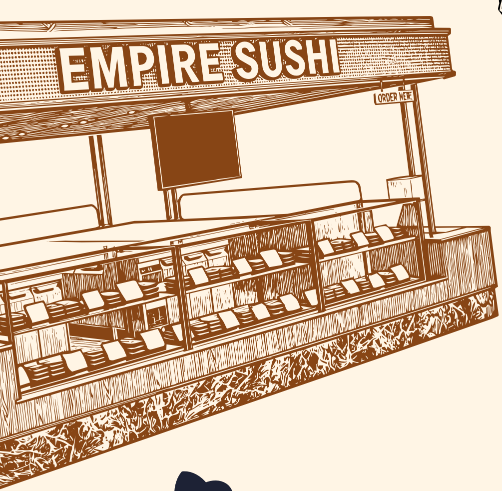


EMPIRE PREMIUM FOOD

ANNUAL REPORT 2026

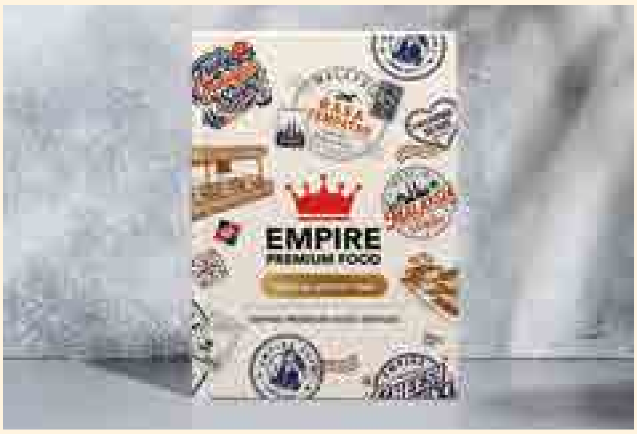
EMPIRE PREMIUM FOOD BERHAD

EMPIRE
PREMIUM FOOD
(Registration No: 202301037567(1531490-W))

Cover Rationale

PREMIUM SUSHI FOR EVERYONE

Celebrating Empire Premium Food Berhad's inaugural Annual Report, the cover brings to life the journey of a homegrown brand that has transformed a beloved Japanese delicacy into an accessible everyday experience for Malaysian consumers. Inspired by vintage travel stamps, postcards, and heritage illustrations, the visual composition reflects the Group's strong local roots while showcasing the distinctive identity that has shaped Empire Sushi since its establishment. Elements such as "Rasa Tempatan", "Made in Malaysia", and travel-inspired motifs highlight the Group's ability to blend authentic flavours with local tastes, creating a unique brand proposition that resonates with a broad customer base. The collection of brand-inspired graphics surrounding the central logo represents the diversity of products, experiences, and connections built across communities, reinforcing Empire Premium's mission to provide supreme sushi at an affordable price for everyone. At the same time, the outward-looking and borderless nature of the visual reflects the Group's vision to become the number one grab-and-go sushi brand in Asia, symbolising its readiness to expand its reach while remaining proudly rooted in the values, quality, and trust that have driven its success.



VENUE
The Gardens Ballroom, Level 5,
St. Giles Mid Valley Kuala Lumpur,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia

DATE
Wednesday, 23 September 2026

TIME
10.00 a.m.

2nd ANNUAL GENERAL MEETING

TABLE OF CONTENTS

Scan the QR code to view or download a soft copy of this **Annual Report 2026**

CORPORATE PROFILE

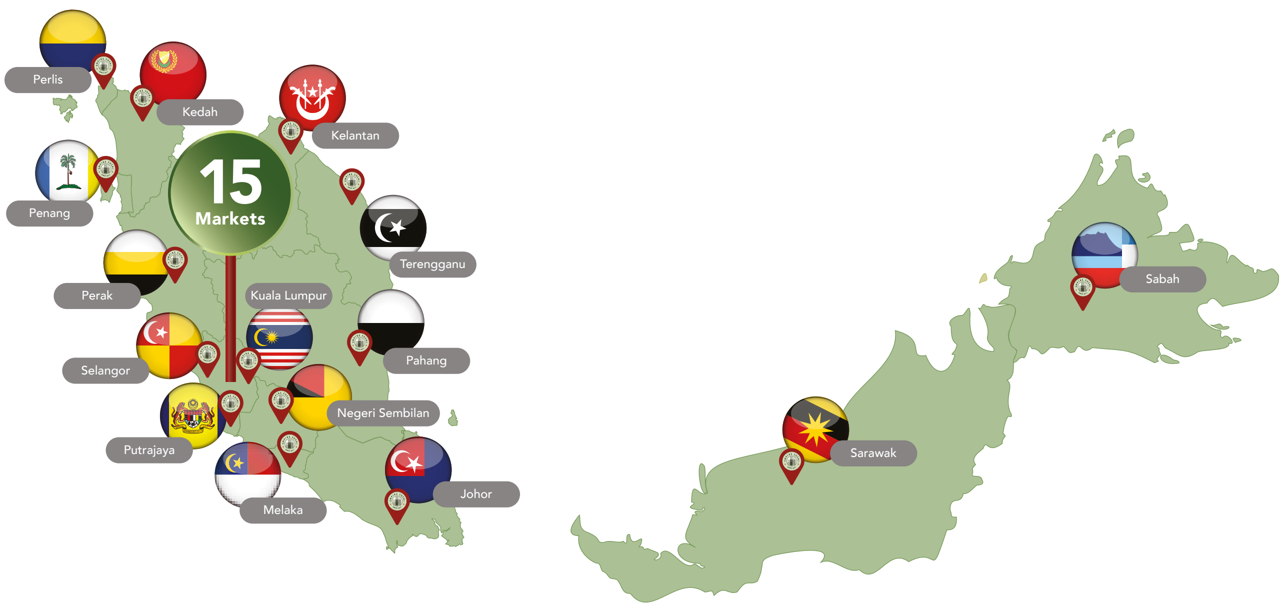
Empire Premium Food Berhad ("Empire Premium" or the "Company"), together with its subsidiary, collectively referred to as the "Empire Premium Group" or the "Group", is one of Malaysia's leading owner-operated sushi chain operators, dedicated to making quality Japanese-inspired cuisine accessible, affordable, and convenient for everyday consumers.

Originally incorporated in Malaysia on 25 September 2023 as Empire Premium Food Sdn Bhd, the Company was subsequently converted into a public company on 18 September 2025 and listed on the Main Market of Bursa Malaysia Securities Berhad on 17 April 2026.

Empire Premium has established a strong nationwide presence and become a recognised household name in Malaysia's quick-service food and beverage ("F&B") industry. Empire Premium is principally engaged in the retail sale of sushi and related food and beverage products through a multi-format operating model designed to cater to evolving consumer lifestyles and dining preferences.

Since introducing its first grab-and-go sushi concept in 2010, Empire Premium has developed one of the most extensive sushi retail networks in Malaysia. As at 31 March 2026, Empire Premium operated a network of 143 outlets across 13 states and 2 federal territories, comprising 127 grab-and-go sushi outlets; and 16 quick dine-in sushi outlets.

With the exception of one consignment-based outlet, all Empire Sushi outlets are directly owned and operated by the Group, enabling consistent execution of operational standards, food quality, customer experience, and brand positioning nationwide. 132 Empire Sushi outlets are Halal-certified, representing approximately 92.3% of total outlets with two outlets having obtained HACCP certification.



Empire Premium's signature grab-and-go concept offers customers a convenient takeaway experience featuring freshly prepared sushi displayed in refrigerated showcases. Strategically located in shopping centres, hypermarkets, airport retail malls and transit hub malls, these outlets are designed to serve consumers seeking quick, affordable, and high-quality meal options. The Group currently offers approximately 70 sushi items on the sushi menu.

The Group's quick dine-in format provides customers with a casual and comfortable dining experience, offering an expanded menu that includes fresh sushi selections, donburi rice bowls, noodle dishes, oden, grilled items, appetisers and side dishes. Selected outlets also feature conveyor-belt dining concepts that further enhance customer convenience and dining engagement. This omni-channel approach enables the Group to extend its market reach while enhancing customer accessibility and convenience.

Empire Premium is positioned as "Premium Sushi For Everyone", offering affordable, accessible, and localised Japanese cuisine for Malaysia's mass market. Empire Premium's strategy focuses on appealing to the mass market, which is achieved through the sushi products, localised flavours, and competitive pricing. The Group serves a diverse customer base through multiple sales channels comprising walk-in takeaway customers, dine-in patrons, online customers (via the Empire Sushi mobile application), customers using third-party delivery platforms and corporate customers.

CORPORATE PROFILE

The Group continuously develops new menu offerings by combining authentic Japanese culinary techniques with locally inspired flavours and ingredients that resonate with Malaysian consumers. Product innovation is supported by an experienced management team with extensive expertise in sushi operations and food service management. New menu development undergoes rigorous testing, standardisation, and quality assurance processes to ensure consistency across all outlets.

The Group maintains strict operational controls and quality assurance procedures throughout its supply chain, including supplier audits, ingredient traceability reviews, and outlet inspections. These initiatives reinforce consumer confidence and support Empire Premium's position as a trusted brand serving Malaysia's diverse consumer market.

OUR BUSINESS MODEL

Our business model is as follows:

Grab-and-go sushi format ◀ **Multi-format Sushi Chain Operator** ▶ Quick dine-in sushi format

Business activities and revenue streams

Direct distribution channel:
Our customer base is mainly individual end consumers

Distribution channel and customer base

Principal markets

As at 31 March 2026, we have 143 Empire Sushi outlets in Malaysia
(127 grab-and-go outlets and 16 quick dine-in outlets)

Our Puchong HQ *Locations of our outlets*

The Group's commitment to consistency is crucial as it reinforces our brand identity, maintains consistent food quality, and delivers a consistently positive customer experience. Unlike franchised models where independent operators may have diverging goals, our sushi chain benefits from unified business objectives across every outlet.

AT A GLANCE

Revenue:
RM297.1 million

PBT:
RM62.6 million

PAT:
RM45.7 million

Sushi Pieces Sold in FY2026:
145.6 million
(FY2025: 108 million)

No. of Transactions:
14.7 million
(FY2025: 12.2 million)

Grab & Go Revenue Contribution:
87.3%

Quick Dine-In Revenue Contribution:
12.7%

Geographic presence:
13 States + 2 Federal Territories

No. of Outlets:
143

No. of Employees:
1,246

Approximately Sushi Menu Items in FY2026:
70
(FY2025: 70)

Zero Food Contamination Cases

99.9% Customer Satisfaction Scores

Zero Occupational Safety and Health ("OSH") Incidents

No. of Halal-Certified Outlets:
132

AWARDS AND RECOGNITION

AWARDS AND RECOGNITION

A testament to Empire Premium's growth and progress is the recognition and affirmation received as evidenced through a wide range of credible award platforms. These accolades serve as validation of Empire Premium's commitment to quality, innovation, customer service and brand excellence as well as product quality.

- Putra Brand Awards 2025 – People's Choice Award (Bronze)
- BrandLaureate Most Preferred Brand Award 2024
- Putra Aria Brand Awards 2024 (Gold)
- Star Outstanding Business Awards 2023
- Best in Retail (Platinum)
- Best Halal Product/Service (Platinum)
- Best in Marketing (Gold)
- Best CSR (Gold)
- Sin Chew Business Excellence Awards 2022
- Product Excellence Award
- Retail Excellence Award

CORPORATE INFORMATION

BOARD OF DIRECTORS

01 **Rohaiza Binti Mohamed Basir**
(Independent Non-Executive Chairperson)

02 **Lim Xui Jhi**
(Non-Independent Executive Director and Chief Executive Officer)

03 **Tan Sin Guan**
(Non-Independent Executive Director and Chief Operating Officer)

04 **Datuk Khairul Idham Bin Ismail**
(Independent Non-Executive Director)

05 **Syed Razif Al-Idid B. Syed Sidi Al-Idid**
(Independent Non-Executive Director)

06 **Elaine Law Soh Ying**
(Independent Non-Executive Director)

AUDIT AND RISK MANAGEMENT COMMITTEE

Syed Razif Al-Idid B. Syed Sidi Al-Idid (Chairperson)
Datuk Khairul Idham Bin Ismail
Elaine Law Soh Ying

NOMINATION AND REMUNERATION COMMITTEE

Datuk Khairul Idham Bin Ismail (Chairperson)
Syed Razif Al-Idid B. Syed Sidi Al-Idid
Elaine Law Soh Ying

COMPANY SECRETARIES

Tea Sor Hua
(MACS 01324)
(SSM Practicing Certificate No. 201908001272)

Lim Kee San
(MAICSA 7067348)
(SSM Practicing Certificate No. 202308000295)

REGISTERED OFFICE

Third Floor, No 77, 79 & 81
Jalan SS 21/60
Damansara Utama
47400 Petaling Jaya
Selangor
Tel. No. : +603 - 7725 1777
Email : info@cospec.com.my

HEAD OFFICE

No. 5, 5th Floor, Block B, IOI Boulevard
Jalan Kenari 5, Bandar Puchong Jaya
47170 Puchong
Selangor
Tel. No. : +603 - 8080 0237
Website : https://empirepremiumfood.com
Email : info@empirepremiumfood.com

SHARE REGISTRAR

Boardroom Share Registrars Sdn. Bhd.
11th Floor, Menara Symphony
No. 5, Jalan Prof. Khoo Kay Kim
Seksyen 13
46200 Petaling Jaya
Selangor
Tel. No. : +603 - 7890 4700
Fax No. : +603 - 7890 4670
Email : bsr.helpdesk@boardroomlimited.com

AUDITORS

Grant Thornton Malaysia PLT
(201906003682 (LLP0022494-LCA) & AF 0737)
Level 11, Sheraton Imperial Court
Jalan Sultan Ismail
50250 Kuala Lumpur
Tel. No. : +603 - 2692 4022

STOCK EXCHANGE LISTING

Main Market of Bursa Malaysia Securities Berhad
Stock Name : EMPIRE
Stock Code : 5351
Sector: Consumer Products & Services

CORPORATE STRUCTURE

Empire Premium Food Berhad ("Empire Premium" or "the Company") was incorporated in Malaysia under the Companies Act 2016 on 25 September 2023 as a private limited company under the name Empire Premium Food Sdn Bhd. The Company was subsequently converted to a public limited company on 18 September 2025 under its present name. On 17 April 2026, Empire Premium became a public listed company as it successfully debuted on the Main Market of Bursa Malaysia Securities Berhad.

EMPIRE PREMIUM FOOD

Empire Premium Food Berhad
Registration No. 202301037567 (1531490-W)

100%

Empire Sushi Sdn. Bhd.
Registration No. 202001002564 (1358883-D)

EMPIRE SUSHI SINCE 2011

CORPORATE MILESTONES

A JOURNEY OF GROWTH AND INNOVATION

YEAR 2011

- Empire Sushi was born from love. A simple belief – Sushi is not just food, but a feeling.
- Started humbly on a consignment basis in hypermarkets, to change how sushi is experienced.

YEAR 2014

- We dared to challenge the norm. We introduced our bold Grab & Go concept, redefining convenience and everyday sushi experiences.
- Opened our first owned outlet in Kuala Lumpur, and expanded into the northern region, Penang.

YEAR 2015 - 2017

- From our first quick dine-in outlet in Kedah, we began a journey of growth – expanding into Pahang, Perak and Selangor.
- Each new outlet was not just growth, but a step closer to every Malaysian heart.

YEAR 2018

- We expanded into Johor, reaching even more communities.
- With the trust and support of our customers, and the dedication of our team, our journey was recognised – as our CEO, Lim Xui Jhi ("Nicole Lim"), received SOBA Young Entrepreneur of the Year (Nicole Lim)

YEAR 2019

- We expanded into Terengganu, reaching new communities.
- We stepped into Digital – launching our mobile app and pre-ordering system, bringing convenience closer to everyday life.
- Along the way, we reached an important milestone – our first Halal-certified outlet in Kuala Lumpur, a step towards serving every community with trust.
- As we moved forward, we grew closer to becoming a nationwide brand, gaining recognition along the way.
  - SME Malaysia Platinum Business Award
  - SME Woman Entrepreneur Award (Nicole Lim)
  - JCI Creative Young Entrepreneur Award (Top 10 Finalist)

YEAR 2020 - 2021

- Even through uncertain times, we stood strong. Through every challenge, we stayed true to what we believe.
- In moments of change, we adapted quickly – embracing food delivery platforms, and creating viral moments through "TAPAUJER" and "TAMBAHJER", staying close to our customers even from afar.
- At the same time, we continued to grow – expanding into Melaka and Kelantan, reaching even more communities.
- And slowly, our journey was seen –
  - JCI Creative Young Entrepreneur Award (Nicole Lim)
  - SOBA Young Entrepreneur of the Year (Nicole Lim)
  - JCI Ten Outstanding Young Entrepreneur Award (Nicole Lim)

CORPORATE MILESTONES

Since commencing operations, Empire has continued to grow from strength to strength, registering various accomplishments and milestones throughout the years. The following milestone progression attests to the continued progress of the Group and the Empire brand.

YEAR 2022

- A year of strong industry recognition. Our efforts, our people, and our purpose were acknowledged across multiple prestigious awards – fuelling us to keep moving forward.

SOBA Awards
- Best in Retail
- Best Employer
- Best in Marketing
- Best in Customer Service
- Best Halal Product/Service

Sin Chew Business Excellence Award
- Product Excellence Award
- Retail Excellence Award

EY Entrepreneur Of The Year
- EY Emerging Entrepreneur of the Year (Nicole Lim)

YEAR 2023

- We crossed new horizons. Expanding into Sarawak and Negeri Sembilan, we brought our story to more Malaysians than ever before.
- A year of overwhelming recognition – proving that what we built with heart resonates with people everywhere.

Putra Aria Brand Awards (The People's Choice)
- Restaurants & Fast Food

SOBA Awards
- Best in Retail
- Best Halal Product/Service
- Best in Marketing
- Best in CSR
- Best Employer
- Young Entrepreneur of the Year (Nicole Lim)

YEAR 2024

- We continued to innovate. Introducing our first conveyor belt quick dine-in concept in Selangor, blending tradition with a modern dining experience.
- As we evolved, our brand was not only recognised – but preferred.

Putra Aria Brand Awards (The People's Choice)
- Restaurants & Fast Food BrandLaureate Award 2024
- Most Preferred Brand

YEAR 2025

- Our IPO process began – a defining milestone built by every team member, partners, and customers who believed in us.
- With 93% of our outlets Halal-certified, we continue to uphold a promise of trust to every community we serve.
- As we continued to grow, we expanded into Perlis and Sabah, reaching even more Malaysians.
- Recognised by the people we serve –

Putra Brand Awards 2025 (The People's Choice)
- Restaurants & Fast Food Outlets

YEAR 2026

- 25 March 2026 – IPO Prospectus Launch, our journey reaches another historic milestone.
- 17 April 2026 - Successfully listed on the Main Market of Bursa Malaysia Securities Berhad, marking a significant milestone in the Group's growth journey.
- From humble beginnings to 143 outlets across Malaysia, spanning 13 states and 2 federal territories – we are stronger than ever, yet still guided by the same heart.
- Proudly built in Malaysia, for Malaysians – a Truly Malaysian sushi brand.
- And as we move forward, we carry this pride beyond our shores, sharing our story with the world.
- This is the beginning of something greater.

BOARD OF DIRECTORS' PROFILE

LIM XUI JHI ("NICOLE LIM")

Non-Independent Executive Director and Chief Executive Officer

Joined the Board:
25 September 2023

Number of Board Meetings Attended:
3/3

Malaysian I Age: 36 I Female

Lim Xui Jhi ("Nicole Lim") was appointed to the Board on 25 September 2023 and serves as the Group's Chief Executive Officer. She is the co-founder of the Empire Sushi business, having commenced her entrepreneurial journey in 2009 before establishing the Empire Sushi brand together with Tan Sin Guan ("Jordan Tan") in 2010. Following the growth of the business, Nicole Lim and Jordan Tan co-founded Empire Sushi Group Sdn Bhd in 2013 to operate and expand the Empire Sushi brand. In 2020, Empire Sushi Sdn. Bhd. was incorporated to assume all the business operations from Empire Sushi Group Sdn. Bhd. Empire Sushi Group Sdn Bhd ceased operations and was placed under members' voluntary winding-up in September 2024.

Nicole Lim completed her secondary education at Sekolah Menengah Kebangsaan Sultan Abdul Aziz, Teluk Intan, Perak in 2007. Upon completing her secondary education, she enrolled in Kolej Tunku Abdul Rahman, Kampar branch (now known as Universiti Pengurusan dan Teknologi Tunku Abdul Rahman) in Perak to pursue a Certificate in Business Studies (Business Administration) in 2008. Nicole Lim withdrew from her course in 2009 to establish her first entrepreneurial venture together with Jordan Tan through a partnership, a registered business known as BB Little Kitchen, a food and beverage café located in close proximity to her college in Kampar, Perak in December 2009. With over 15 years of experience in entrepreneurship, business development and operational management within the food and beverage industry, she has been instrumental in the development and expansion of the Group's business. Under her leadership, the Group has grown its retail footprint to 143 outlets as at 31 March 2026.

As Chief Executive Officer, she is responsible for the overall leadership, strategic direction, corporate planning, branding and business development of the Group.

Her notable achievements include being awarded Young Entrepreneur of the Year of the Star Outstanding Business Awards (SOBA) in 2018, 2020 and 2023, respectively, by Star Media Group, SME Woman Entrepreneur Award of the SME Malaysia Platinum Business Award 2019 by Star Media Group, Top 10 Finalist of the Creative Young Entrepreneur Award 2019 by Junior Chamber International (JCI) Malaysia, Winner of the JCI Creative Young Entrepreneur Award 2020 by Junior Chamber International (JCI) Malaysia, Honoree for Business, Economic and/or Entrepreneurial Accomplishment of the JCI Ten Outstanding Young Malaysians Award 2021 by Junior Chamber International (JCI) Malaysia and Entrepreneur of the Year of the EY Emerging Entrepreneur of the Year 2022 Malaysia by Ernst & Young.

Nicole Lim is the spouse of Jordan Tan, who is the Non-Independent Executive Director and Chief Operating Officer of the Company and the sibling of Lim Chung Liang, who is the Group's Chief Financial Officer of the Company. She is also a Director and major shareholder of Empire 11 Group Sdn. Bhd., the Company's major shareholder.

BOARD OF DIRECTORS' PROFILE

TAN SIN GUAN ("JORDAN TAN")

Non-Independent Executive Director and Chief Operating Officer

Joined the Board:
25 September 2023

Number of Board Meetings Attended:
3/3

Malaysian | Age: 43 | Male

Tan Sin Guan ("Jordan Tan") was appointed to the Board on 25 September 2023 and serves as the Group's Chief Operating Officer. Together with Nicole Lim, he established the Empire Sushi business in 2010 and subsequently co-founded Empire Sushi Group Sdn Bhd in 2013 to support the expansion of the Empire Sushi brand.

