates and maturity period of deposits are as follows:

	Group		Company	
	2026	2025	2026	2025
Interest rates (%) per annum	1.10 – 3.30	1.70 – 4.40	1.10 – 2.95	1.70 – 3.05
Maturity period (days)	1 – 92	1 – 94	3 – 91	1 – 62

(b) Cash and bank balances in custodian accounts for investment purpose are held by corporate trustees on behalf of the Group and the Company. These are primarily used for investment purposes and are excluded from cash and cash equivalents.

15. SHARE CAPITAL

	Number of ordinary shares		Amount	
	2026 Units	2025 Units	2026 RM	2025 RM
Issued and fully paid up (no par value):				
At 1 July 2025/2024/ 30 June	165,864,800	165,864,800	180,178,116	180,178,116

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company. All ordinary shares rank equally with regard to the Company's residual assets.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

16. LOANS AND BORROWINGS

		Group	
		2026 RM	2025 RM
Non-current			
Secured:			
Term loans	(a)	–	2,591,112
Hire purchase payables	(b)	2,621,789	7,353,987
		2,621,789	9,945,099
Current			
Secured:			
Term loans	(a)	–	779,960
Hire purchase payables	(b)	7,209,276	7,973,127
		7,209,276	8,753,087
Total loans and borrowings			
Secured:			
Term loans	(a)	–	3,371,072
Hire purchase payables	(b)	9,831,065	15,327,114
		9,831,065	18,698,186

(a) Term loans

The term loans bear interest rates ranging from Nil (2025: 3.66%) per annum. The term loans are secured by leasehold building and investment properties of the Group as disclosed in Notes 5 and 6 to the financial statements and corporate guarantee provided by the Company.

The repayment period of term loans is as follows:

	Group	
	2026 RM	2025 RM
- not later than one year	–	779,960
- later than one year and not later than five years	–	2,591,112
	–	3,371,072



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

16. LOANS AND BORROWINGS (CONTINUED)

(b) Hire purchase payables

The hire purchase payables bear nominal interest rate of 3.00% - 3.85% (2025: 3.72 - 4.23%) per annum and are secured against plant and machinery, site equipment and motor vehicles as disclosed in Note 5 to the financial statements.

The maturity profile of hire purchase payables is as follows:

	2026 RM	Group 2025 RM
Minimum hire purchase payments:		
- not later than one year	7,424,893	8,385,258
- later than one year and not later than five years	2,654,185	7,535,961
	10,079,078	15,921,219
Less: Future finance charges	(248,013)	(594,105)
Present value of hire purchase payments	9,831,065	15,327,114
Present value of hire purchase payments:		
- not later than one year	7,209,276	7,973,127
- later than one year and not later than five years	2,621,789	7,353,987
	9,831,065	15,327,114

17. LEASE LIABILITIES

	2026 RM	Group 2025 RM
Non-current	2,308,532	390,480
Current	3,931,189	1,689,979
	6,239,721	2,080,459

(a) The incremental borrowing rate is 4.00% - 4.90% (2025: 4.00% - 4.90%) per annum.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

17. LEASE LIABILITIES (CONTINUED)

- (b) Future minimum lease payments together with the present value of minimum lease payments are as follows:

	Group	
	2026 RM	2025 RM
Minimum lease payments:		
- not later than one year	4,046,113	1,729,619
- later than one year and not later than five years	2,255,706	272,274
- later than five years	116,325	187,189
	6,418,144	2,189,082
Less: Future finance charges	(178,423)	(108,623)
Present value of minimum lease payments	6,239,721	2,080,459
Present value of minimum lease payments:		
- not later than one year	3,931,189	1,689,979
- later than one year and not later than five years	2,197,277	215,699
- later than five years	111,255	174,781
	6,239,721	2,080,459
Less: Amount due within 12 months	(3,931,189)	(1,689,979)
Amount due after 12 months	2,308,532	390,480

18. TRADE AND OTHER PAYABLES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current Trade				
Trade payables	91,222,175	62,776,950	47,046	11,130
Retention sums	536,456	533,341	–	–
	91,758,631	63,310,291	47,046	11,130
Non-trade				
Other payables	17,147,114	15,123,725	141,105	488,544
Accruals	2,755,156	3,098,936	438,507	307,688
	19,902,270	18,222,661	579,612	796,232
Total trade and non-trade payables	111,660,901	81,532,952	626,658	807,362



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

18. TRADE AND OTHER PAYABLES (CONTINUED)

(a) Trade payables

Trade payables are non-interest bearing and the normal credit terms granted to the Group and the Company are up to 90 days (2025: up to 90 days).

The retention sums which are payable upon the expiry of defect liability period as provided in the contracts with sub-contractors are expected to be settled as follows:

	2026 RM	Group 2025 RM
Within one year	3,115	353,266
Later than one year	533,341	180,075
Total	536,456	533,341

19. PROVISIONS

	Rectification costs RM	Group Foreseeable loss RM	Total RM
At 1 July 2024	19,034,627	7,387,857	26,422,484
Recognised in profit or loss (Note 25)	11,859,866	1,039,042	12,898,908
Utilised during the year	(5,921,117)	(4,997,846)	(10,918,963)
Reversed during the financial year (Note 25)	(2,154,056)	(165,085)	(2,319,141)
Exchange differences	(863,960)	(309,027)	(1,172,987)
At 30 June 2025	21,955,360	2,954,941	24,910,301
Recognised in profit or loss (Note 25)	10,990,443	210,584	11,201,027
Utilised during the year	(3,877,678)	(850,003)	(4,727,681)
Reversed during the financial year (Note 25)	(2,519,178)	(4,848)	(2,524,026)
Exchange differences	(1,175,841)	(144,472)	(1,320,313)
At 30 June 2026	25,373,106	2,166,202	27,539,308

Management expects to utilise the provision over the next 1 year to 2 years, which is within the normal operating cycle of a construction company.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

20. REVENUE

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Revenue from contract customers				
Revenue from construction works	439,930,164	318,159,517	–	–
Revenue from sale of goods	49,409,658	51,586,111	–	–
Revenue from sale of completed property	2,960,000	–	–	–
	492,299,822	369,745,628	–	–
Revenue from other source				
Dividend income	–	–	13,181,000	30,175,000
Rental income	–	–	1,807,877	2,519,910
	–	–	14,988,877	32,694,910
	492,299,822	369,745,628	14,988,877	32,694,910

(a) Disaggregation of revenue

The Group reports the following major segments: piling, civil engineering and construction works and manufacturing. For the purpose of disclosure for disaggregation of revenue, it disaggregates revenue into primary geographical markets and timing of revenue recognition (i.e. goods transferred at a point in time or services transferred over time).

	Piling, civil engineering and construction works RM	Manufacturing RM	Total RM
Group			
2026			
Primary geographical market:			
Malaysia	6,915,417	49,409,658	56,325,075
Singapore	435,974,747	–	435,974,747
	442,890,164	49,409,658	492,299,822
2025			
Primary geographical market:			
Malaysia	6,524,175	51,586,111	58,110,286
Singapore	311,635,342	–	311,635,342
	318,159,517	51,586,111	369,745,628



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

20. REVENUE (CONTINUED)

(a) Disaggregation of revenue (Continued)

	Piling, civil engineering and construction works RM	Manufacturing RM	Total RM
Group 2026			
Timing of revenue recognition:			
At a point of time	2,960,000	49,409,658	52,369,658
Over time	439,930,164	–	439,930,164
	442,890,164	49,409,658	492,299,822
2025			
Timing of revenue recognition:			
At a point of time	–	51,586,111	51,586,111
Over time	318,159,517	–	318,159,517
	318,159,517	51,586,111	369,745,628

(b) Transaction price allocated to the remaining performance obligations

As of 30 June 2026, the aggregate amount of the transaction price allocated to the remaining performance obligation is RM200,727,356 (2025: RM361,628,047) and the Group will recognise this revenue as the construction works are completed, which is expected to occur within the next two (2) years (2025: two (2) years).

