OTHER INFORMATION

(I) MATERIAL CONTRACT INVOLVING INTEREST OF DIRECTORS AND MAJOR SHAREHOLDERS

There were no material contracts entered into by the Company and its subsidiaries involving Directors' and major shareholders' interests since the end of the previous financial year or which are still subsisting at the end of the financial period.

(II) NON-AUDIT FEES

The amount of non-audit fees paid or payable to External Auditors by the Group and Company for the 18-month financial period ended 30 June 2026 was RM16,000 and RM8,000 respectively (1.1.2024 to 31.12.2024: RM16,000 and RM8,000 respectively).

(III) RECURRENT RELATED PARTY TRANSACTIONS

The aggregate value of transactions conducted during the 18-month financial period ended 30 June 2026 were as follows:

Nature of Recurrent Transactions	Related Parties	Amount RM'000
Steel related		
(i) Sale of scrap iron, steel bars, wire rods, hot briquetted iron, billets and other related products and services	Lion Mining Sdn Bhd (1)	12,262
(ii) Purchase of scrap iron and other related products and services	Lion Asiapac Limited Group ("LAP Group") (1)	6,850
(iii) Purchase of tools, dies and spare parts	ACB Resources Berhad Group (1)	1,477
(iv) Provision of storage, leasing and rental of properties, management and support, and other related services	LAP Group (1) Lion Corporation Berhad Group (1) Lion Mining Sdn Bhd (1) Amble Bond Sdn Bhd Group (1)	291 3,604 1,040 3,929

Notes:

"Group" includes subsidiary and associated companies, excluding public companies.

(1) Companies in which a major shareholder of the Company has a substantial interest.

(IV) 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

		The Group	
Total Income	**Remarks**	**1.1.2025 to 30.6.2026 (RM)**	**1.1.2024 to 31.12.2024 (RM)**
Revenue		1,726,886,000	1,661,530,000
Others	Other operating income (including rental income)	82,493,000	19,616,000
Interest income		7,734,000	4,426,000
Dividend income	Investment in money market funds	127,000	87,000
Share of result of associates		(16,581,000)	(23,901,000)
Share of result of joint venture		(27,000)	-
Total		**1,800,632,000**	**1,661,758,000**
Total Assets		**2,103,369,000**	**2,451,475,000**

(B) Business Activities

		The Group	
Shariah Non-Compliant Activities	**Remarks**	**1.1.2025 to 30.6.2026 (RM)**	**1.1.2024 to 31.12.2024 (RM)**
Interest income		7,480,000	4,291,000
Rental income received from tenant involved in Shariah non-compliance activities		441,000	459,000
Dividend income received from conventional shares and instruments	Investment in money market funds	127,000	87,000
Total		**8,048,000**	**4,837,000**

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

(C) Component of Financial Position

(i) Cash Component

Islamic Account/Instruments	Remarks	The Group 30.6.2026 (RM)	The Group 31.12.2024 (RM)
Cash in hand		125,000	139,000
Cash at bank (exclude cash in hand)		441,000	504,000
Deposits with licensed bank		317,000	423,000
Total		**883,000**	**1,066,000**
Conventional Account/ Instruments			
Cash at bank (exclude cash in hand)		30,948,000	45,743,000
Deposits with licensed bank		88,485,000	97,320,000
Other cash equivalents (please specify in the remarks column)	Investment in money market funds	2,576,000	2,449,000
Total		**122,009,000**	**145,512,000**

(ii) Debt Component

Islamic Financing	Remarks	The Group 30.6.2026 (RM)	The Group 31.12.2024 (RM)
Current			
Revolving credit and financing		4,500,000	4,000,000
Banker's acceptances		526,000	890,000
Total		**5,026,000**	**4,890,000**
Conventional Borrowing			
Current			
Banker's acceptances		31,547,000	70,500,000
Trade financing	Receivables financing	6,886,000	12,113,000
Term loans		52,156,000	8,359,000
Hire purchase payables		116,000	189,000
Bank overdrafts		-	2,579,000
Non-Current			
Term loans		46,600,000	1,100,000
Hire purchase payables		260,000	330,000
Total		**137,565,000**	**95,170,000**