Jordan Tan completed his secondary education at Sekolah Menengah Kebangsaan Desa Perdana, Kuala Lumpur in 1999. Upon completing his secondary education, he worked for a company that operates grab-and-go sushi counters in supermarkets and he was based at one of such counters in a supermarket in Kuala Lumpur from 2000 to 2003, supporting daily kitchen operations where he gained valuable insights into the daily operations of a grab-and-go sushi outlet. Between 2003 and 2006 after leaving the said job, Jordan Tan worked as a sales and marketing person for two other companies in the Klang Valley that were in the business of distributing mobile phone accessories and kitchen appliances. Prior to co-founding Empire Sushi, he gained operational experience in the grab-and-go sushi segment and was involved in various business ventures within the food and beverage sector. Jordan has over 20 years of experience in the food and beverage industry, including extensive experience in sushi retail operations.

As Chief Operating Officer, he is responsible for overseeing the Group's outlet operations, operational efficiency, product development and menu innovation. He plays a key role in driving operational excellence and supporting the Group's continued growth and expansion.

Jordan Tan is the spouse of Nicole Lim, the Non-Independent Executive Director and Chief Executive Officer of the Company and the brother-in-law of Lim Chung Liang, the Group's Chief Financial Officer of the Company. He is also a Director and major shareholder of Empire 11 Group Sdn. Bhd., the Company's major shareholder.

BOARD OF DIRECTORS' PROFILE

ROHAIZA BINTI MOHAMED BASIR

Independent
Non-Executive Chairperson

Joined the Board:
25 August 2025

Number of Board
Meetings Attended:
3/3

Malaysian | Age: 58 | Female

Rohaiza Binti Mohamed Basir was appointed to the Board on 25 August 2025 as an Independent Non-Executive Chairperson. She holds a Bachelor of Law degree from Universiti Malaya and was admitted as Advocate and Solicitor of the High Court of Malaya in 1991.

She began her legal career with Messrs Rashid & Lee, where she was involved in corporate and conveyancing matters, including unit trust fund, banking documentation and corporate finance. She subsequently joined Messrs Allen & Gledhill, where she advised on corporate and conveyancing matters, including joint venture projects and business establishment in Malaysia.

In 2010, she joined Messrs Azwar & Associates as Senior Equity Partner and was involved in the management of the firm as well as conveyancing practice matters until her retirement from the partnership in March 2025.

She is a member of the Malaysian Bar and is a member of the Institute of Internal Auditors Malaysia. She is also a member of the Institute of Corporate Directors Malaysia (ICDM). She currently serves as an Independent Non-Executive Director of Tong Herr Resources Berhad and Poh Kong Holdings Berhad and is also a director of U Mobile Holdings Berhad.

BOARD OF DIRECTORS' PROFILE

SYED RAZIF AL-IDID B. SYED SIDI AL-IDID

Independent
Non-Executive Director

Joined the Board:
25 August 2025

Number of Board
Meetings Attended:
3/3

Malaysian | Age: 56 | Male

Syed Razif Al-Idid B. Syed Sidi Al-Idid was appointed to the Board on 25 August 2025 as an Independent Non-Executive Director. He is the Chairperson of the Audit and Risk Management Committee and a member of the Nomination and Remuneration Committee.

He holds a Bachelor of Science in Economics with Statistics from University of Bristol, United Kingdom. He is a Fellow of the Institute of Chartered Accountants in England and Wales and a member of the Malaysian Institute of Accountants. He began his career with KPMG London in 1993 and subsequently gained extensive experience in investment research, private banking and wealth management through senior roles with leading international financial institutions including Merrill Lynch, ING Barings, UBS, Credit Suisse, Coutts & Co Ltd and CIMB Bank Berhad.

Throughout his career, he has advised ultra-high net worth clients on wealth management, investment strategies and portfolio management, and has held leadership positions overseeing private banking operations across Southeast Asia. Most recently, he served as Managing Director of Bank of Singapore, where he led a team of private bankers covering regional markets, with a particular focus on Malaysia, until his retirement in June 2025.

He currently serves as an Independent Non-Executive Director of Ocean Fresh Berhad.

BOARD OF DIRECTORS' PROFILE

DATUK KHAIRUL IDHAM BIN ISMAIL

Independent
Non-Executive Director

Joined the Board:
25 August 2025

Number of Board
Meetings Attended:
3/3

Malaysian I Age: 50 I Male

Datuk Khairul Idham Bin Ismail was appointed to the Board on 25 August 2025 as an Independent Non-Executive Director. He is the Chairperson of the Nomination and Remuneration Committee and a member of the Audit and Risk Management Committee.

He holds a Bachelor of Laws degree from King's College London, United Kingdom, and was admitted as an Advocate and Solicitor of the High Court of Malaya in 2000.

He commenced his legal career with Messrs David Chong & Co before joining the corporate secretarial and legal division of Malaysia Mining Corporation Berhad (later known as MMC Corporation Berhad), where he was involved in legal, corporate secretarial and regulatory compliance matters.

In 2006, he joined Messrs Naqiz & Partners and was subsequently promoted to Partner and later Managing Partner. He has more than two decades of experience in corporate and commercial law, capital markets, mergers and acquisitions, corporate restructuring, private equity, fund management, Islamic finance, infrastructure and project development, construction, real estate transactions and intellectual property matters.

He is a member of the Malaysian Bar and currently serves as an office bearer of Koperasi Dinar Berhad. He also serves as an Independent Non-Executive Chairman of Niche Capital Emas Holdings Berhad and also a director of several private companies.

BOARD OF DIRECTORS' PROFILE

ELAINE LAW SOH YING

Independent
Non-Executive Director

Joined the Board:
25 August 2025

Number of Board
Meetings Attended:
3/3

Malaysian | Age: 48 | Female

Elaine Law Soh Ying was appointed to the Board on 25 August 2025 as an Independent Non-Executive Director. She is a member of both the Audit and Risk Management Committee and Nomination and Remuneration Committee.

She holds a Bachelor of Laws degree from University of Leicester, United Kingdom, and a Master of Laws (in International Commercial Law) from the same university. She also holds the Certificate in Legal Practice and was admitted as an Advocate and Solicitor of the High Court of Malaya in 2003. In addition, she is a Certified Professional Coach and a member of the Institute of Corporate Directors Malaysia.

She began her legal career in litigation and arbitration before moving into corporate and commercial legal practice. Over the course of her career, she has accumulated extensive experience in mergers and acquisitions, joint ventures, shareholders' arrangements, foreign investments, commercial contracts, capital markets transactions and intellectual property matters.

Between 2007 and 2021, she practised with Messrs Azman Davidson & Co, where she became a Partner and led advisory engagements involving corporate transactions, initial public offerings and intellectual property matters. She also acted as Malaysian counsel in various cross-border transactions and listing exercises.

Since July 2021, she has been a Partner of Messrs Law Kuan Yew & Co., specialising in capital markets, corporate and commercial law as well as intellectual property advisory matters.

She currently serves as an Independent Non-Executive Director of KJTS Group Berhad and Kucingko Berhad.

Notes:

1. *Except as disclosed in the respective Directors' profiles, none of the Directors has any family relationship with any other Director and/or major shareholder of the Company.*

2. *None of the Directors has any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries, except as disclosed in the Notes of the Financial Statements of this Annual Report.*

3. *None of the Directors has been convicted of any offence within the past five (5) years or has been imposed with any public sanction or penalty by the regulatory bodies during the financial year ended 31 March 2026, other than for traffic offences (if any).*

4. *Except as disclosed in the respective Directors' profile, none of the Directors hold any other directorship in public companies and listed issuers.*

KEY SENIOR MANAGEMENT'S PROFILE

The profiles of our Non-Independent Executive Directors, namely Lim Xui Jhi ("Nicole Lim") and Tan Sin Guan ("Jordan Tan") who are also part of our Key Senior Management are set out on pages 12 and 13 of the annual report. Following are the profiles of the Group's other Key Senior Management:

Lim Chung Liang

Chief Financial Officer ("CFO")

Malaysian I Age: 37 I Male

Lim Chung Liang is the Group's Chief Financial Officer ("CFO"). As CFO, he is responsible for overseeing the Group's finance, accounting, treasury, taxation, corporate secretarial and internal control functions, as well as supporting the Group's strategic and corporate planning initiatives.

He joined the Group in 2018 as Finance Manager and was subsequently promoted to General Manager. Since joining the Group, he has played a key role in strengthening the Group's financial management, reporting processes and internal controls. He was appointed as Chief Financial Officer in July 2025.

Prior to his tenure with Empire Premium, he had served in various capacities with several notable accounting firms where he was involved in statutory audits, assurance, taxation and financial reporting assignments across various industries.

He holds a Certificate in Business Studies (Accounting) from Kolej Tunku Abdul Rahman (now known as Universiti Pengurusan dan Teknologi Tunku Abdul Rahman), a Diploma in Accounting and Business from the Association of Chartered Certified Accountants (ACCA), and a Master of Business Administration from UNITAR International University. He is a member of the Institute of Public Accountants, Australia and Certified Practising Accountant, Australia.

Lim Chung Liang is the sibling of Nicole Lim, the Non-Independent Executive Director and Chief Executive Officer and major shareholder of the Company, and the brother-in-law of Jordan Tan, the Non-Independent Executive Director and Chief Operating Officer and major shareholder of the Company.

KEY SENIOR MANAGEMENT'S PROFILE

Darren Khoo Yen Jen ("Darren")

Head of Marketing

Malaysian | Age: 36 | Male

Darren obtained a Diploma in Mass Communication from KDU University College (now known as University of Wollongong (UOW) Malaysia) in 2010. Darren's career commenced in April 2011 as a Marketing and Operation Executive with A-Look Group of Companies, undertaking end-to-end project coordination for marketing projects and ensuring consistency in corporate branding. Darren subsequently joined Hanlow Holdings Sdn Bhd in March 2014 as a Retail Operation Executive, where job responsibilities included overseeing retail operations, as well as undertaking recruitment and training activities, and providing support to store managers and sales personnel.

In July 2017, Darren joined Metro Eyewear Holdings Sdn Bhd as Operations Manager, overseeing retail operations and assisting in store openings and maintenance. Subsequently, Darren joined Empire Sushi in May 2020 as Marketing Manager. In this capacity, Darren planned and executed Group, product and tactical marketing strategies and campaigns as well as managing brand partnerships and developing overall brand visibility. In July 2025, Darren was promoted to the role of Head of Marketing.

Darren's notable achievements include receiving recognition under The Star Outstanding Business Awards (SOBA) by Star Media Group, namely Best in Marketing (Silver) in 2021 and 2022, Best in Customer Service (Gold) in 2021 and 2022, Best in Marketing (Gold) in 2023, and Best in CSR (Gold) in 2023.

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

Notes:

1. *None of the Key Senior Management has any directorship in public companies and listed issuers.*

2. *None of the Key Senior Management has any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiary.*

3. *None of the Key Senior Management has been convicted of any offence within the past five (5) years or has been imposed with any public sanction or penalty by the regulatory bodies during the financial year ended 31 March 2026, other than for traffic offences (if any).*

IPO LISTING HIGHLIGHTS

Listing Ceremony

Prospectus Launch

Underwriting Agreement Signing Ceremony

4-YEAR FINANCIAL HIGHLIGHTS

Financial year ended 31 March ("FY")	FY2023 RM'000	FY2024 RM'000	FY2025 RM'000	FY2026 RM'000
INCOME STATEMENT				
Revenue	137,095	184,801	235,600	**297,096**
Gross Profit ("GP")	54,076	76,683	98,274	**126,160**
Profit Before Tax ("PBT")	20,209	35,210	51,144	**62,617**
Profit After Tax ("PAT")	14,586	26,229	37,920	**45,748**
Earnings Per Share (sen) [1][3]	1.33	2.38	3.45	**4.16**
GP Margin (%)	39.4%	41.5%	41.7%	**42.5%**
PBT Margin (%)	14.7%	19.1%	21.7%	**21.1%**
PAT Margin (%)	10.6%	14.2%	16.1%	**15.4%**
ADJUSTED PERFORMANCE [4]				
Adjusted PBT	20,209	35,210	51,144	**65,549**
Adjusted PAT	14,586	26,229	37,920	**48,679**
Adjusted PBT Margin (%)	14.7%	19.1%	21.7%	**22.1%**
Adjusted PAT Margin (%)	10.6%	14.2%	16.1%	**16.4%**
BALANCE SHEET				
Total Assets	58,587	96,708	120,349	**134,853**
- Cash and Bank Balances [2]	25,065	41,940	57,407	**64,581**
Total Liabilities	28,756	40,648	48,368	**59,125**
Total Equity	29,831	56,061	71,981	**75,728**
Current Ratio (times)	1.31	1.68	1.84	**1.60**
Net assets per share (RM) [1]	0.03	0.05	0.07	**0.07**

Notes

[1] *Computed based on weighted average number of ordinary shares (FY2026: 1,100,000,000; FY2023 - FY2025: 1,100,000,000).*

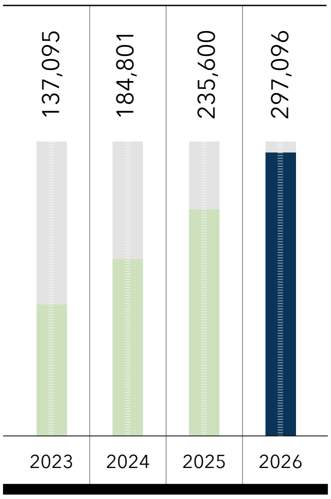
[2] *Cash and bank balances include fixed deposits.*

[3] *The diluted earnings per share ("EPS") is equivalent to the basic EPS as the Company does not have any convertible securities at the end of the reporting period.*

[4] *Adjusted PBT, Adjusted PAT and the related margins have been adjusted to exclude one-off listing expenses of RM2.93 million incurred during the financial year ended 31 March 2026.*

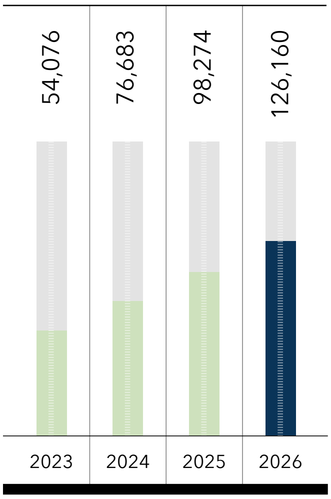
(RM'000)

REVENUE



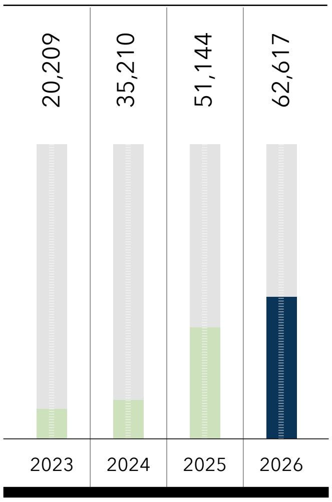
(RM'000)

GROSS PROFIT



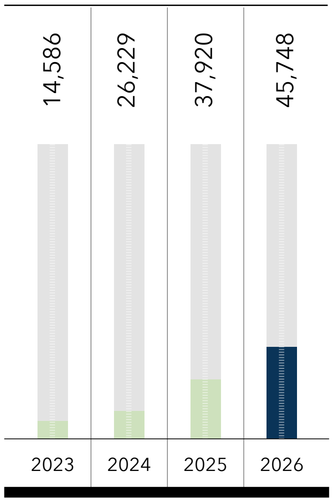
(RM'000)

PROFIT BEFORE TAX



(RM'000)

PROFIT AFTER TAX



CHAIRPERSON'S STATEMENT

ON BEHALF OF THE BOARD OF DIRECTORS, I AM PLEASED TO PRESENT THE ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS FOR EMPIRE PREMIUM FOOD BERHAD, IN RESPECT OF FINANCIAL YEAR ENDED 31 MARCH 2026 ("FY2026").

"FY2026 saw revenue increase by 26.1% to RM297.1 million, while profit after taxation ("PAT") amounted to RM45.7 million; RM48.7 million on an adjusted basis excluding one-off listing expenses. The Group remains in a strong financial position with no borrowings and a net cash position. Detailed information on our financial, business, and operational highlights is provided in the Management Discussion and Analysis section of this annual report."

REVIEWING 2026

FY2026 was a milestone year for Empire Premium as we continue to make progress in various aspects of our business operations. Notably, our successful listing on the Main Market of Bursa Malaysia Securities Berhad on 17 April 2026, represents a major milestone in our journey as a company and importantly, sets us on the right path towards further business progress and stakeholder value creation.

A further recognition of Empire Premium's standing in the capital market, Empire Premium was classified as a Shariah-compliant security by the Shariah Advisory Council of the Securities Commission Malaysia in May 2026. This broadens our appeal to a wider investor base.

While the year has no doubt had its challenges, we have stayed the course to deliver revenue and earnings growth. By being proactive and focused in executing our business model and strategies, we continue to move forward with strengthened vigour, driven by a clear strategic plan executed with precision and purpose. In doing so, we have successfully expanded our operations to 143 outlets, increased our sales in terms of both number of transactions and average spending per ticket, and have delivered dividend returns to shareholders in our first year of listing.

In view of the Group's financial performance, the Board of Directors of Empire Premium has recommended a final single-tier dividend of 0.65 sen per ordinary share, amounting to RM7.15 million for FY2026, subject to shareholders' approval at the forthcoming annual general meeting ("AGM") of the Company. This dividend represents a payout ratio of 75% (based on the Group's earnings of RM45.75 million). We aim to continue rewarding shareholders for their trust and confidence in Empire Premium, subject to the Group's financial performance.

CHAIRPERSON'S STATEMENT

In essence, the Group's financial performance is a direct result of the effectiveness of our business model centred on both grab-and-go and quick dine-in concepts. It has allowed the Group to effectively cater to Malaysia's growing market for affordable, yet higher quality food and beverage ("F&B") products and experiences. Our brand continues to see strong traction among a growing customer demographic nationwide, which dovetails well with our expansion strategy to establish and entrench a notable presence in all key geographic markets in Malaysia, including East Malaysia.

By providing top quality products and a consistent service experience at market-oriented price points, the Group has continued to earn the trust of consumers looking for a brand that delivers reliable and proven food products and consistent customer experiences. We will continue to develop ways to improve our offerings and experiences to ensure we remain relevant and preferred by customers.

SUSTAINABILITY AND GOOD GOVERNANCE

As we continue to drive our business forward, the Board of Directors and Management recognise the importance of environmental, social and governance ("ESG") matters to the Group. We are committed to progressively strengthening our sustainability practices and building a responsible business that creates value for our stakeholders.

Sustainability is an important consideration in how we manage our business. As we embark on this journey as a newly listed company, we will continue to enhance our approach to key sustainability matters, including climate-related considerations, talent and labour, resource consumption, access to raw materials, supply chain management, anti-corruption, and good governance.

These matters may influence our business and operations, and we will continue to strengthen our sustainability approach in line with the Group's growth and evolving priorities.

For further information on our sustainability performance, please refer to our Sustainability Statement published in this annual report.

LOOKING AHEAD

Malaysia's economy is expected to remain resilient with an expansion of 4%-5% forecasted for 2026. The first quarter of 2026 has seen Malaysia's economy expand by 5.4%, slightly above the 5.3% advance estimate projected by Bank Negara Malaysia ("BNM").

Against continued economic growth, a stable economy, rising disposable incomes, growing demand for convenient dining solutions and increasing proliferation of dining out among Malaysians, the prospects augur well for the domestic F&B industry, barring any major global developments.

THE IPO PROCEEDS RAISED FROM THE PUBLIC ISSUE OF

RM152.6 MILLION

have strengthened the Group's financial flexibility to support future expansion and strategic initiatives.

As we expand, we will focus on implementing our post-listing strategies. These are expansion of our nationwide outlet network, strengthening our quick dine-in segment, enhancing operational efficiency and procurement capabilities, driving product innovation; maintaining cost discipline and delivering sustainable shareholder value. The Group also sees long-term expansion potential in East Malaysia, where organised sushi penetration remains relatively low.

As we expand, we shall continue to focus on preserving our fiscal strength. We will continue to adopt a prudent capital management approach, balancing growth investments with liquidity preservation. In this manner, we shall continue to be competitive and be a preferred consumer choice going forward.

APPRECIATION

On behalf of the Board, I extend my appreciation to management and employees for their commitment and contribution throughout the year. I also thank our shareholders for their trust and support during the Group's successful transition into a listed company. The Board remains committed to delivering sustainable growth, strong governance, and long-term value creation. Let us journey on together in pursuit of accelerated progress and success.

Rohaiza Binti Mohamed Basir
Independent Non-Executive Chairperson

MANAGEMENT DISCUSSION AND ANALYSIS

OVERVIEW

Financial year ended 31 March 2026 ("FY2026") was a pivotal year for Empire Premium Group, as evidenced by the Group's corporate development, strong operational performance, and the successful transition into a listed entity.

On 17 April 2026, Empire Premium made its debut on the Main Market of Bursa Malaysia Securities Berhad. The listing exercise raised gross proceeds from the Public Issue amounting to RM152.6 million, thus providing additional resources to support outlet expansion, operational enhancements, and other planned business growth strategies. In essence, the listing has bolstered Empire Premium's financial strength by strengthening the Group's capital base, balance sheet and cash position, and serving as a catalyst for the Group's next phase of disciplined expansion.

In terms of market conditions, FY2026 saw a conducive operating environment though industry competition was rife and various external developments and trends presented various challenges. The ongoing conflict at the Straits of Hormuz, Russia-Ukraine war and other global events had affected energy prices and caused supply chain disruptions affecting availability and cost of goods and services. Mitigation strategies were swiftly implemented to address these effects and the Group remained well on track with its business plans while capitalising on a still buoyant domestic economy.

MANAGEMENT DISCUSSION AND ANALYSIS

As prior mentioned, while challenges persisted in FY2026, overall operating conditions for the food and beverage ("F&B") sector remained buoyant, underpinned by a growing domestic economy which grew by 5.2% in 2025.

Economic growth remained robust on the back of resilient domestic consumption, improving labour market conditions and sustained household spending. Against this backdrop, domestic consumption, including F&B expenditure continued to see encouraging growth, notably for brands with an established track record for product quality, delivered through customer centric business models that enable convenience, affordability, and accessibility.

AGAINST THIS BACKDROP, EMPIRE PREMIUM DELIVERED ITS STRONGEST FINANCIAL PERFORMANCE TO DATE.

FINANCIAL REVIEW

In FY2026, Empire Premium Group recorded revenue of RM297.1 million, representing an increase of RM61.5 million or 26.1% year-on-year. Revenue growth was attributed to increased sales, from existing as well as 21 new outlets which were opened during the financial year. Revenue was derived from sales of sushi products and related F&B products, including sauces and condiments such as soy sauce and wasabi, as well as beverages sold at outlets.

In FY2026, total sales transactions increased by 19.9%, clearly demonstrating the growing appeal of the Empire brand and sushi offerings in general. In addition, average spending per ticket increased by 5.2%, supported by favourable product mix and consistent customer spending patterns. The Group has continued to see improving sales due to innovative product offerings, customer-friendly price points, and the strategic location of its outlets across Malaysia.