The Group and the Company apply the practical expedient in paragraph 121(a) of MFRS 15 and do not disclose information about remaining performance obligations that have original expected durations of one year or less.

21. COST OF SALES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Construction costs	393,213,474	273,316,700	2,386,740	2,854,636
Sale of goods	38,658,117	40,682,432	–	–
Sale of completed property	3,063,936	–	–	–
	434,935,527	313,999,132	2,386,740	2,854,636



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

22. OTHER OPERATING INCOME

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Gain on disposal of property, plant and equipment	1,754,802	2,494,470	1,099,226	–
Rental income from:				
- investment properties	172,616	213,480	–	–
- equipment and tools	–	128,612	–	–
Net realised gain on foreign exchange	–	415,262	–	414,593
Sales of scrap	2,104,937	1,798,835	–	–
Sundry income	910,228	402,943	195,495	41,960
	4,942,583	5,453,602	1,294,721	456,553

23. FINANCE INCOME

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Interest income from banks	1,997,053	3,920,423	992,221	2,508,557

24. FINANCE COSTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Interest expenses				
- bank overdraft	393	70	384	7
- term loans	9,747	241,865	–	–
- lease liabilities	122,439	158,002	–	–
- hire purchase	465,427	395,380	–	–
	598,006	795,317	384	7



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

25. PROFIT/(LOSS) BEFORE TAX

Other than disclosed elsewhere in the financial statements, the following items have been charged/(credited) in arriving at profit/(loss) before tax:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Auditors' remuneration				
- statutory audit:				
- Baker Tilly Monteiro Heng PLT				
• current financial year	173,900	177,500	73,400	77,000
- Member firm of Baker Tilly International				
• current financial year	238,860	238,673	–	–
• prior financial years	860	17,470	–	–
- other services:				
- Baker Tilly Monteiro Heng PLT				
• current financial year	10,000	10,000	10,000	10,000
Depreciation of:				
- property, plant and equipment	27,984,510	28,228,458	1,515,272	1,880,727
- investment properties	190,899	196,824	41,993	41,993
Employee benefits expense (Note 26)	57,854,797	57,100,862	2,051,325	1,558,705
Expenses relating to short term leases:				
- premises	3,819,653	3,686,675	–	–
Expenses relating to leases of low value assets	11,489	12,606	–	–
Impairment loss/(reversal of Impairment loss) on:				
- amounts due from subsidiaries	–	–	304,443	(50,166,633)
- investments in subsidiary	–	–	–	60,760,648
- trade receivables	2,010,628	(60,139)	–	–
- other receivables	–	423,452	–	–
- investment properties	–	12,796	–	12,796
Provision for:				
- rectification costs	8,471,265	9,705,810	–	–
- foreseeable loss	205,736	873,957	–	–
Bad debts (recovered)/written off	(17,778)	14,733	–	–
Property, plant and equipment written off	956	612	–	164
Inventories written off	161,824	168,009	–	–
Sub-contractor costs	57,067,578	47,325,706	–	–
Direct construction materials	150,931,813	78,324,888	–	–
Direct construction expenses	83,741,944	57,687,764	–	–
Plant and machinery services	12,660,119	13,150,574	1,042,439	1,072,936
Rental of plant and machinery	10,638,929	8,897,193	–	–
Raw materials consumed	27,085,878	29,347,274	–	–
Manufacturing expenses	7,020,128	6,733,781	–	–
Loss on foreign exchange:				
- unrealised	643,663	4,400,868	893,599	4,157,512



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

26. EMPLOYEE BENEFITS EXPENSE

The employee benefit expenses of the Group and the Company including directors' remuneration are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Wages, salaries and bonuses	46,114,500	45,414,399	1,823,620	1,390,452
Defined contribution plans	2,848,976	2,815,333	218,938	167,064
Other employee benefits	8,891,321	8,871,130	8,767	1,189
	57,854,797	57,100,862	2,051,325	1,558,705

27. DIRECTORS' REMUNERATION

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Executive directors				
- salaries and bonuses	5,094,338	4,795,261	1,352,000	843,000
- defined contribution plans	366,418	361,985	162,240	101,160
- other employee benefits	8,370	7,933	3,178	3,045
	5,469,126	5,165,179	1,517,418	947,205
Non-executive directors				
- fees	130,000	130,000	130,000	130,000
	5,599,126	5,295,179	1,647,418	1,077,205

The estimated monetary value of benefits-in-kind paid or payable to directors of the Company by the Group amounted to RM43,750 (2025: RM43,750).



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

28. INCOME TAX EXPENSE/(CREDIT)

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current tax				
- current financial year				
- Malaysian income tax	1,951,734	2,071,390	–	–
- Foreign income tax	5,307,814	6,179,216	–	–
- prior financial years				
- Malaysian income tax	(2,363)	(54,033)	–	1,986
- Foreign income tax	(217,087)	(964,302)	–	–
	7,040,098	7,232,271	–	1,986
Deferred tax (Note 9)				
- current financial year	613,566	(926,810)	(691,677)	(452,455)
- prior financial years	(103,991)	623,735	(102,480)	475
	509,575	(303,075)	(794,157)	(451,980)
Tax expense/(credit)	7,549,673	6,929,196	(794,157)	(449,994)

Domestic income tax is calculated at the Malaysian statutory income tax rate of 24% (2025: 24%) of the estimated assessable profit for the financial year whilst the taxation of the subsidiaries in Singapore is calculated at 17% (2025: 17%).

A reconciliation of income tax expense applicable to profit before taxation at the Malaysian statutory income tax rate to income tax expense at the effective income tax rate of the Group and of the Company are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit before tax	37,906,483	35,507,394	10,039,895	12,894,227
Tax at applicable statutory income tax rate of 24% (2025: 24%)	9,097,556	8,521,775	2,409,575	3,094,614
Tax effects arising from				
- effect of different tax rate in other country	(2,352,689)	(2,329,509)	–	–
- non-deductible expenses	612,815	1,910,663	441,195	16,280,754
- non-taxable income	(381,172)	(547,657)	(3,542,447)	(19,827,823)
Utilisation of previously unrecognised deductible temporary differences	–	(4,818,811)	–	–
Deferred tax assets not recognised	1,022,224	4,702,859	–	–
Tax incentives and rebates	(125,620)	(115,524)	–	–
(Over)/Under provision in prior financial years				
- current tax	(219,450)	(1,018,335)	–	1,986
- deferred tax	(103,991)	623,735	(102,480)	475
Tax expense for the year	7,549,673	6,929,196	(794,157)	(449,994)



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

29. EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY SHAREHOLDERS OF THE COMPANY

(a) Basic

Basic earnings per share are calculated by dividing the net profit for the financial year attributable to the ordinary shareholders of the Company by the weighted average number of ordinary shares in issue during the financial year.

	Group	
	2026 RM	2025 RM
Profit for the financial year attributable to owners/ordinary shareholders of the Company	30,356,810	28,578,198
	Number of shares	
	2026 Unit	2025 Unit
Weighted average number of ordinary shares for basic earnings per share	165,864,800	165,864,800
Basic earnings per share (sen)	18.30	17.23

(b) Diluted

The diluted earnings per share of the Company for the financial year ended 2026 and 2025 is same as the basic earnings per ordinary shares of the Company as there were no potential dilutive ordinary shares.

