OTHER INFORMATION

(I) MATERIAL CONTRACTS INVOLVING THE INTEREST OF DIRECTORS AND MAJOR SHAREHOLDERS

(1) Conditional Sale and Purchase Agreement dated 25 November 2021 between Posim Marketing Sdn Bhd, a wholly-owned subsidiary of the Company, and Bonus Essential Sdn Bhd, a company wherein a Director who is also a major shareholder of the Company has substantial interest, for the acquisition by Posim Marketing Sdn Bhd of 10.879 acres of vacant freehold industrial land located at Kuala Langat, Selangor from Bonus Essential Sdn Bhd for a cash consideration of RM26 million.

(2) Conditional Development Agreement dated 18 May 2022 between Lion Waterfront Sdn Bhd, a wholly-owned subsidiary of the Company, and Landasan Lumayan Sdn Bhd, a wholly-owned subsidiary of Menteri Besar Selangor (Pemerbadanan) to form an unincorporated joint venture to undertake a mixed residential and commercial development on a parcel of land to be alienated by the Selangor State Government to Landasan Lumayan Sdn Bhd measuring approximately 26.29 acres in Section 24, Shah Alam, Selangor ("Proposed Unincorporated Joint Venture").

The Proposed Unincorporated Joint Venture was first offered to Tanahmas Impian Sdn Bhd and subsequently taken over by Lion Waterfront Sdn Bhd pursuant to an option granted by Landasan Lumayan Sdn Bhd to Y. Bhg. Tan Sri Cheng Heng Jem, the Chairman and a major shareholder of the Company, to nominate any entity to undertake the Proposed Unincorporated Joint Venture.

Lion Waterfront Sdn Bhd and Tanahmas Impian Sdn Bhd are companies wherein Tan Sri Cheng Heng Jem is deemed to have a substantial interest. Tanahmas Impian Sdn Bhd has since been dissolved.

(3) Conditional Put Option Agreement dated 18 May 2022 entered into between Tan Sri Cheng Heng Jem and the Company whereby Tan Sri Cheng Heng Jem had granted the Company a put option, exercisable at any time during the period of development under the Proposed Unincorporated Joint Venture, which allowed the Company to require him or his nominee to acquire all the shares in Lion Waterfront Sdn Bhd in accordance with the terms and conditions as contained therein.

(II) NON-AUDIT FEES

The amount of non-audit fees paid to External Auditors for the 18-month financial period ended 30 June 2026 was RM7,500 (31.12.2024: RM7,500).

(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
(a) Trading and distribution		
(i) Purchase of steel bars, wire rods, scrap iron, hot rolled coils, billets, building materials and other related products and services	Lion Industries Corporation Berhad Group ("LICB Group")	362,229
	Lion Asiapac Limited Group ("LAP Group")	1,508
		363,737
(ii) Sale of steel bars, wire rods, scrap iron, hot rolled coils, billets, building materials and other related products and services	LICB Group	47,482
	Lion Mining Limited Group ("Lion Mining Group")	9,571
	Parkson Holdings Berhad Group ("Parkson Group")	545
	LAP Group	1
		57,599
(iii) Sale of lubricants, spark plugs and other automotive products and petroleum products	LICB Group	480
	Lion Mining Group	449
	LAP Group	16
		945
(b) Others		
(i) Sale of consumer products	Parkson Group	513
(ii) Obtaining of management services	LICB Group	4,413

Notes:

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

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

(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		1,096,940,000	753,085,000
Others	Other operating income (including dividend and rental income)	4,242,000	2,493,000
Interest income		6,419,000	3,796,000
Share of result of associates		(9,860,000)	899,000
Total		**1,097,741,000**	**760,273,000**
Total Assets		**899,417,000**	**915,668,000**

(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		6,413,000	3,786,000
Dividend income received from conventional shares and instruments		127,000	87,000
Total		**6,540,000**	**3,873,000**

(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		96,000	110,000
Cash at bank (exclude cash in hand)		321,000	461,000
Total		**417,000**	**571,000**
Conventional Account/Instruments			
Cash at bank (exclude cash in hand)		25,015,000	28,388,000
Deposits with licensed bank		61,960,000	47,793,000
Other cash equivalents	Investment in money market funds	2,576,000	2,449,000
Total		**89,551,000**	**78,630,000**

(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	Remarks	The Group 30.6.2026 (RM)	The Group 31.12.2024 (RM)
Current			
Banker's acceptances		–	3,000,000
Trade financing	Receivables financing	6,886,000	12,113,000
Term loans		4,500,000	3,900,000
Hire purchase payables		25,000	–
Non-Current			
Term loans		18,600,000	1,100,000
Hire purchase payables		85,000	–
Total		**30,096,000**	**20,113,000**