On the back of increased revenue coupled with continued emphasis on cost management and operational efficiency strategies, the Group's gross profit grew by 28.4% to RM126.2 million, while adjusted profit before tax ("PBT") increased by 28.2% year-on-year to RM65.5 million. Profit after tax ("PAT") stood at RM45.7 million. Excluding one-off listing expenses of RM2.9 million, adjusted PAT amounted to RM48.7 million.

It is important to note that stronger earnings were not the outcome of increased sales and market sentiments alone, but also realised through the continued, unrelenting efforts to manage costs through effective procurement and inventory management, strategic marketing and sales efforts, proactive management of payroll and occupancy expenses as well as constant efforts to manage overall product costs, notably in terms of market competition.

	FY2026	FY2025	Change (%)
Revenue (RM'000)	297,096	235,600	26.1
Gross Profit (RM'000)	126,160	98,274	28.4
PBT (RM'000)	62,617	51,144	22.4
PAT (RM'000)	45,748	37,920	20.6
*Adjusted PBT (RM'000)	65,549	51,144	28.2
*Adjusted PAT (RM'000)	48,679	37,920	28.4

*****Note:*** *After adjusting for the one-off expenses incurred for the Listing of RM2.93 million for the financial year ended 31 March 2026.*

MANAGEMENT DISCUSSION AND ANALYSIS

"The Group remains in a strong financial position with no borrowings and a net cash balance. As at 31 March 2026, the Group reported cash and bank balances of approximately RM64.6 million and shareholders' equity of RM75.7 million. The solid balance sheet provides substantial financial flexibility to support future expansion and strategic investments. Management continues to adopt a prudent approach towards capital allocation while maintaining sufficient liquidity to fund future growth opportunities and meet working capital requirements."

As at the end of FY2026, the Group's assets far exceeded its liabilities with total current and non-current assets standing at RM134.9 million. Liabilities comprising current and non-current liabilities stood at RM59.1 million.

UTILISATION OF IPO PROCEEDS

In conjunction with the IPO, the Company has raised gross proceeds from the Public Issue amounting to RM152.6 million. The gross proceeds from the Public Issue are intended to be utilised in the following manner:

Details of Utilisation	Estimated Timeframe for Utilisation from the Listing Date	Proposed utilisation		Actual Utilisation	Balance to be utilised
		RM'000	%	RM'000	RM'000
Expansion of outlets (Grab & Go and Dine-in Restaurant formats) in various states within Malaysia	Within 36 months	79,120	51.85	-	79,120
Upgrading of existing outlets to enhance customer experience	Within 36 months	12,640	8.28	-	12,640
Working capital	Within 36 months	52,040	34.10	-	52,040
Estimated listing expenses	Within 3 months	8,800	5.77	2,931	5,869
Total		**152,600**	**100.00**	**2,931**	**149,669**

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus which is available at: https://www.empirepremiumfood.com/reports?search=1.

OPERATIONAL HIGHLIGHTS

The Group's robust performance reflects the resilience of its business model, disciplined operational execution and successful outlet expansion initiatives undertaken during the current financial year. FY2026 saw Empire Premium's storewide network grew to 143 outlets with 21 new outlets opened nationwide. These comprised both grab-and-go as well as quick dine-in sushi outlets.

A notable highlight in FY2026 is the opening of the second quick dine-in sushi outlet featuring a conveyor belt at IOI City Mall in December 2025. This is after the first similar outlet with a conveyor belt opened at Setia City Mall in June 2024.

In May 2026, Empire Premium opened two additional conveyor belt sushi restaurants at Aman Central, Alor Setar, Kedah and Mid Valley Megamall, Kuala Lumpur. All opened outlets further strengthen the Group's presence in established regional malls with strong catchment profiles and diversified tenant ecosystems.

In terms of segmental breakdown, as at the end of FY2026, Empire Premium operates 127 grab-and-go sushi outlets including one consignment outlet in Alor Setar, and 16 quick dine-in sushi outlets, including conveyor belt sushi restaurants. The Group's grab-and-go format contributed RM259.3 million or 87.27% of total revenue during the current financial year, while the quick dine-in format contributed RM37.8 million or 12.73% of total revenue for FY2026.

The Group's quick dine-in format continued to gain traction, particularly among family-oriented consumers and younger demographics. While competition in retail malls is typically stiff, with consumers having multiple F&B choices for their meals, these outlets benefit from high footfall conversion, strong visibility, support of the mall management and synergies with surrounding retail and entertainment offerings. The strategy to focus on malls continues to be highly effective as evident from the continued rise in sales transactions, notably in terms of average spending per ticket.

The Group's site selection strategy remains anchored on quantitative and qualitative assessments, including retail footfall analysis, tenant mix synergy, catchment demographics, and historical mall performance. This disciplined approach has enabled the Group to maintain consistency in outlet performance while managing downside risk associated with new store ramp-up.

The expansion strategy is also supported by a standardised outlet model, enabling faster deployment, operational consistency, and efficient staff training across the network. This format is particularly well aligned with evolving urban consumer behaviour, where time efficiency, affordability and convenience are key purchasing drivers. Grab-and-go outlets benefit from high transaction frequency, strong impulse purchase behaviour and scalable operating economics due to their compact store footprint and standardised product offering.

Throughout FY2026, the Group maintained a strong focus on improving outlet productivity and operational discipline across its network. This included initiatives to optimise labour scheduling, improve staff utilisation rates during peak trading hours, and enhance in-store service efficiency. Standard operating procedures ("SOPs") continue to play a central role in ensuring consistency in food preparation, service delivery, and customer experience across all outlets. Regular training programmes and performance monitoring mechanisms have been implemented to support operational scalability as the Empire network expands.

The approach leverages standardised operating procedures and efficient inventory management across its outlets, ensuring product consistency, efficient inventory turnover, and reduced food wastage. Continuous improvements in product mix optimisation and shelf replenishment processes have further enhanced outlet-level efficiency during the current financial year. Procurement optimisation and centralised supply chain management have contributed to better cost control, improved inventory rotation, and reduced exposure to input cost volatility.

MANAGEMENT DISCUSSION AND ANALYSIS

"These business strengths of the Group dovetail with continued growing appeal of consumers towards sushi and their acceptance of the Empire brand. Empire Premium continues to benefit from changing consumer lifestyles and growing demand for convenient and affordable dining options. As urbanisation increases and consumers seek greater convenience, grab-and-go food concepts have become increasingly popular."

The Group continued to strengthen brand visibility through a combination of in-store promotions, digital marketing initiatives, and location-driven exposure within high-traffic retail environments. Marketing efforts during the current financial year focused on value positioning, product accessibility, and customer convenience, reinforcing the Group's positioning as an affordable localised Japanese cuisine provider catering to mass-market consumers. The Group's growing outlet footprint has also played a significant role in brand reinforcement, with increased physical visibility contributing to stronger brand recall and higher customer acquisition rates.

New food items launched in FY2026 included Fried Spicy Chicken, Tempura Ebi Vege Rolls, Spicy Ebi Rolls and Crispy Ebi Roll among others.

The Group launched the new Empire Sushi mobile application in June 2025 as part of its digitalisation and customer engagement initiatives. The mobile application was developed to enhance customer convenience and improve overall dining experience.

Through the mobile app, customers can place their orders in advance and collect them once they are ready at the outlet, thereby reducing queue times or the need to queue at all, thus improving convenience for customers. The app also provides a loyalty and rewards programme to encourage repeat purchases. Customers earn one reward point for every RM1 spent, which can be redeemed for vouchers on future purchases. In addition, members are entitled to birthday vouchers and other exclusive benefits based on their membership tier, namely Empire Member, Empire Silver, Empire Gold and Empire Platinum.

PROSPECTS

Malaysia's economy is expected to remain resilient in 2026, driven by domestic consumption, stable employment conditions and continued infrastructure and tourism-related activities. The Malaysian F&B industry is expected to continue benefiting from several structural growth drivers, including increasing urbanisation, changing consumer lifestyles and growing demand for convenience-oriented dining concepts.

Ongoing geopolitical tensions involving the United States and Iran may affect global supply conditions and lead to distortions in energy prices. However, there has been no material impact on the Group's cost of supplies, operations, or financial performance to date. The Group will continue to monitor the situation going forward.

Within this environment, Empire Premium is well positioned to capture future growth opportunities through its established brand, scalable business model, and disciplined operating approach. Management remains optimistic regarding the Group's prospects, supported by favourable industry fundamentals and the continued growth potential of Malaysia's food services sector.

MANAGEMENT DISCUSSION AND ANALYSIS

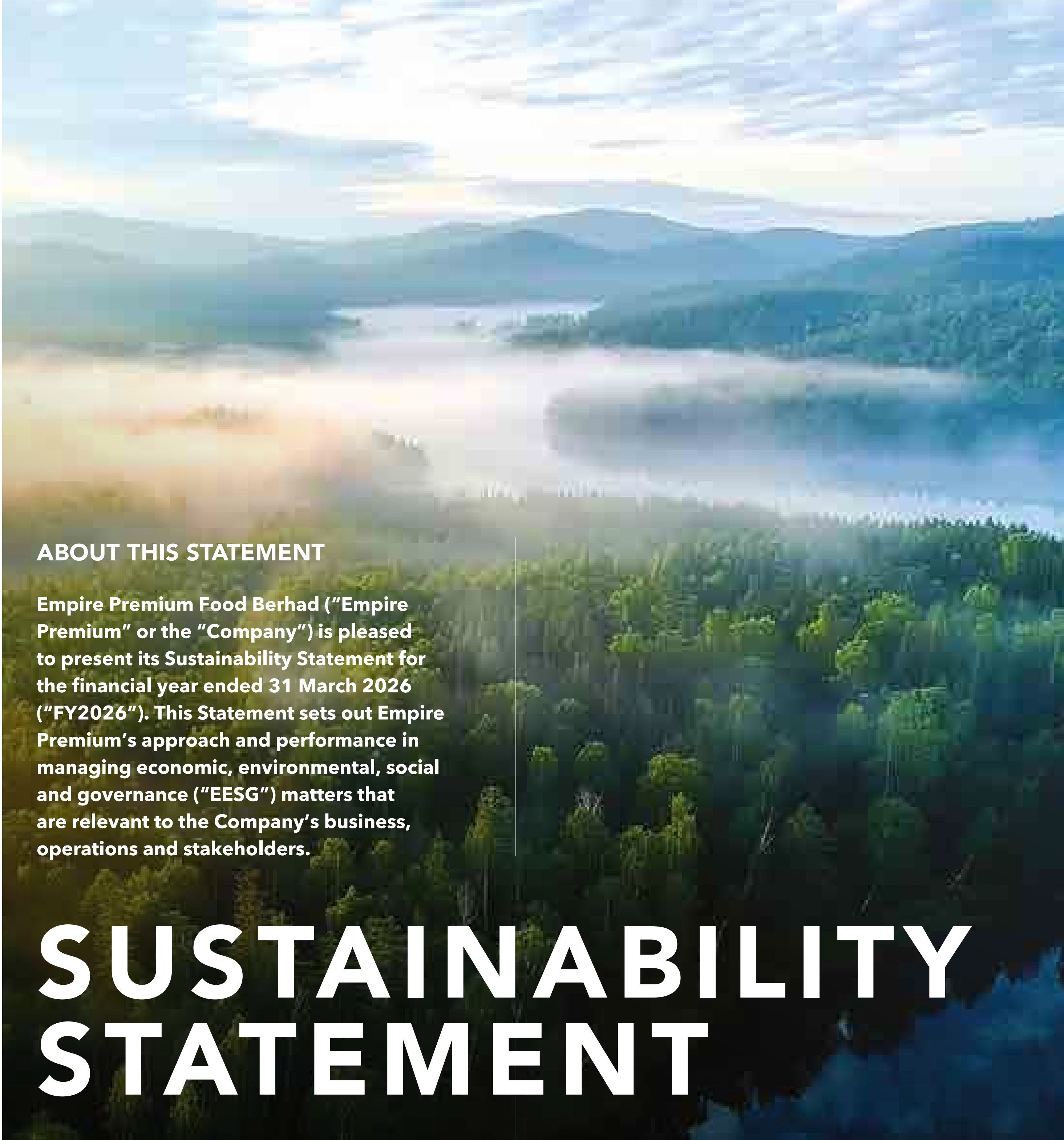
The Group will focus on expanding both its grab-and-go and quick dine-in formats across strategic locations nationwide. This includes East Malaysia, where organised sushi retail penetration remains relatively low compared to Peninsular Malaysia. Accordingly, the Group will continue evaluating expansion opportunities in Sabah and Sarawak as part of its long-term growth plans.

Supported by favourable industry dynamics, a strong balance sheet, disciplined execution and a proven business model, the Board remains confident in the Group's ability to achieve sustainable long-term growth and create value for its shareholders.

The Group continues to monitor labour, rental and input cost conditions, which remain key operational cost drivers in the F&B sector. Its strategic priorities are as follows:

Strategic Priorities

Expansion of nationwide outlet network	Maintaining cost discipline	Enhancing operational efficiency and procurement capabilities	Strengthening quick dine-in segment	Driving product innovation	Delivering sustainable shareholder value
Elaboration					
In line with the Group's three-year post-listing growth strategy as outlined in its IPO Prospectus, management intends to continue opening approximately 15-23 outlets annually over the next three years.	New outlets generally achieve operational breakeven within approximately nine months, reflecting strong unit economics, disciplined cost control, and effective site selection. This payback profile continues to support the Group's expansion strategy and capital allocation discipline.	A key feature of the Group's business model is its scalability, supported by standardised outlet formats, centralised procurement, and efficient logistics infrastructure. This allows incremental outlets to be integrated into the network with minimal disruption while maintaining consistent operational standards.	Beyond increasing the number of outlets, the focus is on enhancing customer convenience and the overall experience. This would entail developing more market-oriented menus, providing highly desired food choices that are localised to a Malaysian palate, incorporating customer feedback to drive outlet improvements, undertaking more in-store promotions and increasing the appeal of outlets aside from serving affordable, high-quality sushi.	Continued investments towards developing new sushi offerings that meet local preferences. This includes new products, promotional packages, undertaking customer research activities and further refining the overall product quality and customer experiences.	Continued provision of dividends and financial values to shareholders subject to the Group's financial and business performance.



ABOUT THIS STATEMENT

Empire Premium Food Berhad ("Empire Premium" or the "Company") is pleased to present its Sustainability Statement for the financial year ended 31 March 2026 ("FY2026"). This Statement sets out Empire Premium's approach and performance in managing economic, environmental, social and governance ("EESG") matters that are relevant to the Company's business, operations and stakeholders.

SUSTAINABILITY STATEMENT

ECONOMIC

Please refer to pages 36-37 for more information

ENVIRONMENT

Please refer to pages 38-42 for more information

SOCIAL

Please refer to pages 43-51 for more information

GOVERNANCE

Please refer to pages 52-54 for more information

This Statement has been prepared with reference to the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and Bursa Malaysia's Sustainability Reporting Guide (3rd Edition), including the prescribed Common Sustainability Matters. Where relevant, selected food-service-related indicators and internal management indicators have also been considered to provide a more meaningful view of Empire Premium's sustainability performance.

Scope and Boundary

This Statement covers Empire Premium and its subsidiary, Empire Sushi Sdn. Bhd. ("Empire Sushi"), which is principally involved in the operation of a multi-format sushi chain in Malaysia. The reporting boundary includes Empire Premium's head office functions and selected Empire Sushi outlets, focusing on matters within the Company's operational control.

For FY2026, being Empire Premium's first year of sustainability reporting, the quantitative EESG data disclosed in this Statement is limited to stores located in the Central Region, comprising Selangor, Kuala Lumpur and Putrajaya (collectively referred to in this Statement as the "Klang Valley"), together with relevant head office data where applicable. The Central Region boundary has been adopted as the initial reporting scope to support data consistency, internal verification and progressive implementation of the Company's sustainability reporting processes.

Data Preparation Methodology

The calculation, collection and consolidation of EESG information disclosed in this Statement were coordinated with the relevant internal data owners and departments, including Human Resources, Operations, Procurement, Finance, Halal and Quality Assurance, Business Technology, Marketing and other functions where applicable.

Quantitative data was compiled from internal records, operating systems, departmental records, utility and procurement information, training records, policy documents and other supporting documents available during the reporting period. As this is Empire Premium's first sustainability reporting cycle, certain indicators may be subject to evolving data definitions, collection methods and reporting boundaries. Empire Premium will continue to refine its data preparation methodology to improve completeness, accuracy and comparability in future reporting cycles.

Statement Quality and Data Assurance

Empire Premium strives to present sustainability information that is balanced, clear, comparable, reliable and timely. The content of this Statement has been prepared based on information reviewed internally by the relevant departments and management.

The data disclosed in this Statement has been internally sourced and checked against available supporting records. At this stage, the Statement has not been subject to independent external assurance. Empire Premium will continue to enhance its internal data controls and may consider external assurance as its sustainability reporting framework matures.

Exclusions, Limitations and Disclaimers

For FY2026, the EESG data boundary is limited to stores located in the Central Region, together with relevant head office data where applicable. Data from entities outside the defined reporting boundary is excluded from the quantitative EESG disclosures in this first reporting cycle. Where data limitations exist, the Company has disclosed information based on the best available internal records and will continue to strengthen its data collection and monitoring processes for future reporting periods.

Forward-Looking Statements

This Statement may contain forward-looking statements relating to Empire Premium's sustainability plans, priorities, targets, initiatives and expected future performance. These statements are based on current assumptions, available information and management's expectations as at the date of preparation of this Statement.

Actual outcomes may differ from these forward-looking statements due to factors beyond the Company's control, including changes in business conditions, regulatory requirements, stakeholder expectations, market conditions, operating costs, supply chain developments and other risks affecting the Company's operations.

Statement Availability and Feedback

This Statement forms part of Empire Premium's annual reporting and stakeholder communication. Empire Premium welcomes feedback from stakeholders as it continues to strengthen its sustainability practices, reporting processes and disclosures.

Stakeholders may submit feedback, enquiries or suggestions through:

Empire Premium Food Berhad
No. 5, 5th Floor, Block B,
IOI Boulevard, Jalan Kenari 5,
Bandar Puchong Jaya,
47170 Puchong, Selangor

Tel No.: +603 - 8080 0237
Email: info@empirepremiumfood.com

SUSTAINABILITY GOVERNANCE

Empire Premium recognises that effective sustainability governance is important in supporting responsible business conduct, long-term value creation and stakeholder confidence. The Company's sustainability governance approach is anchored by Board oversight, ARMC review, Management coordination and operational implementation across relevant business functions.

As FY2026 marks Empire Premium's first year of sustainability reporting, the Company has adopted a governance approach that leverages its existing corporate governance, risk management, internal control and management reporting channels. This enables sustainability matters, including material economic, environmental, social and governance matters, to be reviewed, monitored and escalated through appropriate levels of responsibility.

Through this governance approach, Empire Premium seeks to progressively embed sustainability considerations into business operations, risk management, internal controls, performance monitoring and corporate reporting. As the Company's sustainability reporting practices mature, Empire Premium will continue to strengthen the clarity of roles and reporting lines for sustainability matters.

Sustainability Governance Structure

Governance Body	Roles and Responsibilities
Board of Directors	• Overseeing and evaluating the conduct and sustainability of the business • Ensuring the Company's strategic plan supports long-term value creation and incorporates EESG considerations, including the setting of sustainability strategies, priorities and targets
Audit and Risk Management Committee	• Oversee and review the development and implementation of the Company's sustainability vision, strategy, framework, initiatives, policies and practices • Review the sustainability framework against EESG pillars in alignment with the Company's resources and capabilities • Assist the Board in overseeing sustainability-related matters, including disclosures in the Sustainability Statement in the Annual Report
Executive Board Members and Key Senior Management	• Responsible for driving the strategic management of sustainability matters and integrating sustainability considerations into business planning, operational priorities and decision-making • Coordinate the implementation of sustainability strategies and initiatives • Monitor and evaluate sustainability-related performance and data
Middle Management and Support Units	• Responsible for the day-to-day implementation of sustainability-related policies, procedures and controls across business operations • Collect sustainability data • Implement approved sustainability action plans • Identify operational sustainability risks or gaps, and escalate material sustainability matters to Key Senior Management, the ARMC or the Board, where necessary

STAKEHOLDER ENGAGEMENT

Empire Premium recognises that regular engagement with stakeholders is essential to understanding the matters that may affect the Company's business resilience, operating performance, reputation and long-term value creation. As a consumer-facing food and beverage Company with a growing outlet network, Empire Premium interacts closely with customers, employees, suppliers, landlords, regulators, investors and communities through its daily operations.

For FY2026, stakeholder engagement was mainly conducted through existing business and operational channels, including customer feedback, employee communication, supplier engagement, regulatory interactions, investor relations channels, community initiatives and discussions with landlords. Feedback and issues arising from these channels helped Empire Premium identify its initial EESG priorities and areas for continued improvement.

Stakeholder	Engagement Approach	Key Areas of Interest	Empire's Response to Stakeholders' Concerns
Customers	• Daily interactions at outlets • Customer satisfaction survey • Mobile application • Social media • Delivery platforms • Marketing activities	• Product quality • Food safety • Halal compliance • Hygiene • Customer experience • Price • Convenience • Menu variety	Maintain food safety and hygiene SOPs, continue Halal compliance, improve customer service, enhance menu offerings and strengthen digital customer channels.
Employees	• Onboarding • Training • Performance discussions • HR communication • Whistleblowing channel • Employee engagement activities	• Fair employment, wages and benefits • Training • Workplace safety • Career development • Wellbeing • Diversity • Respectful workplace practices	Maintain HR policies and employee handbooks, provide food handling and workplace safety training, support fair recruitment practices and strengthen engagement with employees.
Suppliers	• Supplier evaluation • Procurement discussions • Service-level discussions • Product quality reviews	• Stable and fair business relationships • Responsive communication • Reliable ordering, planning and payment processes • Clear requirements and specifications	Centralise procurement, monitor supplier performance, maintain regular supplier communication and strengthen procurement processes.
Regulators and Authorities	• Regulatory submissions • Inspections, licensing and certification processes • Compliance communication	• Food safety • Hygiene • Halal compliance • Labour practices • Occupational safety and health • Data protection • Corporate governance • Reporting requirements and compliance	Maintain compliance with applicable laws and certification requirements, conduct internal monitoring and implement corrective actions where required.

STAKEHOLDER ENGAGEMENT (CONT'D)

Stakeholder	Engagement Approach	Key Areas of Interest	Empire's Response to Stakeholders' Concerns
Investors and Shareholders	• Prospectus and annual report • Corporate website • Bursa announcements • General meetings • Investor relations communication	• Financial performance • Business strategy • Governance • Risk management • EESG performance and long-term growth	Provide timely and transparent disclosures, maintain Board oversight and uphold the standards expected of a listed issuer.
Landlords and premises operators (collectively referred to as "premise owners")	• Tenancy or licensing discussion • Outlet fit-out and operational coordination • Relationship building engagement	• Store performance • Operational compliance • Timely submission of tenancy documents, licences and insurance • Responsible management of renovation, fit-out and reinstatement works • Positive brand image • Professional communication	Work closely with premise owners, comply with mall requirements, upgrade selected outlets and maintain consistent outlet standards.
Communities and NGOs	• Community programmes • Sponsorships • Food contributions • Environmental activities	• Community wellbeing and support • Inclusive outreach • Access to food assistance • Environmental responsibility	Support selected community initiatives, including meal sponsorships, contributions to underprivileged communities and environmental activities.
Media and Public	• Corporate website • Social media • Press releases	• Brand reputation • Business updates • Community initiatives	Communicate accurately and consistently, and use digital channels to share relevant business updates.