30. DIVIDENDS

	2026 RM	2025 RM
Recognised during the financial year:		
Final single tier dividend of 5 sen per ordinary share in respect of the financial year ended 30 June 2024	–	8,293,240
First and final single tier dividend of 6 sen per ordinary share in respect of the financial year ended 30 June 2025	9,951,888	–
	9,951,888	8,293,240

At the forthcoming Annual General Meeting, a first and final single-tier dividend of 6 sen (2025: 6 sen) per ordinary share, amounting to RM9,951,888 (2025: RM9,951,888) in respect of the financial year ended 30 June 2026 will be proposed for the shareholders' approval. The financial statements for the financial year ended 30 June 2026 do not reflect this proposed dividend. Such dividend, if approved by the shareholders, will be accounted for in equity as an appropriation of retained earnings in the financial year ending 30 June 2027.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

31. CORPORATE AND PERFORMANCE GUARANTEES

	Group and Company 2026 RM	2025 RM
Corporate guarantees to financial institutions for: - banking facilities granted to subsidiaries	45,515,740	51,381,134
Performance guarantees extended to third parties - project related	6,406,766	7,888,044
	51,922,506	59,269,178

32. SEGMENT REPORTING

General Information

The Group prepared the following segment information in accordance with MFRS 8 *Operating Segments* based on the internal reports of the Group's strategic business units which are regularly reviewed by the Group Managing Director and Executive Director for the purpose of making decisions about resource allocation and performance assessment.

Measurement of Reportable Segments

Segment information is prepared in conformity with the accounting policies adopted for preparing and presenting the consolidated financial statements.

Transactions between reportable segments are measured on the basis that is similar to those external customers.

Segment statements of comprehensive income are profit earned or loss incurred by each segment without allocation of central administrative costs, non-operating investment income/loss, property maintenance expenses, finance costs and income tax expense. There are no significant changes from prior financial year in the measurement methods used to determine reported segment statements of comprehensive income.

All the Group's assets are allocated to reportable segments other than assets used centrally for the Group, other investments, short-term deposits, freehold land and buildings used for head office purposes, current tax assets and deferred tax assets.

All the Group's liabilities are allocated to reportable segments other than liabilities incurred centrally for the Group, current tax liabilities, deferred tax liabilities and dividend payable.

The Group's operations comprise the following business segments:

- (i) Piling, civil engineering and construction works; and
- (ii) Manufacturing (manufacturing of metal containers)



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

32. SEGMENT REPORTING (CONTINUED)

(a) Business segments

	Piling, civil engineering and construction works RM	Manufacturing RM	Group RM
2026			
Revenue			
External sales	442,890,164	49,409,658	492,299,822
Results			
Segment results	29,297,934	7,682,828	36,980,762
Unallocated income:			
Interest income			1,997,053
Dividend income			263,488
Gain on disposal of financial assets at fair value through profit or loss			72,585
Fair value gain on financial assets at fair value through profit or loss			670,541
Gain on foreign exchange: - realised			175,494
Others			3,179,161
Unallocated costs:			
Loss on foreign exchange: - unrealised			(869,012)
- realised			(276,597)
Others			(509,825)
Finance costs			(1,655,434)
Taxation			(598,006)
			(7,549,673)
Profit for the financial year			30,356,810
Segment assets	405,568,531	50,742,683	456,311,214
Other investments			15,261,358
Short-term deposits			102,306,777
Current tax assets			620,932
Deferred tax assets			4,346,799
Freehold land and buildings for head office use			3,655,552
Investment properties			4,583,530
Others			6,199,355
Total assets			593,285,517



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

32. SEGMENT REPORTING (CONTINUED)

(a) Business segments (Continued)

	Piling, civil engineering and construction works RM	Manufacturing RM	Group RM
2026			
Segment liabilities	148,409,201	14,988,299	163,397,500
Current tax liabilities			5,721,393
Deferred tax liabilities			12,918,932
Total liabilities			182,037,825
Other information			
Additions of property, plant and equipment and right-of-use assets	49,065,003	37,335	49,102,338
Depreciation of property, plant and equipment and right-of-use assets	27,100,994	883,516	27,984,510
Impairment loss on receivables	2,010,628	–	2,010,628
Non-cash items other than depreciation (Note b)	(17,778)	162,780	145,002
Employee benefits expense	51,485,099	6,369,698	57,854,797
Sub-contractor costs	57,067,578	–	57,067,578
Direct construction materials	150,931,813	–	150,931,813
Direct construction expenses	83,741,944	–	83,741,944
Plant and machinery services	12,660,119	–	12,660,119
Rental of plant and machinery	10,638,929	–	10,638,929
Raw materials consumed	–	27,085,878	27,085,878
Manufacturing expenses	–	7,020,128	7,020,128



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

32. SEGMENT REPORTING (CONTINUED)

(a) Business segments (Continued)

	Piling, civil engineering and construction works RM	Manufacturing RM	Group RM
2025			
Revenue			
External sales	318,159,517	51,586,111	369,745,628
Results			
Segment results	30,022,416	8,483,648	38,506,064
Unallocated income:			
Interest income			3,920,423
Dividend income			300,182
Gain on disposal of financial assets at fair value through profit or loss			83,713
Gain on foreign exchange: -realised			415,006
Others			213,481
			4,932,805
Unallocated costs:			
Loss on foreign exchange: - unrealised			(4,166,681)
Fair value loss on financial assets at fair value through profit or loss			(2,481,090)
Others			(488,387)
			(7,136,158)
Finance costs			(795,317)
Taxation			(6,929,196)
Profit for the financial year			28,578,198



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

32. SEGMENT REPORTING (CONTINUED)

(a) Business segments (Continued)

	Piling, civil engineering and construction works RM	Manufacturing RM	Group RM
2025			
Segment assets	361,473,989	51,786,865	413,260,854
Other investments			30,193,805
Short-term deposits			97,859,799
Current tax assets			2,686,025
Deferred tax assets			3,642,218
Freehold land and buildings for head office use			3,655,552
Investment properties			4,920,605
Others			2,872,674
Total assets			559,091,532
Segment liabilities	131,361,712	6,101,727	137,463,439
Current tax liabilities			7,050,482
Deferred tax liabilities			12,065,706
Others			35,923
Total liabilities			156,615,550
Other information			
Additions of property, plant and equipment and right-of-use assets	64,849,926	322,662	65,172,588
Depreciation of property, plant and equipment and right-of-use assets	27,272,517	955,941	28,228,458
Impairment loss on receivables	363,313	–	363,313
Non-cash items other than depreciation (Note b)	14,898	168,456	183,354
Employee benefits expense	51,085,307	6,015,555	57,100,862
Sub-contractor costs	47,325,706	–	47,325,706
Direct construction materials	78,324,888	–	78,324,888
Direct construction expenses	57,687,764	–	57,687,764
Plant and machinery services	13,150,574	–	13,150,574
Rental of plant and machinery	8,897,193	–	8,897,193
Raw materials consumed	–	29,347,274	29,347,274
Manufacturing expenses	–	6,733,781	6,733,781



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

32. SEGMENT REPORTING (CONTINUED)

(b) Other non-cash items consist of the following:

	2026 RM	2025 RM
Bad debts (recovered)/written off	(17,778)	14,733
Property, plant and equipment written off	956	612
Inventories written off	161,824	168,009
	145,002	183,354

(c) Geographical information

The Group's two (2) major business segments are operating in two (2) principal geographical areas. In Malaysia, its home country, the Group is principally involved in piling, civil engineering and construction works and manufacturing of metal containers. In Singapore, the Group is principally involved in piling, civil engineering and construction works.

	Malaysia		Singapore		Group	
	2026 RM	2025 RM	2026 RM	2025 RM	2026 RM	2025 RM
Total revenue from external customers	56,325,075	58,110,286	435,974,747	311,635,342	492,299,822	369,745,628
Non-current assets (exclude deferred tax assets and financial assets)	63,331,680	56,740,717	141,355,300	133,325,081	204,686,980	190,065,798

(d) Information about major customers

Three (2025: Two) major customers from piling, civil engineering and construction works segment contribute revenue of RM209,836,795 (2025: RM114,286,651) which is approximately 43% (2025: 31%) of the Group revenue. The revenue contributed by these major customers individually range from approximately RM50,000,000 to RM83,000,000 (2025: RM47,000,000 to RM67,000,000).