MATERIALITY ASSESSMENT

FY2026 marks Empire Premium's first sustainability reporting cycle. As at the date of preparation of this Statement, Empire Premium has not yet conducted a formal stakeholder-based materiality assessment or developed a formal materiality matrix. To support balanced first-year reporting, the Company adopted an initial sustainability matter identification approach based on its business model, operating environment, regulatory requirements, existing stakeholder engagement channels and EESG data collection exercise.

In identifying the initial EESG matters for this Statement, Empire Premium considered Bursa Malaysia's Common Sustainability Matters, the Company's operating model as a multi-format sushi chain operator, key business risks and opportunities, existing policies and SOPs, customer and employee-facing operations, supplier and product quality requirements, Halal considerations, environmental resource use, and stakeholder feedback received through day-to-day engagement channels.

The initial matters identified were reviewed against Empire Premium's current data availability and management priorities. This approach enables Empire Premium to report on the EESG topics that are most relevant to its present stage of business maturity while building a stronger foundation for future reporting cycles.

Pillar	Initial Sustainability Matters	Basis for Inclusion
Economic	• Supply chain management	Supports reliable sourcing, product quality, Halal compliance and business continuity across outlets.
Environmental	• Energy management • Emissions management • Waste management • Water management	Addresses resource use and environmental impacts from outlet operations, packaging and food waste.
Social	• Labour practices and standards • Diversity, equality and inclusion Health and safety • Community and society	Supports employee wellbeing, workplace safety, service quality, customer trust and community relationships.
Governance	• Anti-corruption and ethical business conduct • Data privacy and security	Strengthens ethical conduct, data protection, compliance and stakeholder confidence as a listed issuer.

As a formal materiality matrix has not yet been developed, the matters above are not ranked in this Statement. Empire Premium intends to conduct a more structured materiality assessment in future reporting cycles, which may include stakeholder surveys, internal management workshops, prioritisation of sustainability impacts, validation by Top Management and the Board, and periodic review to reflect changes in the Company's business, stakeholder expectations and regulatory requirements.

Through this phased approach, Empire Premium aims to progressively strengthen its sustainability governance, improve the quality of its EESG data and align future disclosures with evolving stakeholder expectations and Bursa Malaysia's sustainability reporting requirements.

ECONOMIC

SUPPLY CHAIN MANAGEMENT

Empire Premium is focused on maintaining a resilient and responsible supply chain that supports product quality, food safety, operational efficiency, and business continuity. As a growing Food & Beverage ("F&B") operator, effective supply chain management is essential to ensuring consistent product availability, timely deliveries, regulatory compliance, and customer satisfaction.

Top management, led by the CEO, COO, and Procurement Manager, oversees the Company's supply chain strategy, supplier relationships, compliance, and procurement performance. The Procurement Department manages day-to-day activities including sourcing, purchasing, supplier evaluation, contract management, inventory planning, and performance monitoring, in coordination with Operations, Finance, and Halal teams. Suppliers' quality, delivery timing, inventory levels, cost levels, and compliance are regularly monitored, with reports reviewed monthly by management and significant issues escalated to the Board where necessary.

To strengthen supply chain governance, the Company implemented a Procurement Policy that guides supplier selection, purchasing controls, and approval processes. Suppliers are evaluated regularly based on quality, delivery performance, and service standards, while key suppliers are required to comply with contractual requirements, including Non-Disclosure Agreements ("NDAs") and applicable halal certification requirements.

Empire Premium requires HALAL certification for all applicable manufactured food and beverage suppliers, while raw agricultural products such as fresh vegetables, eggs, and fresh seafood are excluded as they are generally not subject to certification requirements. Accordingly, 100% of applicable food and beverage suppliers are Halal-certified.

The Company continues to maintain 100% spending on local suppliers to support local businesses and strengthen domestic supply chain resilience.

100%
spending on local suppliers

Procurement Data	FY2024	FY2025	FY2026
Total Procurement Spending (RM)	66,872,437.90	84,026,640.05	**106,068,088.67**
Total Local Procurement Spending (RM)	66,872,437.90	84,026,640.05	**106,068,088.67**
Total Foreign Procurement Spending (RM)	0	0	**0**
Proportion of spending on local suppliers (%)	100.00%	100.00%	**100.00%**
Total Number of Suppliers	62	50	**64**

Note: *The scope of suppliers is limited to trade-related suppliers, covering food (raw materials and manufactured goods) procurement, logistics, packaging, and transportation of such items.*

ECONOMIC (CONT'D)

SUPPLY CHAIN MANAGEMENT (CONT'D)

During FY2026, the Company continues to strengthen supplier engagement, performance monitoring, and inventory management practices. Supplier performance is being reviewed regularly, and corrective actions are implemented when delivery delays, quality issues, or service deficiencies are identified. In addition, sustainable packaging initiatives were strengthened through the phased implementation of FSC-certified sushi boxes and SIRIM-certified biodegradable and compostable plastic bags across its outlet network.

Moving forward, Empire Premium will continue to strengthen supplier risk management, enhance inventory visibility, and leverage digital solutions to improve supply chain efficiency, resilience, and long-term sustainability. The Company will also diversify its supplier base and strengthen supplier partnerships through regular performance reviews and collaboration.

ENVIRONMENT

ENERGY MANAGEMENT

The Company is focused on energy management to support operational efficiency, cost optimisation, and environmental responsibility. Energy management is a material sustainability matter for the Company as electricity is required to support daily outlet operations, including lighting, refrigeration, and food preparation activities. Effective energy management supports operational efficiency, cost optimisation, and the reduction of environmental impact associated with energy consumption.

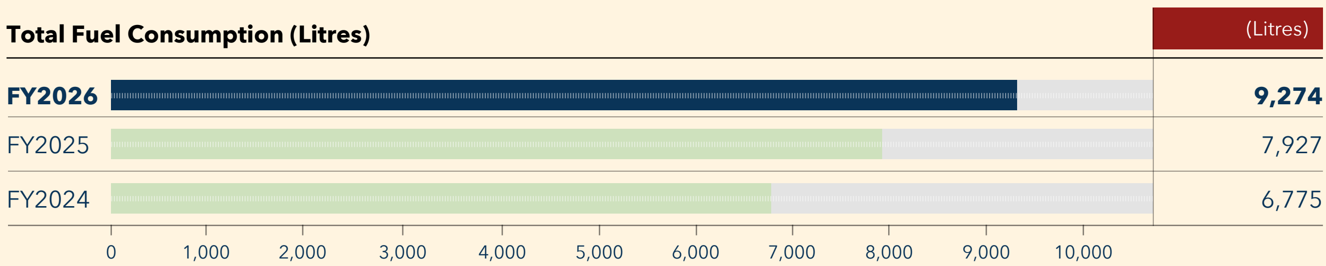
The Company operates primarily in leased premises such as malls, hypermarkets, airports, and transit hubs, where key energy systems including air-conditioning and lighting are largely managed by premise owners. As such, the Company's control over overall energy consumption is limited and focused on operational-level efficiency measures within outlets.

Energy management is currently handled at the operational level by outlet teams as part of day-to-day operations. This includes basic monitoring of electricity usage and the implementation of energy-saving practices such as the use of energy-efficient LED lighting where applicable.

Energy-related matters are managed as part of general operational cost control processes. The Company will continue to explore feasible opportunities to enhance energy efficiency practices and strengthen its ESG framework over time, including potential engagement with landlords where appropriate.

Fuel Consumption

The Company's fuel consumption in FY2026 was 9,274 litres, which was 17.0% higher than FY2025. The increase was mainly due to higher vehicle travel requirements, in line with the Company's expansion in outlet network and operational footprint.



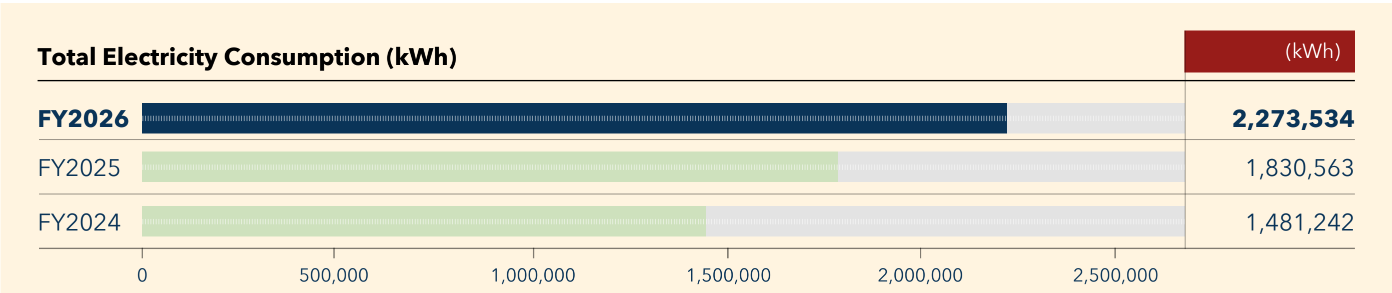
Note: *Fuel consumption for the company vehicle was estimated based on the best assessment of vehicle travel patterns during the financial year, taking into consideration estimated travel distances and an assumed fuel efficiency rate.*

ENVIRONMENT (CONT'D)

ENERGY MANAGEMENT (CONT'D)

Electricity Consumption

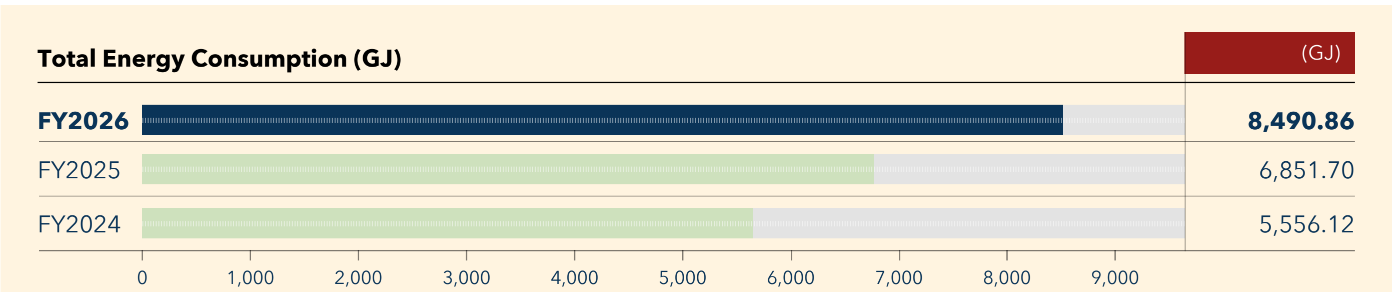
The Company's energy consumption comprises electricity used across its retail outlets to support daily operations. Due to the use of a spend-based estimation approach, the Company does not currently have visibility over the specific electricity supply sources and therefore reports electricity consumption on an aggregated basis. Total electricity consumption in FY2026 was 2,273,534 kWh, representing an increase of approximately 24.2% compared to FY2025, driven by the opening of five new outlets in Klang Valley and the expansion of operations.

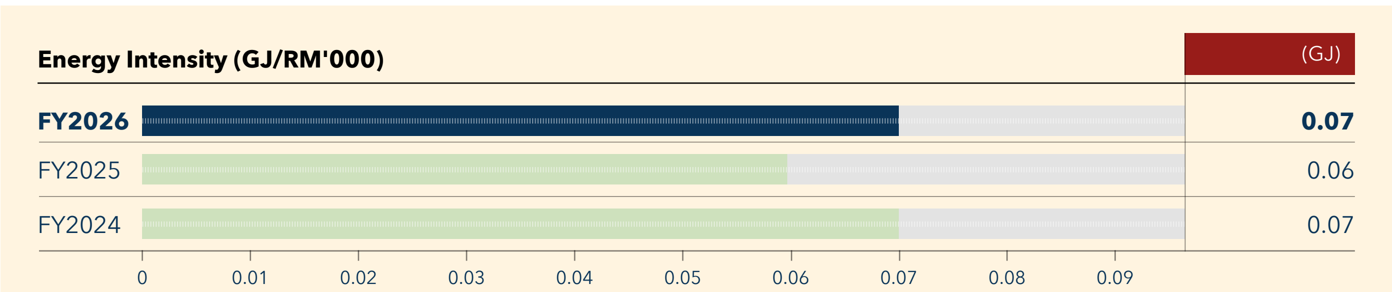


Note:
- *The data coverage percentages represent the proportion of Klang Valley outlets and head office covered against the Company's total operations. For FY2024, FY2025, and FY2026, the data presented covers 48.1%, 49.2%, and 45.5% of operations, respectively.*
- *Electricity data is compiled based on Tenaga Nasional Berhad ("TNB") electricity bills, whether received directly from TNB or through the respective premise owners.*
- *The variation in coverage across FY2024–FY2026 reflects the increase in the number of operating outlets over the reporting period. The Company is progressively improving data completeness and consistency across its Klang Valley operations.*

Total Energy Consumption

Energy consumption comprises both fuel and electricity consumption. In FY2026, the Company recorded total energy consumption of 8,490.86 GJ, representing an increase of 24.0% compared to 6,851.70 GJ in FY2025. The increase was primarily attributable to higher fuel consumption and electricity usage during the current financial year, as explained in the respective sections above. The energy intensity, measured against revenue, was recorded at 0.07 GJ/RM'000 in FY2026.





ENVIRONMENT (CONT'D)

EMISSIONS MANAGEMENT

Empire Premium recognises the importance of managing greenhouse gas ("GHG") emissions as part of its efforts to minimise environmental impacts and support long-term sustainability. Emissions management is an emerging sustainability matter due to the contribution of GHG emissions to climate change and its potential environmental, regulatory, and economic implications.

As a newly listed company, the Company also acknowledges the increasing expectations of investors, regulators, customers, and other stakeholders for greater transparency and accountability in environmental performance, including emissions management.

Scope 1 emissions comprise emissions from sources owned or controlled by the Company, primarily from the consumption of petrol used in Company-owned vehicles for operational purposes, while Scope 2 emissions refer to emissions from the consumption of purchased electricity at the Company's operational outlets and headquarters located within the Klang Valley. Scope 3 emissions include indirect emissions arising from employee commuting and business travel activities for employees working within the Klang Valley.

GHG Emissions (tCO_2e)	FY2024	FY2025	FY2026
Scope 1	18.98	22.21	**25.99**
- Petrol	18.98	22.21	**25.99**
Scope 2	1,096.12	1,354.62	**1,682.42**
Scope 3	122.15	177.18	**289.67**
- Employee Commuting	117.86	173.02	**280.76**
- Business Travel	4.29	4.16	**8.91**
Total Scope 1 and Scope 2	1,115.10	1,376.83	**1,708.41**
Total Scope 1, Scope 2, and Scope 3	1,237.25	1,554.01	**1998.08**

Looking forward, the Company is committed to progressively strengthening its emissions management approach. This includes establishing structured data collection processes, improving data quality and completeness, and developing appropriate policies and procedures to support emissions monitoring and reporting. The Company also aims to identify and assess opportunities to reduce GHG emissions across Scope 1, Scope 2, and Scope 3 emissions where feasible, as part of its ongoing sustainability development.

WASTE MANAGEMENT

The Company is focused on managing food and packaging waste arising from its food and beverage operations, primarily through operational controls implemented at outlet level. Waste management is a material sustainability matter due to the nature of the Company's operations, which generate daily waste across outlets. Effective waste management supports hygiene standards, cost efficiency, and compliance with landlord and local disposal requirements.

Waste primarily arises at outlet level from food preparation and customer service activities. The Company recognises waste management as an opportunity for improvement, particularly in enhancing waste tracking, reducing food wastage, and improving operational efficiency.

Waste management practices are implemented through operational procedures and reinforced via outlet management instructions from premise owners. Outlet teams are responsible for timely and hygienic disposal of waste in accordance with site requirements.

WASTE MANAGEMENT (CONT'D)

Waste Generated (Tonnes)	FY2024	FY2025	FY2026
Total waste generated	97.72	195.86	**231.49**
i. Diverted from disposal	N/A	N/A	**N/A**
ii. Directed to disposal	97.72	195.86	**231.49**
Total amount of food waste	97.72	195.86	**231.49**
i. Number of outlets that require waste segregation	6	6	**6**

Note:
- *Food waste and general waste are segregated in accordance with respective premise owners' requirements. Waste data is limited to the Company's outlets within Klang Valley.*
- *"N/A" indicates that no data is available.*

Food waste management is embedded in operational controls, including monitoring of inventory levels, preparation volumes, and wastage. Wastage reports are reviewed by management to identify trends, support operational improvements, and reduce inefficiencies, with corrective actions implemented where necessary. Employees also receive on-the-job training covering food handling and inventory management.

Waste data is currently compiled based on available operational records from the Company's outlets. The Company remains committed to progressively strengthening its data collection and monitoring processes to enhance the accuracy, completeness, and consistency of its waste management, while exploring opportunities to further improve staff awareness, waste tracking and reporting practices across its outlets.

WATER MANAGEMENT

Water is a key input in the Company's operations, particularly in supporting food preparation, cleaning activities, and the maintenance of hygiene standards across all outlets. It plays an important role in food preparation, customer experience, and smooth daily operations.

The Company manages water use through basic operational practices focused on responsible consumption. Water usage is guided by general hygiene and operational procedures at the outlet level.

The Company's outlets are primarily located within leased premises, where the water infrastructure and related facilities are managed by the respective premise owners. Nevertheless, the Company strives to promote responsible water use across its operations by encouraging prudent water consumption practices.

Employees are encouraged to use water responsibly during daily operations, including turning off taps when not in use, using water only as required for food preparation and cleaning, and avoiding unnecessary wastage. These practices are reinforced through day-to-day supervision by outlet managers.

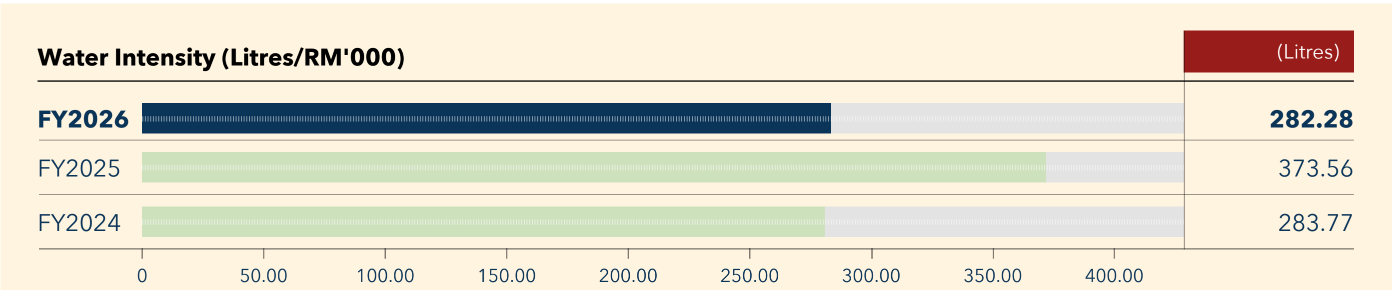
In FY2026, total water consumption was 36,330,160 litres, sourced entirely from municipal potable water. Water consumption decreased by 8.4% compared to FY2025 (39,652,426 litres) due to fluctuations in operational water demand during the year. The Company will continue to monitor water consumption trends and identify opportunities to improve water efficiency. The water intensity, measured against revenue, was recorded at 282.28 L/RM'000 in FY2026.

ENVIRONMENT (CONT'D)

WATER MANAGEMENT (CONT'D)

Water Performance Data (Litres)	FY2024	FY2025	FY2026
Water Withdrawal by Source:			
i. Surface Water	0	0	**0**
ii. Groundwater	0	0	**0**
iii. Used Quarry Water	0	0	**0**
iv. Municipal Potable Water	23,465,370	39,652,426	**36,330,160**
v. External Wastewater	0	0	**0**
vi. Harvested Rainwater	0	0	**0**
vii. Ocean/Seawater	0	0	**0**
Total Water Withdrawal	23,465,370	39,652,426	**36,330,160**
Water Withdrawal from Water-Stressed Region	0	0	**0**
Total Water Use/Consumption	23,465,370	39,652,426	**36,330,160**
Water/Effluent Discharge by Destination:			
i. Ocean Discharge	0	0	**0**
ii. Surface Water Discharge (lakes, rivers, natural ponds)	0	0	**0**
iii. Subsurface Discharge (wells, boreholes)	0	0	**0**
iv. Off-site Water Treatment Discharge	0	0	**0**
v. Beneficial/Other Use Discharge	0	0	**0**
Total Effluent/Water Discharged	23,465,370	39,652,426	**36,330,160**
Total Cost for Water Consumption (RM)	75,709.34	116,940.67	**138,366.01**

Note: *Water performance data is limited to the Company's outlets within Klang Valley and its head office.*



The Company does not currently conduct formal water-related audits, training programmes, or improvement initiatives. No water-related incidents or significant risks were identified during the reporting period.

Moving forward, the Company may explore opportunities to strengthen awareness and improve responsible water usage practices as part of broader operational efficiency initiatives, where applicable.

SOCIAL

LABOUR PRACTICES AND STANDARDS

The Company prioritises the wellbeing, development, and fair treatment of its employees, recognising that a capable and engaged workforce is essential to delivering service quality and supporting operational excellence across its outlet network. As a labour-intensive F&B business, employees play a key role in ensuring smooth daily operations, enhancing customer satisfaction and contributing to the overall performance of the outlet network.

To support these efforts, Empire Premium provides structured onboarding, refresher and food safety training, employee engagement activities, and regular communication on company policies and procedures to foster a positive workplace culture and strengthen employee capabilities.

Human Rights Violations	FY2024	FY2025	FY2026
Number of substantiated complaints concerning human rights violations	1	0	**0**
Total amount of monetary losses arising from legal proceedings related to employee matters (eg: labour law violations, employee discrimination) (RM)	0	450	**0**

Labour practices and workforce matters are overseen by the Human Resources Department under the leadership of the Human Resources Manager. Significant labour-related matters are escalated to the Board of Directors for review and guidance when necessary. The Company maintains a comprehensive human resource framework comprising the following policies and guidelines to support consistent employment practices and workforce management across the organisation:

- HR Handbook
- Employee Handbook
- Employee Policy Manual for Outlet
- Foreign Workers Policy
- Occupational Safety and Health Administration (OSHA) Policy
- Succession Policy

The Company faces challenges in employee turnover, recruitment, and maintaining consistent labour standards across its outlets. It addresses these challenges through ongoing recruitment, employee training, engagement initiatives, and regular labour compliance monitoring.