33. RELATED PARTIES

(a) Identification of related parties

Parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operational decisions, or vice versa, or where the Group and the party are subject to common control. Related parties may be individuals or other entities.

Related parties of the Group and of the Company include:

- (i) Subsidiaries; and
- (ii) Key management personnel which comprise persons (including the directors of the Company) having the authority and responsibility for planning, directing and controlling the activities of the Company directly or indirectly.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

33. RELATED PARTIES (CONTINUED)

(b) Related party transactions and balances

Related party transactions other than those disclosed elsewhere in the financial statements are shown below. Information on outstanding balances with related parties of the Company are disclosed in Note 13 to the financial statements.

	2026 RM	Company 2025 RM
Plant and machinery rental income from subsidiaries:		
- Pintaras Megah Sdn. Bhd.	–	520,927
- Pintary International Pte. Ltd.	1,807,877	1,998,983
Dividend income from subsidiary:		
- Pintaras Prima Sdn. Bhd.	13,181,000	30,175,000
Advances to subsidiaries:		
- Pintaras Development Sdn. Bhd.	290,000	20,000
- Pintaras Geotechnics Sdn. Bhd.	613,000	857,916
- Pintaras Megah Sdn. Bhd.	5,890,000	8,710,000
- Prima Packaging Sdn. Bhd.	33,735,000	10,598,021
- SMPP Development Sdn. Bhd.	–	50
- Pintaras (East Malaysia) Sdn. Bhd.	125,000	1,540
- Pintaras Technology Sdn. Bhd.	70,000	–
Repayment of advances from subsidiaries:		
- Pintaras Geotechnics Sdn. Bhd.	96,000	770,000
- Pintaras Megah Sdn. Bhd.	8,185,336	8,919,193
- Prima Packaging Sdn. Bhd.	33,735,000	10,598,021
- Pintaras Development Sdn. Bhd.	1,500,000	–
- SMPP Development Sdn. Bhd.	–	50
- Pintaras (East Malaysia) Sdn. Bhd.	125,000	1,540
- Pintaras Technology Sdn. Bhd.	70,000	–

(c) Compensation of key management personnel

The aggregate amount of remuneration received or receivable by key management personnel of the Group and of the Company for the financial year is as disclosed in Note 27 to the financial statements.

34. CAPITAL COMMITMENT

	2026 RM	Group 2025 RM
Approved and contracted for:		
- Purchase of property, plant and equipment	6,290,354	10,546,478



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS

(a) Classification of financial instruments

The following table analyses the financial instruments in the statements of financial position by the classes of financial instruments to which they are assigned:

- (i) Amortised cost ("AC")
- (ii) Fair value through profit or loss ("FVPL")

	Carrying amount RM	AC RM	FVPL RM
Group			
2026			
Financial assets			
Other investments	15,261,358	–	15,261,358
Trade and other receivables *	215,416,588	215,416,588	–
Short-term deposits	102,306,777	102,306,777	–
Cash and bank balances	26,203,630	26,203,630	–
	359,188,353	343,926,995	15,261,358
Financial liabilities			
Trade and other payables	111,660,901	111,660,901	–
Loans and borrowings	9,831,065	9,831,065	–
	121,491,966	121,491,966	–
2025			
Financial assets			
Other investments	30,193,805	–	30,193,805
Trade and other receivables *	174,456,172	174,456,172	–
Short-term deposits	97,859,799	97,859,799	–
Cash and bank balances	29,278,646	29,278,646	–
	331,788,422	301,594,617	30,193,805
Financial liabilities			
Trade and other payables	81,532,952	81,532,952	–
Loans and borrowings	18,698,186	18,698,186	–
	100,231,138	100,231,138	–



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(a) Classification of financial instruments (Continued)

	Carrying amount RM	AC RM	FVPL RM
Company			
2026			
Financial assets			
Other investments	15,261,358	–	15,261,358
Trade and other receivables *	197,219	197,219	–
Amounts due from subsidiaries	3,061,809	3,061,809	–
Dividend receivable	43,256,000	43,256,000	–
Short-term deposits	51,146,581	51,146,581	–
Cash and bank balances	8,558,853	8,558,853	–
	121,481,820	106,220,462	15,261,358
Financial liabilities			
Trade and other payables	626,658	626,658	–
Amounts due to a subsidiary	1,070	1,070	–
	627,728	627,728	–
2025			
Financial assets			
Other investments	30,193,805	–	30,193,805
Trade and other receivables *	274,405	274,405	–
Amounts due from subsidiaries	6,395,500	6,395,500	–
Dividend receivable	30,175,000	30,175,000	–
Short-term deposits	57,457,306	57,457,306	–
Cash and bank balances	3,061,223	3,061,223	–
	127,557,239	97,363,434	30,193,805
Financial liabilities			
Trade and other payables	807,362	807,362	–

* Excluding GST refundable, advance payments and prepayments.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management

The Group's and the Company's activities are exposed to financial risks arising from their operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk, foreign currency exchange risk, interest rate risk and market price risk. The Group's and the Company's overall financial risk management objective is to ensure that adequate financial resources are available for the development of the Group's business. The Group and the Company do not trade in financial instruments.

The Board of Directors reviews and agrees on clearly defined guidelines for the management of these risks, which are executed by the Executive Directors and senior management. The audit committee provided independent oversight to the effectiveness of the risk management process. Financial risk management is carried out through risk reviews, internal control systems and insurance programme.

(i) Credit risk

Credit risk is the risk of financial loss to the Group and the Company that may arise on outstanding financial instruments should a counterparty default on its obligations. The Group and the Company are exposed to credit risk from its operating activities (primarily trade receivables) including deposits with banks and other financial instruments. The Group has a credit policy in place and the exposure to credit risk is managed through the application of credit approvals, credit limits and monitoring procedures.

The Group adopts the policy of dealing only with customers of appropriate credit history where appropriate to mitigate credit risk.

The Group defines a financial instrument as default, which is fully aligned with the definition of credit-impaired, when it meets one or more of the evidences or criteria as stated below.

At each reporting date, the Group and the Company assess on an individual basis whether financial assets carried at amortised cost are credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired include observable data about the following events:

- counterparty fails to make contractual payment within 90 days after they fall due;
- counterparty is insolvent;
- a breach of contract, such as a default of past due event; and
- it is becoming probable that the counterparty will enter bankruptcy or other financial reorganisation.

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group and the Company determine that the debtor does not have assets or source of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Group's and the Company's procedure for recovery of amounts due.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(i) Credit risk (Continued)

Trade receivables and contract assets

As at the end of the reporting period, the maximum exposure to credit risk arising from trade receivables and contract assets is represented by the carrying amounts in the statements of financial position.

Credit risk concentration profile

The Group determines concentrations of credit risk by monitoring the ageing profile of its trade receivables on an on-going basis. The Group's top five customers make up 25% (2025: 14%) of the Group's trade receivables.

The Group and the Company determine the credit risk concentration of its trade receivables and contract assets by business segment profile on an ongoing basis. The credit risk concentration profile of the Group's and the Company's trade receivables and contract assets at the reporting date are as follows:

Trade receivables:

	RM	2026 %	RM	2025 %
Group				
Piling, civil engineering and construction works	196,633,488	93.7%	155,412,789	92.6%
Manufacturing	13,140,907	6.3%	12,373,334	7.4%
	209,774,395	100.0%	167,786,123	100.0%

Contract assets:

	RM	2026 %	RM	2025 %
Group				
Piling, civil engineering and construction works	1,747,282	100.0%	2,495,734	100.0%

The Group and the Company apply the simplified approach to providing for expected credit losses prescribed by MFRS 9, which requires the use of the lifetime expected loss provision for all trade receivables and contract assets. The expected credit losses also incorporate forward looking information on the economic conditions over the expected settlement period of the receivables. The Group believes that changes in economic conditions over the settlement period would not materially impact the impairment calculation of the receivables.