Moving forward, the Company will continue to strengthen its people practices to support workforce stability, employee development, and sustainable business growth.

SOCIAL (CONT'D)

DIVERSITY, EQUALITY AND INCLUSION

Empire Premium places strong emphasis on fostering a diverse, equitable, and inclusive workplace, and is focused on embedding diversity principles across its workforce, operations, and human resource practices as part of its long-term sustainability approach.

Diversity directly influences the Company's workforce stability, service quality, and the Company's ability to attract and retain talent across its outlet network and support functions. As a people-driven business, maintaining an inclusive workforce is essential to sustaining operational performance and customer service excellence.

The HR Department is responsible for managing diversity-related matters on a day-to-day basis. This includes recruitment and selection processes, workforce demographic monitoring, HR policy communication, grievance handling, employee engagement support, and disciplinary management, including workplace conduct and harassment cases. HR reports workforce matters to Top Management on an ongoing basis, with significant issues escalated to the Board of Directors where appropriate.

Diversity and equal opportunity principles are embedded in the HR Handbook, which includes Hiring Guidelines and Candidate Screening Guidelines. This document establishes standardised, merit-based recruitment and selection processes to ensure fair and objective assessment based on qualifications, competencies, and job requirements. Employment decisions are made without discrimination on the basis of gender, race, religion, nationality, age, or other personal characteristics. These policies are reviewed periodically to ensure continued relevance and compliance with applicable requirements.

As of FY2026, the Company employed 1,246 employees,

902 female employees (72.39%)

344 male employees (27.61%)

Gender Breakdown based on Employee Category

Category	FY2024 Male	FY2024 Female	FY2025 Male	FY2025 Female	FY2026 Male	FY2026 Female
Top Management Staff	2 (66.67%)	1 (33.33%)	2 (66.67%)	1 (33.33%)	**2 (66.67%)**	**1 (33.33%)**
Middle Management Staff	20 (60.61%)	13 (39.39%)	20 (64.52%)	11 (35.48%)	**21 (63.64%)**	**12 (36.36%)**
Executive/Supervisor Staff	52 (27.81%)	135 (72.19%)	46 (22.22%)	161 (77.78%)	**38 (16.59%)**	**191 (83.41%)**
Non-Executive/Service Crew	238 (33.06%)	482 (66.94%)	238 (28.37%)	601 (71.63%)	**283 (28.85%)**	**698 (71.15%)**

DIVERSITY, EQUALITY AND INCLUSION (CONT'D)

Age Breakdown based on Employee Category

Category	FY2024	FY2025	FY2026
Top Management Staff			
Aged 30 and under	0 (0.00%)	0 (0.00%)	**0 (0.00%)**
Aged between 31-50	3 (100.00%)	3 (100.00%)	**3 (100.00%)**
Aged 51 and above	0 (0.00%)	0 (0.00%)	**0 (0.00%)**
Middle Management Staff			
Aged 30 and under	20 (60.61%)	18 (58.06%)	**19 (57.58%)**
Aged between 31-50	12 (36.36%)	12 (38.71%)	**13 (39.39%)**
Aged 51 and above	1 (3.03%)	1 (3.23%)	**1 (3.03%)**
Executive/Supervisor Staff			
Aged 30 and under	147 (78.61%)	164 (79.23%)	**174 (75.98%)**
Aged between 31-50	32 (17.11%)	36 (17.39%)	**48 (20.96%)**
Aged 51 and above	8 (4.28%)	7 (3.38%)	**7 (3.06%)**
Non-Executive/Service Crew			
Aged 30 and under	671 (93.19%)	729 (86.89%)	**860 (87.67%)**
Aged between 31-50	47 (6.53%)	107 (12.75%)	**119 (12.13%)**
Aged 51 and above	2 (0.28%)	3 (0.36%)	**2 (0.20%)**

SOCIAL (CONT'D)

DIVERSITY, EQUALITY AND INCLUSION (CONT'D)

Turnover by Employee Category

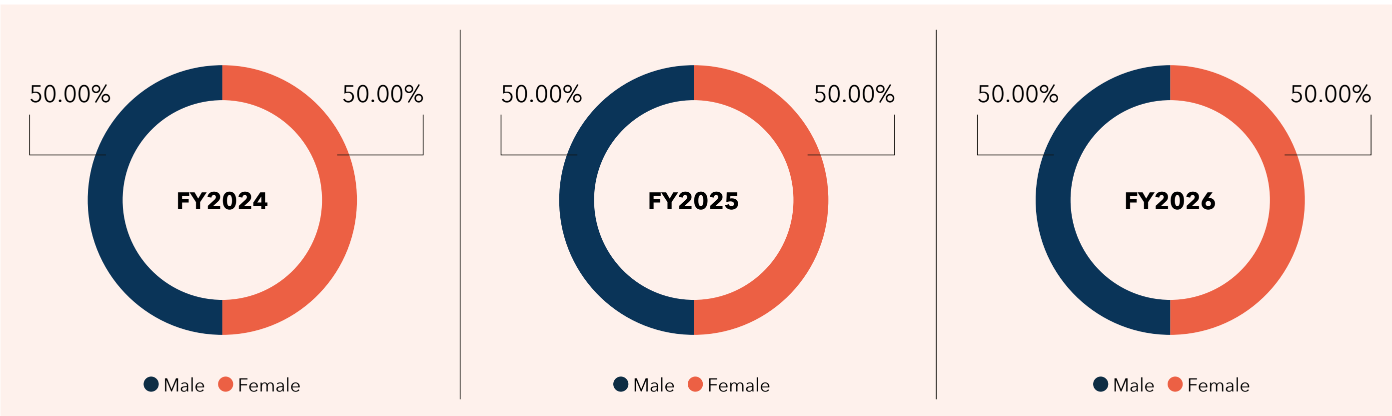
Employee Category	FY2024	FY2025	FY2026
Top Management Staff	1 (0.20%)	0 (0.00%)	**0** **(0.00%)**
Middle Management Staff	2 (0.40%)	4 (0.80%)	**0** **(0.00%)**
Executive/Supervisor Staff	36 (7.21%)	19 (3.79%)	**13** **(2.10%)**
Non-Executive/Service Crew	460 (92.18%)	478 (95.41%)	**605** **(97.90%)**

Breakdown by Employment Type

Employee Category	FY2024	FY2025	FY2026
Total Employees	943	1080	**1,246**
Number of Permanent Employees	926 (98.20%)	1079 (99.91%)	**1,241** **(99.60%)**
Number of Contract Employees	17 (1.80%)	1 (0.09%)	**5** **(0.40%)**

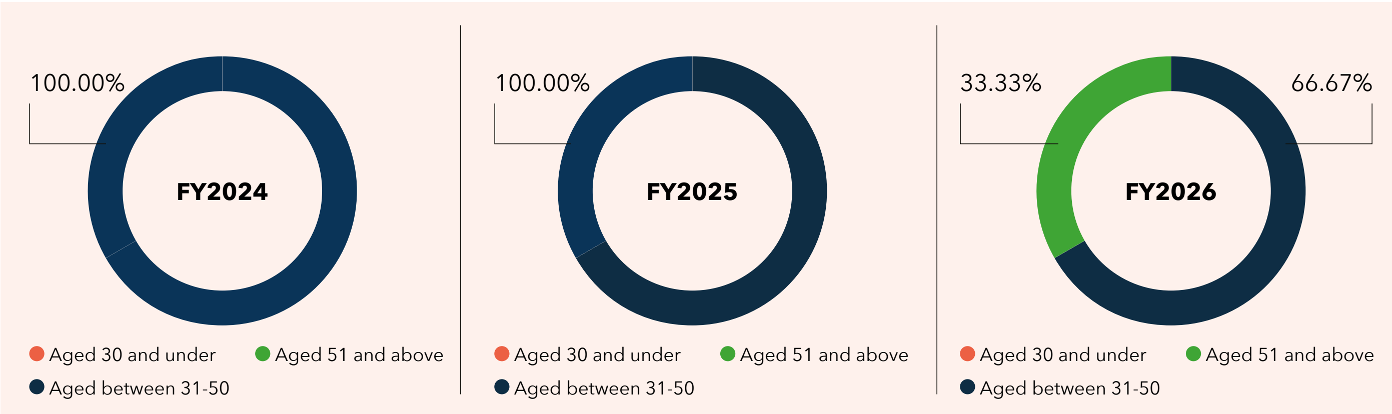
The Company recognises the value of gender diversity in enhancing decision-making and governance effectiveness. With women comprising 50.00% of the Board in FY2026, the Company remains committed to supporting greater representation of women in leadership roles and fostering an inclusive workplace culture.

Board of Directors by Gender



DIVERSITY, EQUALITY AND INCLUSION (CONT'D)

Board of Directors by Age Group



The Company continues to promote awareness of workplace conduct, human rights principles, and anti-harassment policies through internal communications and workplace notices across all outlets. These initiatives reinforce expected standards of behaviour, reporting channels, and disciplinary consequences, supporting a safe, respectful, and inclusive working environment.

Looking forward, Empire Premium plans to strengthen diversity management through refresher training on recruitment and interview guidelines to reinforce fair hiring practices. The Company remains focused on promoting equal opportunity, enhancing employee engagement, and providing equitable access to training, development, and career progression opportunities across the organisation.

Employee Development and Engagement

As part of its commitment to building a positive and inclusive workplace, the Company continued to strengthen employee development, engagement, and workforce management practices.

During FY2026, employee development initiatives included onboarding programmes, refresher training, food safety training, and regular communication on company policies and procedures. The Company also conducted employee engagement activities to strengthen workplace culture, encourage participation, and support a more engaged workforce.

In FY2026, the Company provided an average of 7.79 training hours per employee, representing a 12.08% increase from 6.95 training hours in FY2025, reflecting its continued commitment to employee development and capability building. Details of the training programmes conducted, and total training hours recorded during the year are set out below.

Total training hours as a company for FY2026

9,701

SOCIAL (CONT'D)

DIVERSITY, EQUALITY AND INCLUSION (CONT'D)

Employee Development and Engagement (cont'd)

Training Hours by Employee Category	FY2024	FY2025	FY2026
Top Management Staff	182	252	**273**
Middle Management Staff	287	1,227	**1,374**
Executive/Supervisor Staff	1,670	2,516	**3,986**
Non-Executive/Service Crew	2,517	3,507	**4,068**
Total Training Hours as a Company	4,656	7,502	**9,701**
Average Training Hours per Employee	4.94	6.95	**7.79**

Training Programmes Conducted in FY2026

- A Plus Boss
- Food Handler Training (multiple sessions)
- Occupational Safety and Health Coordinator Course
- Halal Competency Training
- Empire Engagement Training
- Bursa Malaysia Mandatory Accreditation Programme
- Passion Towards 11
- Certified Human Resource Manager
- Mastering Payroll Administration
- Advanced Marketing Professional
- Critical Budget 2026

These training programmes not only enhance employees' skills and competencies but also support career development and enable them to realise their full potential.

The Company will continue to strengthen employee engagement, enhance training and development initiatives, and promote a positive and compliant working environment that supports long-term workforce stability and sustainable business growth.

HEALTH AND SAFETY

The Company prioritises health and safety as a key aspect of its sustainability approach, recognising its importance in safeguarding employee well-being and supporting safe operations.

Health and safety is a material sustainability matter for the Company due to its direct impact on employee well-being, operational continuity, productivity, and regulatory compliance. The Company's operations involve inherent workplace hazards such as machinery use, manual handling, slips and falls, and exposure to cleaning chemicals, making effective safety management essential.

Safety Management and Control Measures

The Company manages health and safety through its Safety, Health & Environment ("SH&E") Management System, supported by key policies and procedures, including the SH&E Scope, Policy and Objectives, SH&E Standard Operating Procedure, and Hazard Identification, Risk Assessment and Risk Control ("HIRARC"). These documents establish requirements for workplace safety, risk management, incident reporting, emergency preparedness, and continuous improvement.

The Company also maintains an Emergency Response Team ("ERT"), provides safety training, and performs incident investigations and risk assessments to strengthen workplace safety performance. Health and safety practices are further reinforced through HACCP certification, Safety and Health Policy and Halal Policy, as well as internal and external audits, which support compliance, hazard control, and continuous improvement in both workplace and food safety standards.

HEALTH AND SAFETY (CONT'D)

Safety Management and Control Measures (cont'd)

The Board of Directors provides overall oversight of health and safety matters, including periodic review of performance, risks, and compliance. Day-to-day responsibility rests with the Operations Manager and Halal and Quality Assurance Department, who oversee the implementation of health and safety policies and controls across the Company. The health and safety function is supported by the Operations and Human Resources functions in areas such as training, awareness, and employee engagement. Health and safety performance, incidents, corrective actions, and compliance matters are monitored regularly and reported to Top Management on a monthly basis, with significant issues escalated to the Board as required.

Occupational Safety and Health ("OSH") Performance Indicators

The Company continues to prioritise OSH training to strengthen employees' understanding of workplace safety principles and safe work practices. In FY2026, the Company commenced the phased implementation of its OSH training programme in Q3, with the long-term objective of achieving 100% employee training coverage. All outlet employees are 100% vaccinated against typhoid, with a target to maintain full coverage going forward.

OSH Performance	FY2024	FY2025	FY2026
No. of Employees trained on Health and Safety Standards	N/A	N/A	**0**
Total Manhours Worked	N/A	N/A	**N/A**
Total Work-Related Fatalities	0	0	**0**
Lost Time Incident Rate ("LTIR")	N/A	N/A	**N/A**
Percentage of outlets inspected by a food safety oversight body (%)	24.37%	20.98%	**13.29%**
Number of food products for which recalls were issued	0	0	**0**
Number of confirmed foodborne disease outbreaks, percentage resulting in public health authority investigation	0	0	**0**

Note:
- *The percentage of outlets inspected by a food safety oversight body is calculated based on all outlets. Inspections are conducted by relevant authorities, including JAKIM, the Ministry of Health ("MOH"), and local municipal or district councils (Majlis Bandaraya/Majlis Daerah).*
- *Complete three-year manhours worked and LTIR data is not available as the relevant data was not fully collected in prior years. The Company is working towards strengthening its internal data collection process to close this disclosure gap moving forward.*
- *"N/A" indicates that no data is available.*

Moving forward, the Group will continue to strengthen safety awareness, enhance risk management practices, and improve audit and monitoring processes, with the objective of maintaining a safe working environment and achieving zero fatal accidents and minimal workplace injuries. While no employees have been trained on health and safety standards during FY2026, relevant employees have undergone mandatory and additional health and safety courses and training based on their job responsibilities to support regulatory compliance in relation to hygiene, sanitation and food quality. The Group intends to progressively support relevant employees in obtaining recognised certifications, where applicable, over time.

SOCIAL (CONT'D)

COMMUNITY AND SOCIETY

Empire Premium places strong emphasis on Community & Society, recognising its close link to the wellbeing of communities, customers, employees, and other stakeholders. As a homegrown Malaysian brand embedded within local communities, the Company acknowledges that positive social impact is essential in strengthening stakeholder trust, enhancing brand reputation, and supporting sustainable business growth.

The Company considered this material due to its influence on brand perception, customer loyalty, employee engagement, talent attraction and retention, and long-term business resilience. Key risks include reputational impact and loss of stakeholder trust arising from insufficient social responsibility practices, while key opportunities include stronger community relationships, enhanced brand value, improved employee engagement, and greater workforce motivation through purpose-driven initiatives.

The Company performs environmental initiatives including beach clean-ups, tree planting, and awareness campaigns, while social programmes focus on supporting underprivileged groups.

In FY2026, the Company implemented community-related programmes and social initiatives supporting underprivileged groups, including orphanages, special needs children, and elderly care homes. The tables below summarise the Company's community engagement investments for FY2026.

Total investment in community engagement
RM21,804.30

benefiting
190
individuals

Community Outreach Programmes

01 FREE TREE SOCIETY — June 2025

Description:
Tree planting activity at Pulai Trail, Kuala Lumpur where 30 trees were planted as part of an environmental conservation initiative.

Impact:
Contributed to environmental sustainability through tree planting efforts and awareness of conservation practices.

Contribution:	Beneficiaries:	Employee Volunteering Hours:
RM650.00	N/A	6 hours

02 ZOO NEGARA CLEAN-UP — July 2025

Description:
Zoo clean-up activity at Zoo Negara involving employee volunteers to clean and maintain zoo premises.

Impact:
Supported environmental cleanliness and animal welfare while promoting employee engagement in community service.

Contribution:	Beneficiaries:	Employee Volunteering Hours:
RM4,750.00	N/A	7 hours

COMMUNITY AND SOCIETY (CONT'D)

Community Outreach Programmes (cont'd)

03 LOTUS'S CERIA RUN

July 2025

Description:
Cash donation in support of a charity run event organised by Lotus's Malaysia at its Bandar Bukit Puchong outlet.

Impact:
Supported community well-being and charitable fundraising efforts benefiting underprivileged groups.

Contribution: RM5,000.00 | **Beneficiaries:** 100 | **Employee Volunteering Hours:** 5 hours

04 COMMUNITY SUPPORT PROGRAMME FOR SPECIAL NEEDS CARE CENTRE

(Persatuan Insan Istimewa Cheras)

December 2025

Description:
Donation and engagement programme involving cash, food, essential items, and festive support for a special needs community centre.

Impact:
Enhanced welfare and quality of life for special needs individuals through material support and festive engagement.

Contribution:
RM8,083.30

Beneficiaries:
70

Employee Volunteering Hours:
6 hours

05 MENTAL HEALTH WELFARE SUPPORT PROGRAMME

(Pertubuhan Kebajikan Mental Titian Kasih)

January 2026

Description:
Donation programme involving cash and food contributions to a mental health welfare organisation.

Impact:
Supported mental health welfare and provided essential assistance to beneficiaries in need.

Contribution:
RM3,321.00

Beneficiaries:
20

Employee Volunteering Hours:
5 hours

Moving forward, the Company aims to further explore opportunities to enhance its Community & Society initiatives through potential collaborations with relevant external stakeholders, including organisations, educational institutions, social enterprises and community groups, where suitable.

These efforts may include supporting broader social outcomes such as skills development, education and employability, with the intention of contributing to long-term community resilience.

GOVERNANCE

ANTI-CORRUPTION AND ETHICAL BUSINESS CONDUCT

Empire Premium is committed to upholding the highest standards of integrity, transparency, and ethical conduct in all aspects of its business operations. Corruption and bribery pose significant risks to businesses, including legal and regulatory sanctions, financial losses, reputational damage, and erosion of stakeholder confidence.

Anti-corruption is a key sustainability priority for the Company due to its direct influence on business resilience, operational effectiveness, and stakeholder confidence. The Company therefore adopts a zero-tolerance approach towards all forms of bribery, corruption, fraud, and unethical business practices. This commitment extends across the Company's operations, employees, directors, suppliers, contractors, and other business partners.

ZERO
Incidents of bribery and corruption

The Company is focused on conducting its business honestly, fairly, and in compliance with all applicable laws and regulations. Through robust governance practices, internal controls, ethical business policies, and ongoing awareness initiatives, the Company seeks to prevent, detect, and mitigate corruption risks throughout its value chain. There were no incidents of bribery, corruption, or related non-compliance reported across the Company's operations during the reporting period.

Anti-Corruption Data	FY2024	FY2025	FY2026
Percentage of employees who have received training on anti-corruption by employee category (%)			
- Board of Directors	0.00	0.00	**0.00**
- Top Management Staff	0.00	0.00	**0.00**
- Middle Management Staff	0.00	0.00	**0.00**
- Executive/Supervisor Staff	0.00	0.00	**0.00**
- Non-Executive / Service Crew	0.00	0.00	**100.00**
Percentage of operations assessed for corruption-related risks	0.00	0.00	**100.00**
Total amount of political contribution (RM)	0	0	**0**

During FY2026, the Company commenced a phased anti-corruption training programme as part of its efforts to strengthen employee awareness on integrity and ethical conduct. The initial training session was conducted for non-executive/service crew employees during the reporting period, with the long-term objective of achieving 100% employee coverage. Additional training sessions for other employee categories will be progressively rolled out in future reporting periods.

GOVERNANCE (CONT'D)

ANTI-CORRUPTION AND ETHICAL BUSINESS CONDUCT (CONT'D)

Governance Structure for Anti-Corruption

The Company has established a structured governance framework to oversee its anti-corruption and whistleblowing framework, ensuring accountability, oversight, and effective implementation across all levels of the organisation.

Roles and Composition	Responsibilities
Board of Directors	• Holds ultimate responsibility for the Company's anti-bribery and anti-corruption ("ABAC") framework and whistleblowing matters • Approves the Anti-Bribery and Corruption Policy and Whistleblowing Policy • Ensures policies remain relevant and effective through periodic review (at least once every three years)
Audit and Risk Management Committee ("ARMC")	• Conducts periodic bribery and corruption risk assessments across the Company's operations, with support from Internal Auditors • Ensures adequate resources are allocated for the effective operation of the anti-bribery management system • Reports assessment findings and key issues to the Board for deliberation and appropriate action
Management	• Responsible for supporting the implementation and ensuring compliance with the ABAC Policy

Key Governance Policies

The Company has established key governance policies to support ethical business conduct, integrity, and effective anti-corruption management across its operations.

1. Code of Ethics and Conduct
2. Whistleblowing Policy
3. Directors' Fit and Proper Policy
4. Anti-Bribery and Corruption Policy
5. Board Charter
6. Remuneration Policy
7. Employee Handbook
8. Terms of Reference for Audit and Risk Management Committee and Nomination and Remuneration Committee

The Company's key governance policies were formalised and adopted on 22 September 2025. The Board Charter and the Terms of Reference for the Audit and Risk Management Committee and Nomination and Remuneration Committee were adopted earlier on 26 August 2025, while the Employee Handbook was already in place prior to the reporting period. Any subsequent amendments shall be subject to approval by the Board, where necessary.

To ensure the continued effectiveness of the Company's anti-bribery framework, the Anti-Bribery and Corruption Policy and Whistleblowing Policy are subject to reviews at least once every three years, while the remaining policies and procedures are reviewed on an as-needed basis. Further details on the Group's policies can be found on the Company's website at https://www.empirepremiumfood.com/corporate-governance-meetings.

Moving forward, the Company will continue to uphold its zero-tolerance approach to bribery and corruption by expanding ABAC training, promoting policy awareness, maintaining whistleblowing channels, and periodically reviewing its Anti-Bribery and Corruption Policy to support effective governance and compliance.

GOVERNANCE (CONT'D)

DATA PRIVACY AND SECURITY

The Company prioritises Data Privacy and Security as a key aspect of its sustainability approach, recognising the importance of safeguarding the confidentiality, integrity, and availability of information entrusted by customers, employees, business partners, and other stakeholders.

As the Company relies on an integrated digital ecosystem comprising Point-of-Sale ("POS") systems, an Enterprise Resource Planning ("ERP") platform, a proprietary customer mobile application, employee databases, and third-party delivery platforms, maintaining robust cybersecurity and data protection practices is essential to supporting operational continuity, regulatory compliance, customer trust, and long-term business resilience.