Trade receivables arising from manufacturing, construction contracts and those receivables which are in default or credit impaired are assessed individually. The Group assessed the risk of each customer individually based on their financial capacity, past trend of payments and other external information relating to the customers that are publicly available.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(i) Credit risk (Continued)

Trade receivables and contract assets (Continued)

Credit risk concentration profile (Continued)

The information about credit risk exposure on the Group's contract asset, operating financial assets and trade receivables are as follows:

	Gross carrying amount RM	ECL allowance RM	Net balance RM
Group			
2026			
Contract assets			
Current (not past due)	1,747,282	–	1,747,282
Trade receivables			
Current (not past due)	181,436,246	(1,982,660)	179,453,586
1 - 60 days past due	25,274,255	(314,050)	24,960,205
61 - 120 days past due	5,247,699	–	5,247,699
121 - 365 days past due	4,821	–	4,821
> 365 days past due	108,084	–	108,084
	213,818,387	(2,296,710)	211,521,677
2025			
Contract assets			
Current (not past due)	2,495,734	–	2,495,734
Trade receivables			
Current (not past due)	160,042,639	–	160,042,639
1 - 60 days past due	2,995,722	(331,250)	2,664,472
61 - 120 days past due	715,746	–	715,746
121 - 365 days past due	3,429,659	–	3,429,659
> 365 days past due	933,607	–	933,607
	170,613,107	(331,250)	170,281,857



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(i) Credit risk (Continued)

Other receivables and other financial assets

For other receivables and other financial assets (including cash and cash equivalents), the Group and the Company minimise credit risk by dealing exclusively with high credit rating counterparties. At the reporting date, the Group's and the Company's maximum exposure to credit risk arising from other receivables and other financial assets is represented by the carrying amount of each class of financial assets recognised in the statements of financial position.

The Group and the Company consider the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk the Group and the Company compare the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportive forward-looking information.

The following indicators are incorporated:

- internal credit rating;
- external credit rating (as far as available);
- actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations;
- actual or expected significant changes in the operating results of the counterparty; and
- significant changes in the expected performance and behaviour of the counterparty, including changes in the payment status of counterparties in the Group and changes in the operating results of the counterparty.

Macroeconomic information (such as market interest rates or growth rates) is incorporated as part of the internal rating model.

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 30 days past due in making a contractual payment.

Deposits with licensed banks, bank balances and other investments are placed with reputable financial institutions with high quality external credit ratings.

Some intercompany balances owing by subsidiaries of the Company comprise loans or advances which are repayable on demand. The Company regularly monitors the financial performance and position or payments made on behalf of these subsidiaries on an individual basis. When these subsidiaries' financial performance and position deteriorates significantly, the Company assumes that there is a significant increase in credit risk, and thereby a lifetime expected credit loss assessment is necessary. As the Company is able to determine the timing of repayment of the loans or advances, the Company will consider the loans or advances to be in default when these subsidiaries are unable to pay based on the expected manner of recovery and recovery period. The Company determines the probability of default for these loans or advances using internally available information. The Company considers the loans or advances to be credit-impaired when the subsidiaries are unlikely to repay their debts.

Other than the credit-impaired receivables, the Group and the Company consider the other financial assets to have low credit risk. Any loss allowance for impairment for the other receivables and other financial assets are negligible.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(i) Credit risk (Continued)

Financial guarantee contracts

The Company is exposed to credit risk in relation to corporate guarantees in respect of facilities granted to certain subsidiaries by financial institutions. The Company monitors the results of the subsidiaries and their repayment on an on-going basis. The maximum exposure to credit risks amounts to RM7,715,018 (2025: RM12,947,394) representing the maximum amount the Company could pay if the guarantee is called on.

As at reporting date, there was no allowance for impairment as determined by the Company for the financial guarantee.

The financial guarantees have not been recognised since the fair value on initial recognition was not material as the guarantee is provided as credit enhancement to subsidiaries' secured borrowings.

(ii) Liquidity risk

Liquidity risk is the risk that the Group or the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Group's and the Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Group's and the Company's objective is to maintain a balance between continuity of funding and flexibility through the use of stand-by credit facilities.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(ii) Liquidity risk (Continued)

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Group's and the Company's liabilities at the end of the reporting period based on contractual undiscounted repayment obligations.

	Contractual Cash Flows				Total RM
	Carrying amount RM	On demand or within one year RM	One to five years RM	Over five years RM	
Group					
2026					
Financial liabilities					
Loans and borrowings	9,831,065	7,424,893	2,654,185	–	10,079,078
Lease liabilities	6,239,721	4,046,113	2,255,706	116,325	6,418,144
Trade and other payables	111,660,901	111,660,901	–	–	111,660,901
	127,731,687	123,131,907	4,909,891	116,325	128,158,123
2025					
Financial liabilities					
Loans and borrowings	18,698,186	9,275,565	10,279,854	–	19,555,419
Lease liabilities	2,080,459	1,729,619	272,274	187,189	2,189,082
Trade and other payables	81,532,952	81,532,952	–	–	81,532,952
	102,311,597	92,538,136	10,552,128	187,189	103,277,453
		Carrying amount RM	Contractual undiscounted cash flows RM	On demand or within one year RM	
Company					
2026					
Financial liabilities					
Trade and other payables	626,658	626,658	626,658		
Financial guarantee contracts	–	7,715,018	7,715,018		
	626,658	8,341,676	8,341,676		
2025					
Financial liabilities					
Trade and other payables	807,362	807,362	807,362		
Financial guarantee contracts	–	12,947,394	12,947,394		
	807,362	13,754,756	13,754,756		



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(iii) Foreign currency exchange risk

Foreign currency exchange risk is the risk of fluctuation in fair value or future cash flows of a financial instrument because of changes in foreign exchange rates.

The Group and the Company are exposed to foreign currency exchange risk as a result of foreign currency transactions entered with third parties and cash and cash equivalents held in currencies other than Ringgit Malaysia, primarily in Singapore Dollar ("SGD"), United States Dollar ("USD") and European Monetary Unit ("EUR").

Forward currency contracts may be used by certain subsidiaries to reduce exposure to fluctuations in foreign currency risk. In addition, the Group and the Company hold cash and cash equivalents denominated in foreign currencies to pay its foreign purchases as a natural hedge against fluctuations in foreign currency exchange risk.

The Group is also exposed to foreign currency translation risk arising from its net investments in foreign operation, Republic of Singapore.

The Group's and the Company's financial assets and liabilities that are not denominated in their functional currencies are as follows:

	Trade and other receivables RM	Short-term deposits RM	Cash and bank balances RM	Trade and other payables RM	Amount due from subsidiaries RM	Total RM
Financial assets and liabilities not held in functional currencies:						
Group 2026						
- SGD	158,553	30,581,238	7,323,776	(3,486)	–	38,060,081
- USD	–	–	35,940	(94,835)	–	(58,895)
- EUR	–	–	83,555	–	–	83,555
	158,553	30,581,238	7,443,271	(98,321)	–	38,084,741
2025						
- SGD	141,637	52,045,048	783,569	(3,876)	–	52,966,378
- USD	–	4,293,689	937,934	(344,070)	–	4,887,553
- EUR	–	–	87,801	–	–	87,801
	141,637	56,338,737	1,809,304	(347,946)	–	57,941,732



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(iii) Foreign currency exchange risk

The Group's and the Company's financial assets and liabilities that are not denominated in their functional currencies are as follows:

	Trade and other receivables RM	Short-term deposits RM	Cash and bank balances RM	Trade and other payables RM	Amount due from subsidiaries RM	Total RM
Financial assets and liabilities not held in functional currencies: (Continued)						
Company						
2026						
- SGD	-	30,581,238	6,431,538	-	185,537	37,198,313
- USD	-	-	8,136	-	-	8,136
- EUR	-	-	83,555	-	-	83,555
	-	30,581,238	6,523,229	-	185,537	37,290,004
2025						
- SGD	-	52,045,048	560,457	-	242,324	52,847,829
- USD	-	-	8,315	-	-	8,315
- EUR	-	-	87,801	-	-	87,801
	-	52,045,048	656,573	-	242,324	52,943,945



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(iii) Foreign currency exchange risk (Continued)

Sensitivity analysis for foreign currency exchange risk

The following table demonstrates the sensitivity to a reasonably possible change in the SGD, USD and EUR, with all other variables held constant on the Group's and the Company's profit for the financial year and equity.