Oversight of cybersecurity and data privacy risks is provided by the Board of Directors through the ARMC. Security incidents are escalated to the ARMC during quarterly meetings or earlier via ad-hoc reporting where required. Executive responsibility resides with Top Management. Daily operational execution is delegated to the Business Technology Manager, who serves as the primary Data Protection Officer ("DPO"). In total, there are two DPOs registered with the Personal Data Protection Department ("JPDP") under the Personal Data Protection Act ("PDPA") 2010. All security incidents are recorded and reported to management, with periodic IT risk assessments conducted to support continuous improvement of the Company's data protection framework.

The Company has strengthened its IT governance and compliance framework through the registration of its DPOs with the JPDP and ongoing monitoring of regulatory requirements. System security is supported by ISO 27001 and SOC 2 Type II certified ERP infrastructure, complemented by role-based access controls to ensure least-privilege access to sensitive data. During FY2026, the Company also initiated the formalisation of internal Business Technology safety standards.

ZERO
data privacy and security incidents in FY2026

Looking ahead, Empire Premium aims to complete the implementation of the Business Technology Policy Framework in 2026 and extend centralised cybersecurity monitoring and standardised endpoint governance across all physical retail outlets by FY2027.

Data Privacy	FY2024	FY2025	FY2026
Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A	N/A	**0**

Note: *"N/A" indicates that no data is available.*

Bursa Malaysia CSI Platform Prescribed Table

EMPIRE PREMIUM FOOD BERHAD

BMLR Transition Period

Date & Time: 2026-07-27 14:37:19

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-corruption	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Top Management staff	Percentage	N/A	0.00	-	No assurance
Anti-corruption	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Middle Management staff	Percentage	N/A	0.00	-	No assurance
Anti-corruption	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Executive staff	Percentage	N/A	0.00	-	No assurance
Anti-corruption	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Non-executive staff	Percentage	N/A	100.00	-	No assurance
Anti-corruption	Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	N/A	100.00	-	No assurance
Anti-corruption	Bursa C1(c) Confirmed incidents of corruption and action taken	Number	N/A	0	-	No assurance
Community/Society	Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	N/A	21,804.30	-	No assurance
Community/Society	Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	N/A	190	-	No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-07-27 14:37:19

Page 1 of 6

SUSTAINABILITY STATEMENT

Bursa Malaysia CSI Platform Prescribed Table (cont'd)

EMPIRE PREMIUM FOOD BERHAD
BMLR Transition Period

Date & Time: 2026-07-27T14:37:19
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Bursa C3(a) Percentage of employees by gender group, for each employee category - Top Management Staff Male	Percentage	N/A	66.67	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender group, for each employee category - Top Management Staff Female	Percentage	N/A	33.33	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender group, for each employee category - Middle Management Staff Male	Percentage	N/A	63.64	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender group, for each employee category - Middle Management Staff Female	Percentage	N/A	36.36	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender group, for each employee category - Executive Staff Male	Percentage	N/A	16.59	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender group, for each employee category - Executive Staff Female	Percentage	N/A	83.41	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender group, for each employee category - Non-executive Staff Male	Percentage	N/A	28.85	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by gender group, for each employee category - Non-executive Staff Female	Percentage	N/A	71.15	-	No assurance

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Page 2 of 6

Bursa Malaysia CSI Platform Prescribed Table (cont'd)

EMPIRE PREMIUM FOOD BERHAD
BMLR Transition Period

Date & Time: 2026-07-27 14:37:19
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Top Management Staff Under 30	Percentage	N/A	0.00	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Top Management Staff Between 31-50	Percentage	N/A	100.00	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Top Management Staff 51 and above	Percentage	N/A	0.00	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Middle Management Staff Under 30	Percentage	N/A	57.58	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Middle Management Staff Between 31-50	Percentage	N/A	39.39	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Middle Management Staff 51 and above	Percentage	N/A	3.03	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Executive Staff Under 30	Percentage	N/A	75.98	-	No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-07-27 14:37:19

SUSTAINABILITY STATEMENT

Bursa Malaysia CSI Platform Prescribed Table (cont'd)

EMPIRE PREMIUM FOOD BERHAD

BMLR Transition Period

Date & Time: 2026-07-27 14:37:19

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Executive Staff Between 31-50	Percentage	N/A	20.96	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Executive Staff 51 and above	Percentage	N/A	3.06	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Non-executive Staff Under 30	Percentage	N/A	87.67	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Non-executive Staff Between 31-50	Percentage	N/A	12.13	-	No assurance
Diversity	Bursa C3(a) Percentage of employees by age group, for each employee category - Non-executive Staff 51 and above	Percentage	N/A	0.20	-	No assurance
Diversity	Bursa C3 (b) Percentage of directors by gender group - Male	Percentage	N/A	50.00	-	No assurance
Diversity	Bursa C3 (b) Percentage of directors by gender group - Female	Percentage	N/A	50.00	-	No assurance
Diversity	Bursa C3 (b) Percentage of directors by age group - Under 30	Percentage	N/A	0.00	-	No assurance
Diversity	Bursa C3 (b) Percentage of directors by age group - Between 31-50	Percentage	N/A	66.67	-	No assurance

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Page 4 of 6

Bursa Malaysia CSI Platform Prescribed Table (cont'd)

EMPIRE PREMIUM FOOD BERHAD
BMLR Transition Period

Date & Time: 2026-07-27 14:37:19
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Bursa C3 (b) Percentage of directors by age group - 51 and above	Percentage	N/A	33.33	-	No assurance
Energy management	Bursa C4 (a) Total energy consumption	Gigajoules	N/A	8,490.86	-	No assurance
Health and safety	Bursa C5 (a) Number of work-related fatalities	Number	N/A	0	-	No assurance
Health and safety	Bursa C5 (b) Lost time incident rate	Rate	N/A	N/A	-	No assurance
Health and safety	Bursa C5 (c) Number of employees trained on health and safety standards	Number	N/A	0	-	No assurance
Labour practices and standards	Bursa C6 (a) Total hours of training by employee category - Top Management Staff	Hours	N/A	273	-	No assurance
Labour practices and standards	Bursa C6 (a) Total hours of training by employee category - Middle Management Staff	Hours	N/A	1,374	-	No assurance
Labour practices and standards	Bursa C6 (a) Total hours of training by employee category - Executive Staff	Hours	N/A	3,986	-	No assurance
Labour practices and standards	Bursa C6 (a) Total hours of training by employee category - Non-executive Staff	Hours	N/A	4,068	-	No assurance
Labour practices and standards	Bursa C6 (b) Percentage of employees that are contractors or temporary staff	Percentage	N/A	0.40	-	No assurance
Labour practices and standards	Bursa C6 (c) Total number of employee turnover by employee category - Top Management Staff	Number	N/A	0	-	No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-07-27 14:37:19

Page 5 of 6

SUSTAINABILITY STATEMENT

Bursa Malaysia CSI Platform Prescribed Table (cont'd)

EMPIRE PREMIUM FOOD BERHAD

BMLR Transition Period

Date & Time: 2026-07-27 14:37:19

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Labour practices and standards	Bursa C6 (c) Total number of employee turnover by employee category - Middle Management Staff	Number	N/A	0	-	No assurance
Labour practices and standards	Bursa C6 (c) Total number of employee turnover by employee category - Executive Staff	Number	N/A	13	-	No assurance
Labour practices and standards	Bursa C6 (c) Total number of employee turnover by employee category - Non-executive Staff	Number	N/A	605	-	No assurance
Labour practices and standards	Bursa C6 (d) Number of substantiated complaints concerning human rights violations	Number	N/A	0	-	No assurance
Supply chain management	Bursa C7 (a) Proportion of spending on local suppliers	Percentage	N/A	100.00	-	No assurance
Data privacy and security	Bursa C8 (a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	N/A	0	-	No assurance
Water	Bursa C9 (a) Total volume of water used	Megalitres	N/A	36.33	-	No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-07-27 14:37:19

Page 6 of 6

CORPORATE GOVERNANCE OVERVIEW STATEMENT

INTRODUCTION

The Board of Directors ("Board") of Empire Premium Food Berhad ("Empire Premium" or the "Company"), together with its subsidiary, collectively referred to as the "Group", is committed to upholding the highest standards of corporate governance, integrity, accountability and ethical conduct as the foundation for sustainable value creation and long-term business success.

This Corporate Governance Overview Statement ("CG Overview Statement" or "Statement") provides shareholders and stakeholders with an overview of the Group's corporate governance framework and practices during the financial year ended 31 March 2026 ("FY2026").

The Statement is structured around the three key principles of the Malaysian Code on Corporate Governance ("MCCG"):

Principle A
BOARD LEADERSHIP AND EFFECTIVENESS

Principle B
EFFECTIVE AUDIT AND RISK MANAGEMENT

Principle C
INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIPS WITH STAKEHOLDERS

This Statement should be read together with the Corporate Governance Report ("CG Report"), which provides detailed disclosures on the Company's application of the MCCG practices and is available on the Company's corporate website. The CG Report can be viewed here: https://www.empirepremiumfood.com/reports. The CG Report is also submitted to Bursa Malaysia together with the annual report.

The Board recognises that effective corporate governance is fundamental to safeguarding shareholder value, maintaining stakeholder confidence and ensuring the long-term sustainability and resilience of the Group. Good governance supports sound decision-making, robust risk management, regulatory compliance, responsible business conduct and the creation of enduring value for shareholders and other stakeholders.

The Board remains guided by the principles and practices of the MCCG, the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities"), the Companies Act 2016 ("Act") and other applicable laws and regulations.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

Principle A BOARD LEADERSHIP AND EFFECTIVENESS

BOARD RESPONSIBILITIES

The Board is of the view that good governance extends beyond regulatory compliance. It is an essential aspect of overall corporate strategy, culture, risk management and value creation. Accordingly, the principles of accountability, transparency, integrity, fairness and responsible stewardship are embedded throughout the Group's governance framework, policies, decision-making processes and stakeholder engagements.

Stakeholder trust and confidence are developed, maintained and enhanced through the continuous, systematic practice of good corporate governance, administered through a robust and cohesive organisational structure, supported by sound corporate values, company policies and practices and a firm non-compromising corporate mantra centred on ethical practices and integrity.

Hence, in this regard, the Board continues to provide active stewardship and high-level direction in setting a clear corporate agenda that empowers management to develop comprehensive strategic and execution plans to deliver operational and financial results.

In terms of specific responsibilities, the Board collectively upholds and undertakes the following: strategic leadership and effective oversight of the Group's operations, financial performance, risk management, sustainability agenda and corporate governance practices. While management has direct control and oversight on material operational matters such as Halal governance and certification compliance, branding and marketing, talent management and more, the Board also plays a role in monitoring management's performance in addressing these and other material matters.

The Board reviews and approves the Group's strategic plans, annual budgets, key performance indicators, major investments, sustainability priorities and risk appetite. The Board also oversees the adequacy and effectiveness of the Group's internal control systems and governance framework. In addition, given the increasing importance of sustainability-related risks and opportunities, the Board integrates sustainability risks and opportunities into its strategic planning and decision-making processes.

The Board is guided by its Board Charter as well as the supporting Board Committees' Terms of Reference ("TOR") towards the effective discharge of its fiduciary duties. Hence, the Board has defined a formal schedule of matters reserved for its focus and execution.

As at the end of FY2026, all documents were formalised and adopted and shall be reviewed periodically and updated as required in tandem with changes in the legal/regulatory environment. Empire Premium has also published its Statement of Directors' Responsibility on page 78 of this Annual Report.

Empire Premium's Board Charter and TORs can be viewed here: https://www.empirepremiumfood.com/corporate-governance-meetings.

Where the Board sees fit, it may choose to delineate or delegate certain roles and responsibilities to Management or specially formed committees, or at its discretion, alter the matters reserved for its decision, subject to the limitations imposed by the Company's Constitution and the laws.

BOARD ACTIVITIES UNDERTAKEN IN FY2026

The following is a concise view of the roles and responsibilities undertaken by the Board in FY2026.

Financial and Operational Matters

- Review of financial results as well as audit related matters.
- Review of financial and operational performance against budget, cash flow and proposed dividends.
- Review of recurrent related party transactions as recommended by the Audit and Risk Management Committee.
- Review of Group Financial Plan and operational budget.

Strategic Plans and Investments

- Review of overall business strategy and the setting and adjustment of broad goals and overall strategic direction.

Corporate Governance

- Ensuring good governance practices in line with the MCCG and MMLR of Bursa Securities.
- Continuing to stay abreast of current developments in corporate governance practices.
- Ensuring continued progress and improvement across the Group in terms of creating a corporate governance-oriented mindset and culture.
- Review and approve the Company's policies to enhance the corporate governance of the Company.

During the financial year, the Board also devoted significant attention to overseeing the Company's initial public offering ("IPO") and listing exercise, ensuring the successful completion of the Company's listing on the Main Market of Bursa Securities.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

BOARD LEADERSHIP

The Board is led by an Independent Non-Executive Chairperson who is responsible for providing effective leadership to the Board and for promoting high standards of corporate governance, ensuring Board effectiveness.

The Chairperson leads the Board in setting governance standards and strategic direction, while the Chief Executive Officer is responsible for executing the Group's business strategies and overseeing day-to-day operations. Empire Premium's Chairperson is Rohaiza Binti Mohamed Basir, while the position of Chief Executive Officer is held by Lim Xui Jhi. This separation ensures an appropriate balance of authority, accountability and independent oversight to ensure an effective checks and balances system that enhances accountability and prevents the concentration of power in any one individual.

BOARD CHARTER

The Board Charter was adopted on 26 August 2025. This serves as the principal governance document that outlines the Board's roles, responsibilities, authority limits, reserved matters and governance practices. The Board shall periodically review the Board Charter to ensure it remains relevant and aligned with evolving regulatory requirements, governance expectations, business needs and emerging sustainability considerations.

COMPANY SECRETARY

The Board is supported by suitably qualified Company Secretaries who advise the Board on governance matters, regulatory developments, Bursa Securities' requirements and Board procedures. The Company Secretaries facilitate effective communication between the Board and Management and ensure that Board processes, deliberations and decisions are properly documented and conducted in accordance with applicable legal and regulatory requirements. For FY2026, the Company Secretaries for Empire Premium are:

TEA SOR HUA	LIM KEE SAN
Professional qualification: Malaysian Association of Company Secretaries ("MACS") (Membership No.: MACS 01324) CCM Practising Certificate No. 201908001272	Professional qualification: Malaysian Institute of Chartered Secretaries and Administrators ("MAICSA") (Membership No.: MAICSA 7067348) CCM Practising Certificate No. 202308000295

CODE OF ETHICS AND CONDUCT

The Code of Ethics and Conduct was formalised on 22 September 2025. The Board promotes a culture of integrity, accountability, transparency and ethical behaviour throughout the Group. The Group's Code of Ethics and Conduct establishes the standards of behaviour expected of Directors and employees and promotes a culture that prioritises ethical business conduct, compliance, professionalism, respect and responsible decision-making. The Board believes that a strong ethical culture is fundamental to sustaining stakeholder confidence and protecting the Group's reputation.

The Code of Ethics and Conduct can be viewed here: https://www.empirepremiumfood.com/corporate-governance-meetings.

WHISTLEBLOWING AND ANTI-CORRUPTION

The Group adopted a Whistleblowing Policy which provides employees, suppliers, business partners and stakeholders with secure channels to report suspected misconduct, fraud, corruption or other improper practices. This Policy enables employees and stakeholders to whistleblow via a secure channel to report misconduct without fear of retaliation.

Empire Premium adopts a zero-tolerance approach towards bribery and corruption and maintains appropriate policies, procedures and controls to support compliance with Section 17A of the Malaysian Anti-Corruption Commission Act 2009. On 22 September 2025, the Anti-Bribery and Corruption Policy and the Whistleblowing Policy were formalised and adopted. They can be viewed here: https://www.empirepremiumfood.com/corporate-governance-meetings.

DIRECTORS' FIT AND PROPER POLICY

On 22 September 2025, the Board adopted the Directors' Fit and Proper Policy in accordance with Paragraph 15.01A of the MMLR of Bursa Securities. This policy serves as a guide to the Nomination and Remuneration Committee ("NRC") and the Board in assessing the suitability of candidates for appointment to the Board, as well as Directors who are subject to re-election at the annual general meeting.

The Directors' Fit and Proper Policy establishes clear criteria to ensure that the NRC and the Board adhere to rigorous standards in their evaluation of candidates, enabling them to select Directors who possess the necessary qualifications, experience, and integrity to serve effectively on the Board.

The Directors' Fit and Proper Policy is available on the Company's corporate website at https://www.empirepremiumfood.com/corporate-governance-meetings.

In addition, the Board has adopted the Nomination and Appointment of New Directors Process and Procedures to formalise and strengthen the process undertaken by the NRC and the Board in carrying out their responsibilities for the nomination and appointment of new Directors.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

CONFLICT OF INTEREST POLICY

The Board adopted a Conflict of Interest Policy on 22 September 2025, which sets out clear procedures for the identification, disclosure and management of any actual, potential or perceived conflicts of interest within the Group. The Conflict of Interest Policy aims to ensure that such situations are addressed appropriately, promoting transparency, accountability, and sound decision-making across the Group.

This Conflict of Interest Policy also reflects the Group's commitment to complying with the MMLR of Bursa Securities and the Companies Act 2016, while supporting high standards of corporate governance. It is subject to periodic review by the Board and may be updated, where necessary, to ensure continued alignment with applicable legal and regulatory requirements, corporate objectives and evolving best practices.

SUSTAINABILITY GOVERNANCE

The Board recognises that sustainability is integral to the Group's long-term success and resilience. The Board provides oversight of the Group's sustainability strategy and monitors progress against sustainability priorities, targets and initiatives. Sustainability considerations are incorporated into business planning, risk management and operational decision-making processes.

Further information on the Group's sustainability governance structure, specific roles and responsibilities, coverage and oversight is provided in the Sustainability Statement section of this annual report.

BOARD COMPOSITION

The Board comprises individuals with diverse skills, experience, expertise and backgrounds that collectively support the Group's strategic objectives. This empowers more informed decision-making based on diversity and plurality of views that is driven by extensive professional and industry experience and expertise, proven competence and a wide range of skills and knowledge. This enables the development of a wide range of perspectives and rigorous deliberation on management's proposed plans, business and operational results, external trends and developments and other material matters including matters pertaining to sustainability or climate-related risks and opportunities.

The Board recognises the importance of diversity, including diversity of skills, experience, gender, age, ethnicity and professional background, in promoting effective decision-making and Board effectiveness. The Board also recognises the importance of succession planning and Board renewal to ensure an appropriate balance between continuity, institutional knowledge and fresh perspectives.

DIRECTORS' INDEPENDENCE AND GENDER COMPOSITION

As at the FY2026, Empire Premium's Board comprises 4 independent directors, equivalent to an independent director percentage of 66.7%. Of the 6 sitting directors, 3 are women, thus providing Empire Premium with a 50% women representation at Board level. The profiles of the Board of Directors are set out on pages 12 to 17 of this annual report.

As such, Empire Premium has fulfilled the requirements of the MMLR, which is for 1/3 of directors to be independent directors; and Practice 5.2 of the MCCG which stipulates that at least half of the Board composition to comprise Independent Directors. In addition, the 50% women representation at Board level complies with Practice 5.9 of the MCCG which stipulates that at least 30% of Board Directors to be women.

Directors are assessed for independence by the NRC prior to their appointment and thereafter, on an annual basis and/or at any time deemed necessary by the Board.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

BOARD COMMITTEES AND COMPOSITION

In ensuring effective oversight and execution of roles and responsibilities, Empire Premium has established the following Board level committees:

BOARD COMMITTEE	COMPOSITION	ROLES AND RESPONSIBILITIES
Audit and Risk Management Commitee ("ARMC")	Syed Razif Al-Idid B. Syed Sidi Al-Idid (Chairperson) Datuk Khairul Idham Bin Ismail (Member) Elaine Law Soh Ying (Member) *Note: all directors are Independent Non-Executive Directors*	• Reviews the Group's quarterly and annual financial statements to ensure that they are prepared in accordance with applicable financial reporting standards, including the Malaysian Financial Reporting Standards ("MFRS") and International Financial Reporting Standards ("IFRS"), and that they provide a balanced, transparent and meaningful assessment of the Group's financial position and performance; This includes any changes in or implementation of major accounting policies, significant matters highlighted including financial reporting issues, significant judgments made by the management, significant and unusual events or transactions, and how these matters are addressed, significant adjustments resulting from audit; integrity of financial statements; the going concern assumption and compliance with accounting standards and other legal requirements; • Consider any matters concerning the appointment and re-appointment, the audit and non-audit fees and any questions of resignation or dismissal of external auditors on an annual basis based on established policies and procedures, and annually assess the suitability, objectivity and independence of the external auditors; • Oversee the Group's risk management and processes in identifying, evaluating, monitoring and managing significant risks within our Group for compliance with the applicable laws and regulations; and • Undertake other functions or assignments as may be delegated by our Board from time to time or required by the regulatory authority. Kindly refer to the ARMC's TOR for more details on the Committee's roles and responsibilities at: https://www.empirepremiumfood.com/corporate-governance-meetings.
NRC	Datuk Khairul Idham Bin Ismail (Chairperson) Syed Razif Al-Idid B. Syed Sidi Al-Idid (Member) Elaine Law Soh Ying (Member) *Note: all directors are Independent Non-Executive Directors*	• Review the size, structure, balance and composition of the Board and Board Committees to ensure optimal performance. This includes assessing annually the necessary mix of skills, experience, core competencies, and diversity (including age, cultural background, and gender) of the Board and Board Committees. This includes identifying and reviewing the core competence, skills, knowledge, and other qualities essential for Non-Executive Directors to contribute effectively to the overall effectiveness of our Board; • Identify, review, assess, recommend and nominate suitable candidates for appointment as Directors of the Company; • Review and assess annually the independence of our Independent Non-Executive Directors, ensuring that they meet the identified independence criteria; • Assist in formulating policies, guidelines and set criteria for the composition of various components of remuneration such as basic salary, bonus, and other benefits for Directors and Key Senior Management that is fairly guided by market norms and industrial practice; • Assess on an annual basis the contribution of each individual director and the overall effectiveness of the Board; and • Undertake other functions or assignments as may be delegated by the Board from time to time. Kindly refer to the NRC's TOR for more details on the Committee's roles and responsibilities at: https://www.empirepremiumfood.com/corporate-governance-meetings.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Company was listed on the Main Market of Bursa Securities on 17 April 2026 ("Listing"), after conclusion of the FY2026. As such, certain activities undertaken by the NC relating to the FY2026 were carried out subsequent to the year-end. The activities undertaken by the NRC up to the date of this Statement include:-

- Evaluated the balance of skills, knowledge and experience of the Board, including the assessment and rating of each Director's performance against the criteria as set out in the annual assessment form. The performance of Non-Executive Directors was also carefully considered, including whether he/she could devote sufficient time to the role.
- Conducted an effectiveness evaluation of the Board and its Committees as a whole, with the objective of assessing its effectiveness.
- Reviewed and assessed the independence of the Independent Directors of the Company.
- Reviewed and assessed the performance of the ARMC.
- Reviewed and recommended to the Board the re-election of the Directors who were due to retire at the Annual General Meeting.