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
SGD				
- strengthened 5% (2025: 5%)	1,903,004	2,648,319	1,859,916	2,642,391
- weakened 5% (2025: 5%)	(1,903,004)	(2,648,319)	(1,859,916)	(2,642,391)
USD				
- strengthened 10% (2025: 10%)	(5,890)	488,755	814	832
- weakened 10% (2025: 10%)	5,890	(488,755)	(814)	(832)
EUR				
- strengthened 2% (2025: 2%)	1,671	1,756	1,671	1,756
- weakened 2% (2025: 2%)	(1,671)	(1,756)	(1,671)	(1,756)

(iv) Interest rate risk

Interest rate risk is the risk of fluctuation in fair value of future cash flows of the Group's financial instruments because of changes in market interest rates.

The Group's and the Company's exposure to interest rate risk arises primarily from the time deposits and interest-bearing borrowings. Surplus funds are placed with licensed financial institutions to earn interest income based on prevailing market rates. The Group and the Company manage their interest rate risks by placing such funds on short tenure of 12 months or less. The Group and the Company generally borrow principally on a floating rate basis (other than hire purchase liabilities which are based on fixed interest rates) and ensure that interest rates obtained are competitive.

Sensitivity analysis for interest rate risk

The Group believes that no reasonably possible change in the interest rate could affect the total equity and profit of the Group materially as the impact is not significant. As such, sensitivity analysis is not presented.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(b) Financial risk management (Continued)

(v) Market price risk

Market price risk is the risk of fluctuation in fair value or future cash flows of the Group's and the Company's financial instruments because of changes in market price (other than interest or exchange rates).

The Group's and the Company's investments in equity instruments are subject to market price risk. To manage its risk arising from investment in equity instruments, the Group and the Company diversify the portfolio which is managed by independent fund managers.

Sensitivity analysis for equity price risk

A decrease in market price of these marketable securities by 57% and 57% (2025: 18% and 18%) to the Group and the Company respectively at the end of the reporting period would decrease the profit for the financial year/equity by RM8,699,000 and RM8,699,000 (2025: RM5,326,841 and RM5,326,841) respectively.

An increase in market price of these marketable securities by 57% and 57% (2025: 18% and 18%) to the Group and the Company respectively at the end of the reporting period would have had the equal but opposite effect on the amounts shown above, on the basis that all other variables remain unchanged.

(c) Fair value measurement

The carrying amounts of short-term deposits (measured at amortised cost), cash and bank balances, trade and other current receivables and payables and short-term borrowings reasonably approximate their fair values due to the relatively short-term nature of these financial instruments.

The fair value of other investments is derived based on their redemption price.

The carrying amounts of hire purchase payables is estimated using discounted cash flows analysis, based on current lending rates for similar types of arrangements.

The carrying amounts of term loans are reasonable approximation of fair values as these are floating rate instruments.

When measuring fair value, the Group uses observable market data as far as possible. Fair value is categorised into different levels in a fair value hierarchy based on the input used in the valuation technique as follows:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 - Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs).

There have been no transfers between Level 1 and Level 2 during the financial year (2025: no transfer in either direction).



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

35. FINANCIAL INSTRUMENTS (CONTINUED)

(c) Fair value measurement (Continued)

The table below analyses financial instruments measured at fair value or fair value of financial instruments not measured at fair value, together with their carrying amounts shown in the statement of financial position.

	Carrying amount RM	← Level 1 RM	Fair value Level 2 RM	→ Level 3 RM
Group				
2026				
Financial asset				
Other investments	15,261,358	15,261,358	–	–
Financial liability				
Hire purchase payables	9,831,065	–	9,753,423	–
2025				
Financial asset				
Other investments	30,193,805	30,193,805	–	–
Financial liability				
Hire purchase payables	15,327,114	–	15,004,408	–
Company				
2026				
Financial asset				
Other investments	15,261,358	15,261,358	–	–
2025				
Financial asset				
Other investments	30,193,805	30,193,805	–	–



NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

36. CAPITAL MANAGEMENT

The primary objective of the Group's capital management is to ensure that the entities in the Group will be able to continue as a going concern while maximising the return to the shareholders through the optimisation of the debt and equity balance.

The Group manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, sell assets to reduce debt or issue new shares. No changes were made in the objectives, policies or processes during the financial years ended 30 June 2026 and 30 June 2025.

The Group monitors capital using a gearing ratio. The gearing ratio is calculated as loans and borrowings divided by total equity. The gearing ratio as at the end of the financial year are as follows:

	Group	
	2026 RM	2025 RM
Loans and borrowings (Note 16)	9,831,065	18,698,186
Total equity	411,247,692	402,475,982
Gearing ratio	2%	5%

The Company does not have any loans or borrowings and as such, the gearing ratio is not applicable.



STATEMENT BY DIRECTORS

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

We, **DR CHIU HONG KEONG** and **KHOO YOK KEE**, being two of the directors of PINTARAS JAYA BERHAD, do hereby state that in the opinion of the directors, the accompanying financial statements set out on pages 57 to 122 are drawn up in accordance with Malaysian Financial Reporting Standards, International Financial Reporting 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 at 30 June 2026 and of their financial performance and their cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the directors:

DR CHIU HONG KEONG
CHAIRMAN

KHOO YOK KEE
DIRECTOR

25 September 2026

STATUTORY DECLARATION

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

I, **KHOO YOK KEE**, being the director primarily responsible for the financial management of PINTARAS JAYA BERHAD, do solemnly and sincerely declare that to the best of my knowledge and belief, the accompanying financial statements set out on pages 57 to 122 are correct, and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1960.

KHOO YOK KEE
MIA Membership No: 7010

Subscribed and solemnly declared by the abovenamed at Petaling Jaya in the State of Selangor Darul Ehsan on 25 September 2026.

Before me,

WONG CHOY YIN
No. B508
COMMISSIONER FOR OATHS
Petaling Jaya



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF PINTARAS JAYA BERHAD

(Incorporated in Malaysia)

Registration No. 198901012591 (189900 – H)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Pintaras Jaya Berhad, which comprise the statements of financial position as at 30 June 2026 of the Group and of the Company, and the statements of 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 57 to 122.

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 30 June 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting 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 judgment, 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.



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF PINTARAS JAYA BERHAD

(Incorporated in Malaysia)

Registration No. 198901012591 (189900 – H)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

Key Audit Matters (Cotinued)

Group

Revenue and cost recognition for construction activities (Notes 4(a), 19, 20 and 21 to the financial statements)

The revenue of the Group's construction activities are recognised over the period of construction contract by reference to the progress towards complete satisfaction of that performance obligation or stage of completion. The progress towards complete satisfaction of performance obligation is determined by reference to proportion of actual construction costs incurred for works performed to date bear to the estimated total costs for each project (input method). The Group recognised revenue and cost from construction contracts of RM439,930,164 and RM393,213,474 respectively for the financial year ended 30 June 2026. We focused on this area because significant directors' judgement is required, in particular with regards to determining the extent of the construction costs incurred to-date, the estimated total construction revenue and costs which includes rectification works to be carried out, the uncertified variation orders and liquidated ascertained damages ("LAD") for projects which are completed or expected to be completed beyond the construction completion date, as well as the recoverability of the construction projects. The estimated total revenue and costs, rectification costs, uncertified variation orders and extent of LAD to be recognised are affected by a variety of uncertainties that depend on the outcome of future events.

Our response:

Our audit procedures included, among others:

- understanding the design and implementation of key controls over the Group's process in preparing or updating project budget and the calculation of the stage of completion;
- comparing the Group's major assumptions of identified projects against contractual terms, quotations and variation orders, where applicable;
- obtaining explanation from the Group on the cause of delays, correspondences with customers and corroborating key judgement made by the Group on any potential LAD;
- comparing computed stage of completion for identified projects against consultant certificates; and
- checking the mathematical computation of the revenue and cost recognised during the financial year.

Company

We have determined that there are no key audit matters in the audit of the separate financial statements of the Company to be communicated in our auditors' report.

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.



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF PINTARAS JAYA BERHAD

(Incorporated in Malaysia)

Registration No. 198901012591 (189900 – H)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

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, International Financial Reporting 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.

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 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 of forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF PINTARAS JAYA BERHAD

(Incorporated in Malaysia)

Registration No. 198901012591 (189900 – H)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors, are disclosed in Note 7 to the financial statements.

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 contents of this report.

Baker Tilly Monteiro Heng PLT
201906000600 (LLP0019411-LCA) & AF 0117
Chartered Accountants

Kuala Lumpur

25 September 2026

Jason Wong Yew Ming
No. 03668/06/2028 J
Chartered Accountant



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

	2026 (RM)	Group 2025 (RM)
Total Income		
Revenue	492,299,822	369,745,628
Other Income	4,942,583	5,453,602
Finance Income	72,585	83,713
Interest Income	1,997,053	3,920,423
Dividend Income	263,488	300,182
Total	499,575,531	379,503,548
Total Asset	593,285,517	559,091,532

(B) Business Activities

Shariah Non-Compliant Activities

Dividend income received from conventional shares and instruments
Interest income

	263,488	300,182
	1,878,717	3,790,399
Total	2,142,206	4,090,581

(C) Component of Financial Position

(i) Cash Component

Islamic Account/Instruments

Cash at bank (exclude cash in hand)
Deposits with licensed bank

	25,605	20,221
	3,697,818	4,248,269
Total	3,723,423	4,268,490

Conventional Account/Instruments
Cash at bank (exclude cash in hand)
Deposits with licensed bank

	26,150,495	29,230,907
	98,608,959	93,611,530
Total	124,759,454	122,842,437

(ii) Debt Component

Conventional Borrowing

Current

Bank borrowings
Hire purchase payables

	–	779,960
	7,209,276	7,973,127

Non-Current

Bank borrowings
Hire purchase payables

	–	2,591,112
	2,621,789	7,353,987
Total	9,831,065	18,698,186



ANALYSIS OF SHAREHOLDINGS

AS AT 28 AUGUST 2026

Total Number of Shares	: 165,864,800
Class of Share	: Ordinary share
Voting Rights	: 1 vote per ordinary share
Number of Shareholders	: 2,397

SUBSTANTIAL SHAREHOLDERS

The following are the substantial shareholders of Pintaras Jaya Berhad ("PJB" or "Company") according to the Register of Substantial Shareholders:-

Name of Shareholders	Direct Interest		Indirect Interest	
	No. of Shares	%	No. of Shares	%
Pintaras Bina Sdn Bhd	61,832,116	37.28	—	—
Dr Chiu Hong Keong	24,315,720	14.66	85,634,476 ⁽¹⁾	51.63
Khoo Yok Kee	23,603,860	14.23	86,346,336 ⁽²⁾	52.06

Notes:-

- (1) Deemed interest through his shareholding in Pintaras Bina Sdn Bhd and interest held by his spouse, Madam Khoo Yok Kee, and his son, Mr Chiu Wei Wen, in PJB.
- (2) Deemed interest through her shareholding in Pintaras Bina Sdn Bhd and interest held by her spouse, Dr Chiu Hong Keong, and her son, Mr Chiu Wei Wen, in PJB.

DIRECTORS' INTERESTS

Directors' Direct and Indirect Interests in the shares and options over unissued shares in the Company based on the Register of Directors' Shareholdings maintained under Section 219 of the Companies Act 2016 of the Company:-

Issued Ordinary Shares

Name of Shareholders	Direct Interest		Indirect Interest	
	No. of Shares	%	No. of Shares	%
Dr Chiu Hong Keong	24,315,720	14.66	85,634,476 ⁽¹⁾	51.63
Khoo Yok Kee	23,603,860	14.23	86,346,336 ⁽²⁾	52.06
Chiu Wei Wen	198,500	0.12	—	—
Lim Chee Eng	—	—	—	—
Chiu Wei Siong	—	—	—	—
Phe Kheng Peng	—	—	—	—
Nurhalida Binti Dato' Seri Mohamed Khalil	—	—	—	—
Tan Yong Kwang	—	—	—	—

Notes:-

- (1) Deemed interest through his shareholding in Pintaras Bina Sdn Bhd and interest held by his spouse, Madam Khoo Yok Kee, and his son, Mr Chiu Wei Wen, in PJB.
- (2) Deemed interest through her shareholding in Pintaras Bina Sdn Bhd and interest held by her spouse, Dr Chiu Hong Keong, and her son, Mr Chiu Wei Wen, in PJB.



ANALYSIS OF SHAREHOLDINGS

AS AT 28 AUGUST 2026

DISTRIBUTION OF SHAREHOLDINGS

Size of Shareholdings	No. of Shareholders	%	No. of Shares	%
Less than 100	60	2.50	1,095	0.00
100 to 1,000	418	17.44	287,550	0.17
1,001 to 10,000	1,318	54.98	6,217,300	3.75
10,001 to 100,000	510	21.28	15,144,155	9.13
100,001 to less than 5% of issued shares	87	3.63	48,778,764	29.41
5% and above of issued shares	4	0.17	95,435,936	57.54
	2,397	100.00	165,864,800	100.00



ANALYSIS OF SHAREHOLDINGS

AS AT 28 AUGUST 2026

THIRTY LARGEST SHAREHOLDERS

(as shown in the Record of Depositors)

	Name of Shareholders	No. of Shares	%
1.	Pintaras Bina Sdn Bhd	59,768,116	36.03
2.	CGS International Nominees Malaysia (Tempatan) Sdn Bhd Exempt AN for CGS International Securities Singapore Pte Ltd (Retail Clients)	12,500,000	7.54
3.	Chiu Hong Keong	11,815,720	7.12
4.	AMSEC Nominees (Tempatan) Sdn Bhd AmBank (M) Berhad for Khoo Yok Kee (3012-1502)	11,352,100	6.84
5.	Khoo Yok Kee	8,175,760	4.93
6.	Khoo Keow Pin	5,083,304	3.07
7.	CIMSEC Nominees (Tempatan) Sdn Bhd CIMB for Khoo Yok Kee (PB)	4,000,000	2.41
8.	Khoo Keow Pin	3,019,000	1.82
9.	Neoh Choo Ee & Company Sdn Bhd	2,869,000	1.73
10.	Khoo Huan-Kind	2,550,000	1.54
11.	Pintaras Bina Sdn Bhd	2,064,000	1.24
12.	Soo Jian Yeu	1,340,000	0.81
13.	Public Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Chong Khong Shoong (E-IMO/JSI)	1,200,000	0.72
14.	Maybank Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Chong Khong Shoong	1,060,000	0.64
15.	Fong Ting Wong	626,300	0.38
16.	Tan Ai Leng	600,000	0.36
17.	Sow Tiap	540,000	0.33
18.	Yeo Khee Huat	535,200	0.32
19.	Dynaquest Sdn Bhd	511,400	0.31
20.	Alliancegroup Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Tri Dato Intepri Sdn Bhd (7005762)	500,000	0.30
21.	Chong Ik Poh	473,000	0.29
22.	LTK (Melaka) Sdn Bhd	419,600	0.25
23.	HLB Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Chong Khong Shoong	400,000	0.24
24.	Kejutaan Vital Properties Sdn Bhd	400,000	0.24
25.	Goh Thong Beng	370,000	0.22
26.	Affin Hwang Nominees (Asing) Sdn Bhd DBS Vickers Secs (S) Pte Ltd for Little Rain Assets Limited	366,100	0.22
27.	Platigold Sdn Bhd	356,900	0.22
28.	CIMB Group Nominees (Asing) Sdn Bhd Exempt AN for DBS Bank Ltd (SFS)	349,300	0.21
29.	Maybank Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Wong Lai Moey	340,000	0.21
30.	Khoo Hwee @ Khoo Yew	330,000	0.20
	TOTAL	133,914,800	80.74