BOARD APPOINTMENTS

The Board recognises that its effectiveness is largely dependent on the quality, diversity and experience of its members. Accordingly, appointments to the Board are undertaken through a formal and transparent process based on merit, taking into consideration the Group's strategic direction, business requirements and the skills, experience and competencies required to support the Board in discharging its responsibilities effectively.

The NRC is responsible for identifying, evaluating and recommending suitable candidates for appointment to the Board. In assessing potential candidates, the NRC considers various factors including professional qualifications, industry knowledge, leadership experience, integrity, diversity, independence and the ability to contribute meaningfully to Board deliberations.

All prospective Directors undergo a rigorous assessment process prior to their appointment. This includes an evaluation of their competencies, experience, character, integrity and time commitment. Candidates are also required to satisfy the Company's Fit and Proper Policy to ensure they possess the necessary qualities to discharge their duties effectively and in the best interests of the Company and its stakeholders.

For the appointment of Independent Non-Executive Directors, the NRC and the Board assess the candidate's independence in accordance with the requirements of Bursa Securities' MMLR and the MCCG to ensure objective judgement and effective independent oversight.

BOARD AND BOARD COMMITTEES' MEETINGS

The Board meets at least once every quarter on a scheduled basis, with additional meetings convened as and when deemed necessary. However, as the Company's listing was on 17 April 2026, only three (3) Board meetings and one (1) ARMC meeting were held during the FY2026. No NRC meeting was held during the financial year.

All Directors attended all three (3) Board meetings held during the FY2026, while all ARMC members attended the sole ARMC meeting held during the financial year.

TRAINING FOR BOARD OF DIRECTORS

All Board directors have attended/received training in FY2026. This is part of ensuring that the Board retains the necessary skills and continues to remain on a path of continuous professional development and growth. Training enables the development of new skills and provides exposure for Board members, which improves their individual and collective abilities to better discharge their duties.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

NAME OF DIRECTORS	TRAINING/COURSE ATTENDED
Rohaiza Binti Mohamed Basir	• Defrauded in the Age of AI and Deepfakes – Remedies and Risk Management • SSM Conference 2025 • Audit Committee Conference 2025 • Audit Oversight Board ("AOB") – Conversation with Audit Committees
Lim Xui Jhi	• Mandatory Accreditation Programme ("MAP") Part I
Tan Sin Guan	• MAP Part I
Syed Razif Al-Idid B. Syed Sidi Al-Idid	• MAP Part II: Leading for Impact (LIP) • Institute of Chartered Accountants in England and Wales ("ICAEW") Ethics CPD Course – From Theory to Practice • ICAEW – Sustainability and the Future of Business • ICAEW ASEAN Sustainability Summit 2025, Kuala Lumpur • MIA Townhall 2025/2026 – Session 1 • Securities Commission Malaysia – AOB Programme • MIA Townhall 2025/2026 – Session 2
Datuk Khairul Idham Bin Ismail	• MAP Part II: Leading for Impact (LIP)
Elaine Law Soh Ying	• Corporate Finance for Non-Finance Directors • Trademark Agent Renewal Course • From Curiosity to Control: Board Intelligence in the Age of AI

Progressively, all directors will undergo MAP training accordingly.

OVERALL EFFECTIVENESS OF THE BOARD AND BOARD COMMITTEE AS A WHOLE AND RE-ELECTION OF DIRECTORS

The Board, through the NRC, has conducted a formal and objective annual evaluation to assess the effectiveness of the Board and its Committees as a whole, as well as the contribution of each Director, including the independence of the Independent Non-Executive Directors.

Following the Company's listing and subsequent to the FY2026, the NRC and the Board, at their respective meetings held in May 2026, carried out the annual assessment of the Board, Board Committees and individual Directors, and considered the re-election of Directors, based on their performance during the FY2026.

The NRC has considered the assessment of Rohaiza Binti Mohamed Basir and Lim Xui Jhi, the Directors standing for re-election and collectively agreed that they meet the criteria of character, experience, integrity, competence and time to effectively discharge their roles as Directors.

DIRECTORS' REMUNERATION

The Group's remuneration framework is designed to attract, motivate and retain high-calibre Directors and senior management while aligning remuneration with the Group's long-term objectives and shareholders' interests.

As such, the Board had established a formal and transparent Remuneration Policy on 22 September 2025 that serves as the basis for the determination of remuneration for independent and non-independent directors as well as executive directors.

This policy enables the development of a strategic approach to remuneration designed to ensure competitive commercial packages that are commensurate with the performance, skills, experience, time commitment and overall contributions of the directors that are well aligned to industry trends and market practices.

The Remuneration Policy can be viewed here: https://www.empirepremiumfood.com/corporate-governance-meetings.

Key aspects of the Remuneration Policy are as follows:

- Remuneration packages for the Chief Executive Officer/Executive Director commensurate with the annual financial, business and operational performance of the Group. Such packages are determined by the Board based on the recommendations of the NRC.
- Independent directors earn a fixed fee in sum and not by a commission on or percentage of profits or turnover. All Non-Executive Directors are entitled to meeting allowances for attending Board and Board Committee meetings. Each Director shall abstain from the deliberation and voting on matters pertaining to their own remuneration.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The NRC reviews the remuneration framework periodically to ensure that it remains competitive, appropriate and linked to individual performance, responsibilities, experience and the Group's performance.

In accordance with the Act, the fees and benefits payable to the Directors are subject to shareholders' approval at a general meeting. Accordingly, the Board will seek shareholders' approval at the forthcoming AGM for the payment of the Directors' fees and benefits for the period from the date immediately after the forthcoming AGM until the conclusion of the next AGM.

Remuneration of the Directors for FY2026 is as follows:

	COMPANY						
NAME OF DIRECTORS	**FEES RM'000**	**ALLOWANCE RM'000**	**SALARY RM'000**	**BONUS RM'000**	**BENEFITS-IN-KIND RM'000**	**OTHER EMOLUMENTS* RM'000**	**TOTAL RM'000**
Lim Xui Jhi	-	-	-	-	-	-	-
Tan Sin Guan	-	-	-	-	-	-	-
Rohaiza Binti Mohamed Basir	58	3	-	-	-	-	61
Syed Razif Al-Idid B. Syed Sidi Al-Idid	51	3	-	-	-	-	54
Datuk Khairul Idham Bin Ismail	43	3	-	-	-	-	46
Elaine Law Soh Ying	43	3	-	-	-	-	46
TOTAL	**195**	**12**	**-**	**-**	**-**	**-**	**207**

	GROUP						
NAME OF DIRECTORS	**FEES RM'000**	**ALLOWANCE RM'000**	**SALARY RM'000**	**BONUS RM'000**	**BENEFITS-IN-KIND RM'000**	**OTHER EMOLUMENTS* RM'000**	**TOTAL RM'000**
Lim Xui Jhi	-	-	638	1,739	68	454	2,899
Tan Sin Guan	-	-	638	1,739	46	454	2,877
Rohaiza Binti Mohamed Basir	58	3	-	-	-	-	61
Syed Razif Al-Idid B. Syed Sidi Al-Idid	51	3	-	-	-	-	54
Datuk Khairul Idham Bin Ismail	43	3	-	-	-	-	46
Elaine Law Soh Ying	43	3	-	-	-	-	46
TOTAL	**195**	**12**	**1,276**	**3,478**	**114**	**908**	**5,983**

Note:-
* Other emoluments include the Employees Provident Fund (EPF), Social Security Organisation (SOCSO), Employment Insurance System (EIS) and Human Resource Development Fund (HRDF).

SENIOR MANAGEMENT REMUNERATION

The Board is of the view that disclosing Senior Management's remuneration on a named basis is not in the best interest of the Company, as it may affect the ability to attract and retain talent in the competitive human resources environment. The Board also considered the sensitivity and confidentiality of such information and has therefore opted not to disclose remuneration on a named basis. Instead, the aggregated remuneration of Senior Management, presented on an unnamed basis in bands of RM50,000, is disclosed in this Annual Report as follows:-

RANGE OF REMUNERATION	NO. OF SENIOR MANAGEMENT
RM250,001 to RM300,000	1
RM1,050,001 to RM1,100,000	1

CORPORATE GOVERNANCE OVERVIEW STATEMENT

Principle B EFFECTIVE AUDIT AND RISK MANAGEMENT

The Board recognises that effective risk management and internal controls are critical to safeguarding the Group's assets, reputation and long-term sustainability. The Board maintains oversight of principal and emerging risks and is supported by the ARMC with regard to risk oversight and the executive management with regard to active risk management.

The ARMC supports the Board in overseeing the integrity of the Group's financial reporting, the effectiveness of its risk management and internal control systems, and the performance of both the internal and external audit functions. The ARMC plays a key role in assisting the Board to ensure that the Group maintains sound governance practices, robust risk oversight and a strong control environment appropriate to the nature and scale of its operations.

Further details on the roles and responsibilities of the ARMC and work undertaken by the Committee in FY2026 is provided in the ARMC Report section of this annual report.

EXTERNAL AUDIT FUNCTION

The Company has appointed Grant Thornton Malaysia PLT as the External Auditor for FY2026. The External Auditors report directly to the ARMC and conduct their audit in accordance with an audit plan reviewed and approved by the ARMC.

Further details on the External Audit Function are provided in the ARMC Report section of this annual report. This includes the audit and non-audit fees paid or payable to the External Auditors.

INTERNAL AUDIT FUNCTION

As part of its listing process on Bursa Malaysia's Main Market, the Company had appointed Sterling Business Alignment Consulting Sdn. Bhd. ("Sterling"), an independent professional firm to review the adequacy and sufficiency of systems, procedures and controls of the Group.

Following the Listing on 17 April 2026, Sterling has been retained to undertake the internal audit function of the Group. Sterling reports directly to the ARMC. This reporting structure preserves the independence and objectivity of the internal audit function.

The internal audit function provides independent assurance to the ARMC on the adequacy and effectiveness of the Group's internal controls, risk management and governance processes. The internal audit reviews shall be conducted based on an internal audit plan approved by the ARMC, taking into consideration the Group's key business and operational risks.

Further details on the internal audit function including roles and responsibilities and work undertaken is provided in the ARMC Report section of this annual report.

RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

The Board recognises that sound risk management and internal controls are essential to safeguarding the Group's assets, shareholders' interests and stakeholder confidence. The Group's risk management and internal control framework is designed to identify, assess, manage and monitor key risks that may affect the achievement of the Group's business objectives. These include, among others, operational, technology, reputational, strategic, and supply chain-related risks.

The Board acknowledges that the framework is designed to manage, rather than eliminate, the risk of failure to achieve business objectives. Accordingly, it can provide reasonable, but not absolute, assurance against material misstatement, loss or fraud.

Based on the reviews conducted during the financial year, the Board is of the view that the Group's risk management and internal control systems are adequate and effective for the Group's present business operations and risk profile.

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

Principle C INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIPS WITH STAKEHOLDERS

STAKEHOLDER ENGAGEMENT AND COMMUNICATION

The Board recognises that maintaining transparent, timely and effective communication with shareholders and stakeholders is fundamental to good corporate governance and long-term value creation. The Board is committed to fostering constructive engagement with stakeholders and ensuring that material information relating to the Group is communicated in a fair, accurate and timely manner, while balancing the need to protect commercially sensitive information where appropriate.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

As a leading consumer-focused food business, Empire Premium engages regularly with a broad range of stakeholders, including shareholders, customers, employees, suppliers, regulators, local communities and industry bodies. Through these engagements, the Group seeks to better understand stakeholder expectations, identify emerging issues and incorporate relevant feedback into its business strategies, operational priorities and sustainability initiatives.

The Group adopts a structured approach to stakeholder engagement, with various communication channels established to facilitate meaningful dialogue and two-way communication. Key stakeholder engagement channels include:

- Annual General Meetings and other general meetings;
- Annual Reports and Sustainability Statements;
- Quarterly financial announcements and corporate disclosures;
- Investor and analyst briefings;
- Meetings and engagements with shareholders and investors;
- Customer feedback channels and customer satisfaction initiatives;
- Employee engagement programmes and surveys;
- Supplier engagements; and
- The Company's corporate website.

The Board acknowledges that stakeholder engagement plays an important role in supporting sustainable business growth, strengthening stakeholder confidence and enhancing the Group's ability to create long-term value. The Group regularly assesses material matters that are relevant to its business and stakeholders, taking into consideration economic, environmental, social and governance ("EESG") factors that may influence the Group's performance, reputation and sustainability.

Further information on the Group's stakeholder engagement activities, material sustainability matters and responses to stakeholder concerns are disclosed in the Sustainability Statement contained in this Annual Report.

INVESTOR RELATIONS AND CORPORATE DISCLOSURE

The Board is committed to maintaining high standards of corporate disclosure and ensuring that all material information is disseminated in a transparent, timely and equitable manner in accordance with the MMLR of Bursa Securities, the MCCG and other applicable regulatory requirements.

All material announcements, including quarterly financial results, corporate developments and other price-sensitive information, are released through Bursa LINK following the necessary approvals and are made publicly available through Bursa Securities and the Company's corporate website.

The Company's website serves as an important communication platform and contains a dedicated Investor Relations section that provides shareholders and investors with access to, among others:

- Financial results and announcements;
- Annual Reports and Sustainability Statements;
- Corporate governance documents and policies;
- Board Charter and TORs of Board Committees; and
- Other investor-related information.

CONDUCT OF GENERAL MEETINGS

As the Company was listed on 17 April 2026, the forthcoming Second AGM ("2nd AGM") will be the Company's first AGM as a listed issuer on the Main Market of Bursa Securities.

In line with the practices advocated under the MCCG, the Notice of 2nd AGM will be issued to shareholders at least twenty-eight (28) days prior to the AGM. This provides shareholders with sufficient time to review the information and make the necessary arrangements to participate in the meeting or appoint proxies to attend and vote on their behalf.

The Notice of the 2nd AGM provides a detailed explanation for the resolutions proposed along with any background information and reports or recommendations that are relevant, where required and necessary.

The Chairperson recognises the AGM as an important platform for constructive engagement between the Board, Management, and shareholders. In conducting the meeting, the Chairperson will encourage active shareholder participation and ensure that sufficient time is allocated for shareholders to raise questions and seek clarification on the resolutions proposed. The Company remains committed to fostering a culture of accountability and ensuring that shareholders are provided with the opportunity to engage directly with the Board and Management on matters relevant to the Group.

All Board members, External Auditors, Company Secretary and relevant senior management personnel will be present to engage with shareholders and aid the Board in addressing any queries raised.

Shareholders are also able to email any enquiries or share feedback and questions outside of the general meeting via the Company's investor relations email at ir@empirepremiumfood.com.

STATEMENT BY THE BOARD

The Board is satisfied that Empire Premium has applied the principles and practices of good corporate governance appropriate to the size, nature and complexity of its business and remains committed to continuously strengthening its governance framework in line with evolving regulatory expectations, sustainability considerations and stakeholder interests.

This CG Overview Statement was approved by the Board on 22 July 2026.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

CHAIRMAN'S OVERVIEW

On behalf of the Board of Directors, I am pleased to present the Audit and Risk Management Committee ("ARMC or "Committee") Report for the financial year ended 31 March 2026 ("FY2026").

The ARMC plays a central role in supporting the Board in safeguarding the integrity of financial reporting, strengthening governance practices, overseeing risk management and internal control systems, and ensuring the effectiveness of both the internal and external audit functions. Beyond regulatory compliance, the ARMC remains committed to promoting transparency, accountability and sustainable value creation for shareholders and stakeholders.

This is our first year as a listed entity and we have continued to build on the systems of checks and balances and internal controls established during our initial public offering ("IPO") exercise. We now move forward to further strengthen and augment our approaches in accordance with the best practices of our industry and the regulator towards ensuring a comprehensive and effective mechanism Group-wide.

The aim is to instil confidence among our stakeholders that Empire Premium is truly committed towards ensuring good governance across all aspects of its operations, which will support our journey of value creation.

Syed Razif Al-Idid B. Syed Sidi Al-Idid
Chairperson
Audit and Risk Management Committee

COMMITTEE COMPOSITION

The Committee comprises exclusively Independent Non-Executive Directors.

NAME	DESIGNATION	STATUS
Syed Razif Al-Idid B. Syed Sidi Al-Idid	Chairperson	Independent Non-Executive Director
Datuk Khairul Idham Bin Ismail	Member	Independent Non-Executive Director
Elaine Law Soh Ying	Member	Independent Non-Executive Director

The Chairperson of ARMC, Syed Razif Al-Idid B. Syed Sidi Al-Idid is a Fellow of the Institute of Chartered Accountants in England and Wales and a member of the Malaysian Institute of Accountants.

Individually and collectively, the Committee possesses expertise in a wide range of related skills and professional qualifications to undertake the functions of audit and risk oversight. For specific information on the professional qualifications, corporate experience and expertise and career track record of each member of the ARMC, please refer to the Board of Directors' profiles section of this annual report.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

MEETINGS AND ATTENDANCE

Prior to listing, the ARMC meeting convened to fulfil its responsibilities on 6 March 2026.

NAME	ARMC MEETINGS ATTENDANCE
Syed Razif Al-Idid B. Syed Sidi Al-Idid	1/1
Datuk Khairul Idham Bin Ismail	1/1
Elaine Law Soh Ying	1/1

The Chief Executive Officer, Chief Operating Officer, Chief Financial Officer and External Auditors attended meetings by invitation. Please refer to the Corporate Governance Overview Statement ("CGOS") and Statement of Risk Management and Internal Control on the roles and responsibilities performed by the Internal and External Auditors.

ROLES AND RESPONSIBILITIES / SUMMARY OF WORKS OF THE ARMC FOR THE FY2026

Throughout FY2026, the ARMC discharged its duties in accordance with its TOR. During the financial year, the Committee undertook both its regular oversight responsibilities and activities supporting the Group's IPO process. These included reviewing the integrity of financial reporting, overseeing the risk management framework and internal control systems, monitoring regulatory compliance and overall governance practices and whistleblowing arrangements. Key activities undertaken by the ARMC during the financial year included the following:

- Reviewed the unaudited condensed quarterly financial results of the Group including the related announcements. Focus was placed on any major changes in performance, notable trends and developments, implementation of any major accounting policy and compliance with accounting standards and ensuring statutory compliance with accounting standards;
- Conducted a review of related party transactions and/or recurrent related party transactions that transpired within the Group to ensure that the transactions entered into were on an arm's length basis and on normal commercial terms.
- Reviewed and approved the Audit Planning Memorandum from External Auditors.

ASSESSMENT OF EXTERNAL AUDITOR INDEPENDENCE AND EFFECTIVENESS

The ARMC conducted an annual assessment using the following criteria:

- Assessment of the External Auditors' independence based on compliance with the By-Laws (On Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards), taking into consideration, among others, partner rotation requirements and non-audit services provided. The External Auditors have confirmed their independence accordingly.
- Effectiveness of performance based on the calibre of the audit firm, quality of the audit Engagement team, quality of communication and interaction with the audit team, audit scope and quality processes, audit governance and independence and audit fee.

Based on its assessment, the ARMC was satisfied with the performance, suitability and independence of the External Auditors and recommended their re-appointment to the Board for shareholders' approval at the forthcoming Annual General Meeting. The Committee concluded that the External Auditors remained independent, objective and effective.

The audit and non-audit fees paid or payable to the External Auditors and its affiliated firms are as follows:

	FY2026		FY2025	
	COMPANY	**GROUP**	**COMPANY**	**GROUP**
Audit Fees (RM'000)	25	195	1	131
Non-Audit Fees (RM'000)[1]	491	602	1	14
TOTAL (RM'000)	**516**	**797**	**2**	**145**

(1) Non-Audit fees mainly for services performed in connection with Listing, review of Statement on Risk Management and Internal Control and tax related matters.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

RELATED PARTY TRANSACTIONS

The Board recognises the importance of ensuring that all related party transactions are conducted on normal commercial terms, are not prejudicial to the interests of the Group and its minority shareholders and are in compliance with the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities").

The Committee was satisfied that transactions were undertaken on an arm's-length basis; were conducted on normal commercial terms; were not detrimental to minority shareholders; and complied with MMLR of Bursa Securities.

CONFLICT OF INTEREST

The Group has established clear processes for declaring and monitoring actual and potential conflicts of interest situations. In such situations, the conflicted Director or Key Senior Management ("KSM") personnel is required to inform the Board of any potential conflict of interest situation if it has come to their attention and to abstain from voting or making decisions in relation to said situation. A non-conflicted Director or KSM personnel may also raise such situations to the attention of the Board.

No actual or potential conflict of interest situations were identified during the year. Accordingly, no measures were required to resolve, eliminate or mitigate any such conflicts.

INTERNAL AUDIT FUNCTION

As part of its listing process on Bursa Malaysia's Main Market, the Company had appointed Sterling Business Alignment Consulting Sdn. Bhd. ("Sterling"), an independent professional firm to review the adequacy and sufficiency of systems, procedures and controls of the Group.

No internal audit activities were carried out by Sterling during FY2026. Consequently, no specific internal audit costs were incurred in respect of FY2026. However, Sterling had undertaken the functions described in the the preceding paragraph.

Following the Listing on 17 April 2026, Sterling has been retained to undertake the internal audit function of the Group. Sterling reports directly to the ARMC. This reporting structure preserves the independence and objectivity of the internal audit function.

Risk-based audits are presently being undertaken based on an annual audit plan approved by the ARMC. Internal audit reviews are performed in accordance with the Global Internal Audit Standards (GIAS), which guide the performance of internal audit activities. The Internal Auditors use the Committee of Sponsoring Organisations of the Treadway Commission ("COSO") Internal Control – Integrated Framework as a basis for evaluating the effectiveness of internal control systems and as a reference in audit assessments.

The ARMC shall perform an annual evaluation of the internal audit function by reviewing and assessing the adequacy of its scope, functions, competency, experience and resources, ensuring that it has the necessary authority to carry out its work. The ARMC also reviews the internal audit plan, processes, the results of internal audit assessments or investigations undertaken, and whether appropriate action has been taken on the recommendations made.

COMMITTEE TRAINING AND DEVELOPMENT

During the financial year, Committee members attended various programmes to enhance their knowledge and competencies in carrying out their roles and responsibilities.

Details of the Directors' training programmes are disclosed in the CGOS.

CONCLUSION

The ARMC is satisfied that the Group's financial reporting process, risk management framework, internal control system, internal audit function and external audit process remained adequate and effective during FY2026. The Committee will continue to work closely with the Board and Management to strengthen governance standards, enhance risk management practices and support the Group's long-term sustainable growth.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

Pursuant to Paragraph 15.26(b) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"), the Board of Directors ("Board") of Empire Premium Food Berhad ("Empire Premium" or the "Company") is pleased to present this Statement on Risk Management and Internal Control ("Statement" or "SORMIC") for the financial year ended 31 March 2026.

This Statement has been prepared in accordance with the SORMIC Guide 2025: Statement on Risk Management and Internal Control - Guidelines for Directors of Listed Companies and the principles and practices of the MCCG.