LIST OF PROPERTIES

AS AT 30 JUNE 2026

Location	Tenure	Description/ Existing Use	Age Of Buildings (Years)	Approx. Area	Net Book Value at 30.06.2026 RM'000	Date of Acquisition
Lot 18 Jalan SU 4 Taman Perindustrian Subang Utama, Section 22 40000 Shah Alam Selangor	Freehold	Land with Building / Factory cum Office Premises	34	19,984 sq m	9,075	20.12.1991
No. 8, Jalan Majistret U1/26 HICOM-Glenmarie Industrial Park 40150 Shah Alam Selangor	Freehold	Land with Building / Office cum Warehouse	29	4,251 sq m	3,571	05.08.1994
Lot 6100 Mukim Kapar Daerah Klang Selangor	Freehold	Industrial Land / Store and Casting Yard	–	40,494 sq m	4,134	16.03.1995
12R Enterprise Road Enterprise 10 Singapore 627696	30 years' leasehold expiring in 2037	3 Storey Industrial Terrace Unit / Office	17	653 sq m	1,743	14.03.2019
12S Enterprise Road Enterprise 10 Singapore 627696	30 years' leasehold expiring in 2037	3 Storey Industrial Terrace Unit / Office	17	648 sq m	2,346	10.09.2015
71 Woodlands Industrial Park E9 #01-10, Wave 9 Singapore 757048	30 years' leasehold expiring in 2044	Ground Floor Industrial Unit / Factory	9	362 sq m	2,563	07.04.2016
H2O@Ara Damansara No. 1, Jalan PJU 1A/3 Ara Damansara 47301 Petaling Jaya Selangor	Freehold	3 units of SOHO / Residential	8	98 sq m per unit	1,946	06.09.2022
GM 2288 Lot 4539 GM 2289 Lot 4540 GM 2290 Lot 4541 GM 2291 Lot 4542 GM 2297 Lot 4554 GM 2298 Lot 4557 GM 2299 Lot 4546 GM 2300 Lot 4558 GM 2301 Lot 4563 GM 5092 Lot 4555 GM 5093 Lot 4556 Mukim Kapar Daerah Klang Negeri Selangor	Freehold	Agriculture Land / Vacant	–	33 acres	24,190	28.10.2024
Geran 28078 Lot 6655 Mukim Kapar Daerah Klang Negeri Selangor	Freehold	Vacant	–	9.993 acres	3,117	25.07.2025
Geran MK 4376 Lot 5381 Mukim Kapar Daerah Klang Negeri Selangor	Freehold	Agriculture / Vacant	–	4.97 acres	6,254	25.07.2025

Note: GM - Geran Mukim



PINTARAS JAYA BERHAD
Registration No. 198901012591 (189900-H)
(Incorporated in Malaysia)

PROXY FORM

No. of Shares Held													
CDS Account No.				-				-					

*I/We _____
(Full Name in Capital Letters)

NRIC/Passport/Registration No. _____

of _____
(Address)

_____ being a member(s) of PINTARAS JAYA BERHAD, hereby appoint

PROXY 1		No. of Shares	%
Full name as per NRIC/ Passport			
NRIC/ Passport No.			

PROXY 2		No. of Shares	%
Full name as per NRIC/ Passport			
NRIC/ Passport No.			

TOTAL SHARES: _____ **100%**

or failing him/her, the CHAIRMAN OF THE MEETING as *my/our proxy to vote for *me/us on *my/our behalf at the Thirty-Seventh ("37th") Annual General Meeting of Pintaras Jaya Berhad ("Company") to be held at OWG, Inspire Ballroom, No. 10, Jalan Pelukis U1/46, Section U1, Temasya Industrial Park, Glenmarie, 40150 Shah Alam, Selangor Darul Ehsan on Friday, 30 October 2026 at 10.00 a.m. and at any adjournment thereof.

NO.	AGENDA	RESOLUTION	FOR	AGAINST
ORDINARY BUSINESS				
1.	To approve the payment of first and final single-tier dividend of 6 sen per ordinary share.	Ordinary Resolution 1		
2.	To approve the payment of Directors' fees for the financial year ending 30 June 2027.	Ordinary Resolution 2		
3.	To re-elect Khoo Yok Kee as a Director.	Ordinary Resolution 3		
4.	To re-elect Chiu Wei Wen as a Director.	Ordinary Resolution 4		
5.	To re-elect Lim Chee Eng as a Director.	Ordinary Resolution 5		
6.	To re-appoint Messrs. Baker Tilly Monteiro Heng PLT as Auditors and to authorise the Directors to fix their remuneration.	Ordinary Resolution 6		
SPECIAL BUSINESS				
7.	Proposed Authority to Issue Shares and Waiver of Statutory Pre-Emptive Rights of the Shareholders.	Ordinary Resolution 7		
8.	Proposed Renewal of Share Buy-Back Authority.	Ordinary Resolution 8		

Please indicate with (X) in the space provided how you wish your vote to be cast, in the absence of any specific direction, your proxy will vote or abstain at his/her discretion.

Dated this _____ day of _____ 2026

Tel No. _____

Signature(s)/Common Seal of Shareholder(s)

* Delete where inapplicable.



Notes :-

- (1) A member of the Company entitled to attend and vote at the meeting is entitled to appoint a proxy or proxies to attend and vote in his/her stead. A proxy may but need not be a member of the Company and there shall be no restriction as to the qualification of the proxy.
- (2) To be valid, this form, duly completed must be deposited at the Registered Office at No. 8, Jalan Majistret U1/26, HICOM-Glenmarie Industrial Park, 40150 Shah Alam, Selangor Darul Ehsan not less than forty-eight (48) hours before the time for holding the meeting.
- (3) A member shall not be entitled to appoint more than two (2) proxies to attend and vote at the same meeting.
- (4) Where a member is an authorised nominee as defined under the Securities Industry (Central Depositories) Act, 1991 ("SICDA"), it may appoint at least one (1) proxy but not more than two (2) proxies in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.
- (5) Where a member of the Company is an exempt authorised nominee 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. An exempt authorised nominee refers to an authorised nominee defined under the SICDA which is exempted from compliance with the provisions of subsection 25A(1) of SICDA.
- (6) Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he/she specifies the proportion of his/her holdings to be represented by each proxy.
- (7) If the appointor is a corporation, this form must be executed under its Common Seal or under the hand of an officer or attorney duly authorised.
- (8) A depositor shall not be regarded as a member entitled to attend this general meeting and to speak and vote thereat unless his/her name appears in the Register of Members and/or Record of Depositors as at 23 October 2026 issued by Bursa Malaysia Depository Sdn. Bhd. ("Bursa Depository") upon request by the Company in accordance with the rules of the Bursa Depository.

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AFFIX
STAMP

PINTARAS JAYA BERHAD
Registration No. 198901012591 (189900-H)
NO. 8 JALAN MAJISTRET U1/26
HICOM-GLENMARIE INDUSTRIAL PARK
40150 SHAH ALAM
SELANGOR DARUL EHSAN

2nd Fold Here

Fold This Flap For Sealing