BOARD RESPONSIBILITY

The Board acknowledges its overall responsibility for maintaining a sound and effective system of risk management and internal control to safeguard shareholders' investments, the Group's assets, stakeholder interests and the long-term sustainability of the business. The Board also recognises that effective risk management and internal control are integral to the Group's governance framework, strategic planning, operational resilience and sustainable value creation.

The Group's risk management and internal control systems are designed to identify, assess, manage, monitor and report risks that may affect the achievement of the Group's business objectives. These systems are embedded across the Group's operations and decision-making processes and are supported by policies, procedures, reporting structures and oversight mechanisms. It is important to note that the aforementioned risk management and internal control systems are not intended to completely eliminate all risks as risks are inherently not under the control of the Group and the likelihood of occurrence and severity of risk impacts is also dependent on a wide range of existential external factors.

Accordingly, the Group's risk management and internal control systems can only provide reasonable, but not absolute, assurance against material misstatement, loss, fraud or other adverse events.

RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

The Group adopts a structured and proactive approach to risk management, guided by recognised risk management principles and practices, including the COSO Enterprise Risk Management (ERM) Framework and COSO Internal Control - Integrated Framework. This enables a consistent approach to identifying, evaluating, treating, monitoring and reporting key risks Groupwide. The framework is reviewed periodically to ensure that it remains robust and relevant in relation to the existing and expected operating environment, Group business model, strategic priorities and evolving risk landscape.

The Board also recognises the increasing importance of sustainability-related and climate-related risks that may affect its operations and long-term sustainability. Accordingly, the Group continues to strengthen its processes for identifying and monitoring economic, environmental, social and governance ("EESG") risks that may affect its operations and long-term sustainability.

Management provides regular reports to the Board and Audit and Risk Management Committee ("ARMC") on financial performance, operational performance, risk exposures, compliance matters and key business developments. The Board reviews significant operational, financial and compliance matters regularly and ensures that appropriate corrective actions are implemented when necessary.

Key elements of the Group's internal control framework include:

- Clearly defined organisational structure with established reporting lines and responsibilities;
- Board-approved policies and standard operating procedures across all operational functions;
- Halal governance and certification monitoring processes;
- Supplier evaluation and monitoring procedures;
- Regular outlet inspections and operational audits;
- Inventory monitoring;
- Segregation of duties for key financial and operational processes;
- Point-of-sale and information technology controls;
- Quarterly financial reviews by the Board and ARMC;
- Internal audit reviews and follow-up assessments;
- Continuous employee training programmes on food safety, halal requirements and operational compliance;
- Business continuity and crisis management procedures.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

ROLES AND RESPONSIBILITIES PERTAINING TO RISK MANAGEMENT

The Board has overall responsibility for the Group's risk management and internal control systems. The Board provides strategic oversight and ensures that Management has established appropriate policies, procedures and controls to manage risks within acceptable parameters.

The Board is supported by a well-defined and structured risk management structure as follows:

01 Board of Directors

- Reviews the adequacy and effectiveness of the Group's risk management and internal control systems through reports and updates from the Audit and Risk Management Committee ("ARMC"), Management, Internal Auditors and External Auditors.

02 Audit and Risk Management Committee

- Assists the Board in reviewing the adequacy and effectiveness of the Group's risk management framework, internal control environment, financial reporting processes and audit functions.
- Also reviews internal audit findings, Management's responses and the status of corrective actions. It provides oversight of the internal and external audit functions and ensures that key control issues are brought to the attention of the Board.

03 Management

- Responsible for implementing the Group's risk management and internal control framework. This includes identifying, assessing, managing and monitoring risks within their respective areas of responsibility. Management is also responsible for ensuring that relevant policies, procedures, controls and mitigation plans are implemented effectively across the Group's operations.

04 Internal Audit

- Provides independent and objective assurance to the ARMC and the Board on the adequacy and effectiveness of the Group's governance, risk management and internal control systems. Internal audit reviews are conducted based on a risk-based internal audit plan approved by the ARMC. Findings, recommendations and agreed corrective actions are reported to the ARMC, and follow-up reviews are performed to monitor implementation.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

As a consumer-facing food business, the Group has identified its key risk areas as follows:

Operational Risks

- Exposed to risk of unfavourable changes to the terms of tenancy or licence agreements.
- Risk of decline in performance of outlets.
- Shortage of labour at outlets.

Supply Chain Risks

- Dependence on limited number of food suppliers.
- Fluctuations of prices and inflation especially food costs.
- Supplier delivery performance

Strategic Risks

- Risk of being unable to effectively execute our business strategies and plans, including the expansion of sushi chain operations.

Technology Risks

- Risks of security breaches or malfunction of ICT and network systems.

Reputation Risks

- Exposed to changes in consumer behaviour, trends, brand preferences as well as negative publicity, perceptions or actions.

Going forward, the Board will progressively enhance the Group's overall risk management and internal control framework to embed ESG and other sustainability risks as part of the Group's risk management approach, taking into consideration the Group's business operations and evolving regulatory requirements.

KEY INTERNAL CONTROL PROCESSES

The Group has established key internal control processes to support effective governance, operational discipline and compliance. These include:

- Clearly defined organisational structures and reporting lines;
- Board and Board committee oversight;
- Regular review of financial and operational performance;
- Policies and procedures governing procurement, finance, human resources, halal compliance, information technology and data protection;
- Segregation of duties and approval authority controls;
- Monitoring of related party transactions and conflict of interest situations;
- Periodic internal audit reviews;
- Whistleblowing and anti-bribery and anti-corruption policies; and
- Employee training and awareness programmes.

INTERNAL AUDIT FUNCTION

As part of the Company's listing process on the Main Market of Bursa Malaysia Securities Berhad, the Company appointed Sterling Business Alignment Consulting Sdn. Bhd. ("Sterling"), an independent professional firm, to review the adequacy and sufficiency of the Group's systems, procedures and internal controls.

No internal audit activities were carried out during FY2026. Following the Listing on 17 April 2026, Sterling has been retained as the Group's outsourced internal auditor and reports directly to the ARMC. Further details are provided in the ARMC Report.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

RELATED PARTY TRANSACTIONS AND CONFLICT OF INTEREST

The Group has established procedures to monitor related party transactions and conflict of interest situations.

Directors and KSM are required to declare any actual or potential conflict of interest and abstain from deliberation and decision-making where appropriate. Related party transactions are reviewed to ensure that they are conducted on normal commercial terms, are not prejudicial to the interests of the Company and minority shareholders and comply with the Main Market Listing Requirements of Bursa Securities.

CODE OF ETHICS AND CONDUCT

The Group's Directors and employees are expected to uphold the principles and standards set out in the Group's Code of Ethics and Conduct in the performance of their duties. The Code outlines the fundamental principles and standards expected from all Directors and employees, with the aim of fostering a culture of ethical conduct, transparency and accountability. The Code covers, among others, adherence to applicable laws, rules and regulations, high standards of business, professional and ethical conduct, conflicts of interest, use of information, compliance with anti-bribery and anti-corruption requirements, workplace conduct and reporting of misconduct.

REVIEW OF THE ADEQUACY AND EFFECTIVENESS OF THE SYSTEM

The Board, through its ARMC, reviews the adequacy and effectiveness of the Group's risk management and internal control systems on an ongoing basis.

The review is supported by reports from Management, Internal Auditors and External Auditors, as well as updates on key risks, internal audit findings, corrective actions, regulatory developments and operational matters.

During the financial year under review, the Board was not aware of any material weaknesses in the Group's risk management and internal control systems that resulted in material losses, contingencies or uncertainties requiring separate disclosure in this Annual Report.

REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

The External Auditors have reviewed this SORMIC for inclusion in the Annual Report. Their review was performed in accordance with Audit and Assurance Practice Guide 3, Guidance for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control issued by the Malaysian Institute of Accountants.

Based on their review, the External Auditors have reported to the Board that nothing has come to their attention that causes them to believe that this Statement is not prepared, in all material respects, in accordance with the disclosures required by Paragraph 15.26(b) of the Main Market Listing Requirements of Bursa Securities and in alignment with the SORMIC Guide 2025: Statement of Risk Management and Internal Control - Guidelines for Directors of Listed Companies.

BOARD ASSURANCE

The Group Chief Executive Officer and Chief Financial Officer have provided assurance to the Board that the Group's risk management and internal control systems operated adequately and effectively, in all material respects, throughout the financial year under review and up to the date of this Statement.

CONCLUSION

Based on the reviews conducted and the assurance received, the Board is of the view that the Group's risk management and internal control systems are adequate and effective to safeguard shareholders' investments, the Group's assets and stakeholder interests.

The Board remains committed to continuously improving the Group's risk management and internal control framework to ensure that it remains responsive to changes in the business environment, regulatory landscape and emerging risks.

This Statement was approved by the Board of Directors on 22 July 2026.

STATEMENT ON DIRECTORS' RESPONSIBILITY

Under the Companies Act 2016 ("CA 2016") and the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Main LR"), the Directors of Empire Premium Food Berhad are required to ensure that the audited financial statements of the Group and of the Company have been prepared to provide a true and fair view of the Group's financial performance, financial position and cash flows for the financial year ended 31 March 2026 ("FY2026").

As such, the Directors have undertaken and ensured the following:

- That the financial statements of the Group and of the Company have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRSs"), International Financial Reporting Standards ("IFRSs"), and the requirements of the CA 2016, as well as the Main LR;
- That appropriate accounting policies have been selected and applied consistently throughout FY2026;
- That accounting estimates and judgements made are reasonable and prudent, and are based on the Directors' best knowledge and understanding of current events and actions;
- That applicable financial reporting standards have been followed, subject to any material departures being disclosed and explained in the financial statements; and
- That the financial statements have been prepared on a going concern basis, as the Directors have a reasonable expectation that the Group and the Company have adequate resources to continue in operational existence for the near future.

RESPONSIBILITY FOR ACCOUNTING RECORDS

The Directors are responsible for ensuring that the Company and its subsidiary keep adequate and proper accounting records which disclose with reasonable accuracy, the financial position of the Group and of the Company at any time, and which enable the Directors to ensure that the financial statements comply with the provisions of the CA 2016 and the Main LR.

DIRECTORS' DECLARATION

The Board of Directors hereby states that, to the best of their knowledge and belief, nothing has come to their attention which would render the financial statements of the Group and of the Company as at 31 March 2026 to be false or misleading in any material respect.

The Directors are satisfied that the financial statements of the Group and of the Company for the FY2026, as set out on pages 91 to 128 of this Annual Report, have been drawn up in accordance with the applicable MFRSs, IFRSs and the requirements of the CA 2016, and give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026, and of the financial performance and cash flows of the Group and of the Company for the financial year then ended.

ADDITIONAL COMPLIANCE INFORMATION

The following information is provided pursuant to the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") and is disclosed in the Annual Report of Empire Premium Food Berhad ("Empire Premium" or the "Company"), together with its subsidiary collectively referred to as the "Group" for the financial year ended 31 March 2026 ("FY2026").

UTILISATION OF PROCEEDS FROM THE INITIAL PUBLIC OFFERING ("IPO")

Empire Premium was listed on the Main Market of Bursa Securities on 17 April 2026 ("Listing"). As at 31 March 2026, the Company's Listing was pending completion and therefore, the proceeds had not been raised or utilised.

For information purposes, the Company raised gross proceeds of RM152.60 million from a public issue of 218,000,000 new ordinary shares at an issue price of RM0.70 per share ("IPO Proceeds"). As disclosed in the Company's prospectus dated 25 March 2026 and Errata to the prospectus dated 30 March 2026, the Company expects to utilise the IPO proceeds in the following manner:-

Details of utilisation	Estimated timeframe for utilisation from the Listing date	Proposed utilisation RM'000	%
Expansion of outlets (Grab & Go and Dine-in Restaurant formats) in various states within Malaysia	Within 36 months	79,120	51.85
Upgrading of existing outlets to enhance customer experience	Within 36 months	12,640	8.28
Working capital	Within 36 months	52,040	34.10
Estimated listing expenses	Within 3 months	8,800	5.77
Total		**152,600**	**100.00**

AUDIT AND NON-AUDIT FEES

The amount of audit and non-audit fees paid and payable to the External Auditors, Grant Thornton Malaysia PLT and its affiliated firms for services rendered by them to the Company and the Group for the FY2026 are as follows:-

Details of fees	Company RM'000	Group RM'000
Audit	25	195
Non-Audit [(1)]	491	602
Total	**516**	**797**

[(1)] Non-Audit fees mainly for services performed in connection with Listing, review of Statement on Risk Management and Internal Control and tax related matters.

MATERIAL CONTRACTS

The Group has not entered into any material contracts which involved the interests of the Directors, chief executive and/or major shareholders, either still subsisting at the end of the financial year ended 31 March 2026 or entered into since the end of the previous financial year, except for the following, which was disclosed in the Company's prospectus dated 25 March 2026:-

- On 17 September 2025, the Company entered into a conditional share sale agreement with Lim Xui Jhi and Tan Sin Guan (collectively as "the Sellers") in respect of the acquisition of the entire equity interest in Empire Sushi Sdn Bhd ("Empire Sushi"), comprising 1,000,002 Empire Sushi Shares, for a total purchase consideration of approximately RM30.0 million, pursuant to the Pre-IPO Acquisition. The purchase consideration was wholly satisfied via the issuance and allotment of 881,999,998 new Shares to Empire 11 Group Sdn Bhd, being the company jointly nominated by the Sellers to receive and hold the new Shares. Subsequently, on 4 March 2026, the Company entered into a supplemental letter in respect of the said conditional share sale agreement with the Sellers to vary the completion date of the Pre-IPO Acquisition to any such date after the unconditional date as may be mutually agreed by the Company and the Sellers. The Pre-IPO Acquisition was completed on 6 March 2026.

EMPLOYEES' SHARE SCHEME

The Company did not establish any employee share scheme and does not have any subsisting employee share scheme during the financial year under review.

ADDITIONAL COMPLIANCE INFORMATION

RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE AND TRADING NATURE ("RRPTs")

The list of RRPTs entered into by the Group is disclosed in the audited financial statements. For the FY2026, the RRPTs of a revenue or trading nature entered into by the Group did not exceed the threshold prescribed under Paragraph 10.09 of the Main Market Listing Requirements of Bursa Securities. Accordingly, no shareholder mandate was required for such transactions.

STATUS OF CORPORATE PROPOSALS

Save for the IPO exercise which was completed upon the successful listing of the Company on the Main Market of Bursa Securities on 17 April 2026, there were no other corporate proposals announced but not yet completed as at the date of this Annual Report.

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 the purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

(A) Group Total Income and Total Assets

		Group	
Total Income	**Remarks**	**2026 RM**	**2025 RM**
Revenue		297,096,142	235,599,999
Other income		1,223,578	912,201
Finance income		1,987,543	1,121,099
Total		300,307,263	237,633,299
Total Assets		134,853,558	120,349,019

(B) Business Activities

		Group	
Shariah Non-Compliant Activities	**Remarks**	**2026 RM**	**2025 RM**
Interest income		889,540	694,875
Total		889,540	694,875

(C) Component of Financial Position

(i) Cash Component

		Group	
Islamic Account/Instruments	**Remarks**	**2026 RM**	**2025 RM**
Deposits with licensed bank		30,000,000	10,000,000
Cash at bank (exclude cash in hand)		7,796,808	14,462,700
Cash in hand		136,624	185,902
Total		37,933,432	24,648,602

		Group	
Conventional Account/Instruments	**Remarks**	**2026 RM**	**2025 RM**
Deposits with licensed bank		-	10,000,000
Cash at bank (exclude cash in hand)		26,647,309	22,758,510
Total		26,647,309	32,758,510

FINANCIALS

DIRECTORS' REPORT

The Directors have pleasure in submitting their report together with the audited financial statements of the Group and of the Company for the financial year ended 31 March 2026.

PRINCIPAL ACTIVITIES

The Company is principally engaged in investment holding. The principal activity of its subsidiary is disclosed in Note 6 to the financial statements.

There have been no significant changes in the nature of the activities of the Company and its subsidiary during the financial year.

FINANCIAL RESULTS

	Group RM	Company RM
Profit/(Loss) for the financial year	45,747,721	(3,501,213)

DIVIDENDS

The Directors recommended a final single tier dividend of RM0.0065 per share for approval by shareholders at the forthcoming Annual General Meeting of the Company. The financial statements for the current financial year 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 31 March 2027.

RESERVES AND PROVISIONS

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

HOLDING COMPANY

The Company is a subsidiary of Empire 11 Group Sdn. Bhd., a private limited liability company, incorporated and domiciled in Malaysia. The Directors regard Empire 11 Group Sdn. Bhd. as the holding company.

DIRECTORS

The name of the Directors of the Company and its subsidiary in office during the financial year and during the period commencing from the end of the financial year to the date of this report are:-

Tan Sin Guan*
Lim Xui Jhi*
Rohaiza Binti Mohamed Basir (Appointed on 25 August 2025)
Syed Razif Al-Idid B. Syed Sidi Al-Idid (Appointed on 25 August 2025)
Datuk Khairul Idham Bin Ismail (Appointed on 25 August 2025)
Elaine Law Soh Ying (Appointed on 25 August 2025)

* Directors of the Company and its subsidiary

DIRECTORS' INTERESTS IN SHARES

According to the register of Directors' Shareholdings required to be kept under Section 59 of the Companies Act 2016 in Malaysia, the interests and deemed interests in the ordinary shares of the Company and its related corporations of those who were Directors as at year end (including the interests of the spouses or children of the Directors who themselves are not Directors of the Company) are as follows:-

	Number of ordinary shares			
	At 1.4.2025	**Bought**	**Sold**	**At 31.3.2026**
Shares in the Company				
Direct interests				
Tan Sin Guan	**1**	**-**	**(1)**	**-**
Lim Xui Jhi	**1**	**-**	**(1)**	**-**
Deemed interests				
Tan Sin Guan*	**-**	**882,000,000**	**-**	**882,000,000**
Lim Xui Jhi*	**-**	**882,000,000**	**-**	**882,000,000**
Shares in the holding company, Empire 11 Group Sdn. Bhd.				
Direct interests				
Tan Sin Guan	**1**	**-**	**-**	**1**
Lim Xui Jhi	**1**	**-**	**-**	**1**
Deemed interests				
Tan Sin Guan#	**1**	**-**	**-**	**1**
Lim Xui Jhi#	**1**	**-**	**-**	**1**

* Deemed interested by virtue of his or her shareholding in Empire 11 Group Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.

\# Deemed interest in the shares held by spouse.

Except as disclosed, none of the other Directors in office at the end of the financial year held any interest in shares of the Company or its any related corporations during the financial year.

DIRECTORS' REMUNERATION AND BENEFITS

During the financial year, the remuneration and other benefits received and receivables by the Directors of the Company and its subsidiary are as follows:-

	Incurred by the Company RM	Incurred by the subsidiary RM	Total RM
Directors' fees	195,100	-	195,100
Salaries and other emoluments	12,000	4,754,428	4,766,428
Defined contribution plans	-	904,853	904,853
Social security contribution	-	2,786	2,786
	207,100	5,662,067	5,869,167

The estimate monetary value of benefit-in-kind received by the Directors other than cash from the Group amounted to RM113,783.

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, with the object or objects of enabling Directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of the previous financial year, no Director has received or become entitled to receive any benefit (other than as disclosed in Notes 22 and 26 to the financial statements) 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 of which Director has a substantial financial interest.

ISSUE OF SHARES AND DEBENTURES

During the financial year, the Company issued 881,999,998 new ordinary shares at an issue price of RM0.034 per ordinary share, in total of RM29,988,000 as purchase consideration for a subsidiary during the financial year.

The new ordinary shares issued during the financial year rank pari passu in all respects with the existing ordinary shares of the Company.

There was no issuance of debentures during the financial year.

INDEMNITY AND INSURANCE FOR DIRECTORS AND OFFICERS

The Company maintains Directors' liabilities insurance for the purpose of Section 289 of the Companies Act 2016 in Malaysia, throughout the financial year which provides appropriate insurance coverage for the Directors and Officers of the Company and its subsidiary. The amount of indemnity coverage and insurance premium paid during the financial year amounted to RM2,000,000 and RM17,464 respectively.

OTHER STATUTORY INFORMATION

Before the financial statements of the Group and of the Company were made out, the Directors took reasonable steps:-

(a) to ascertain that proper action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts, and satisfied themselves that there were no bad debts to be written off and no provision for doubtful debts was required; and

(b) 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 have been written down to an amount which they might be expected so to realise.

At the date of this report, the Directors are not aware of any circumstances:-

(a) which would render it necessary to write off any bad debts or to make any provision for doubtful debts in the financial statements of the Group and of the Company; or

(b) which would render the values attributed to current assets in the financial statements of the Group and of the Company misleading; or

(c) 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; or

(d) not otherwise dealt with in this report or the financial statements which would render any amount stated in the financial statements misleading.

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

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

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

In the opinion of the Directors:-

(a) no contingent liability or other liability 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 and of the Company to meet its obligations as and when they fall due;

(b) the results of operations of the Group and of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and

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

SIGNIFICANT EVENT DURING THE FINANCIAL YEAR AND AFTER THE REPORTING PERIOD

On 25 March 2026, Bursa Malaysia Securities Berhad approved the admission of the Company to the official list and the listing of and quotation for its entire enlarged issued share capital of the Company on the Main Market of Bursa Malaysia Securities Berhad. The ordinary shares of the Company were listed on the Main Market of Bursa Malaysia Securities Berhad on 17 April 2026.

DIRECTORS' REPORT

AUDITORS

The Auditors, Grant Thornton Malaysia PLT, have expressed their willingness to continue in office.

The total amount of audit and other fees paid or payable to the Auditors and its member firms by the Group and the Company for the financial year ended 31 March 2026 amounted to RM796,500 and RM516,100 respectively. Further details are disclosed in Note 22 to the financial statements.

The Group and the Company have agreed to indemnify the Auditors, Grant Thornton Malaysia PLT as permitted under Section 289 of the Companies Act 2016 in Malaysia. No payment has been made to indemnify Grant Thornton Malaysia PLT for the financial year ended 31 March 2026.

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

....	)	
TAN SIN GUAN	)	
	)	DIRECTORS
....	)	
LIM XUI JHI	)	

Kuala Lumpur
22 July 2026

STATEMENTS BY DIRECTORS

In the opinion of the Directors, the financial statements set out on pages 91 to 128 are drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026 and of their financial performance and their cash flows for the financial year then ended.

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

....	....
TAN SIN GUAN	LIM XUI JHI

Kuala Lumpur
22 July 2026

STATUTORY DECLARATION

I, Lim Chung Liang, being the Officer primarily responsible for the financial management of Empire Premium Food Berhad, do solemnly and sincerely declare that to the best of my knowledge and belief, the financial statements set out on pages 91 to 128 are correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by	)	
the abovenamed at Kuala Lumpur in	)	
the Federal Territory this day of	)	
22 July 2026	)	....
		LIM CHUNG LIANG

Before me:

Commissioner for Oaths
Mohd Omar Nathan Bin Abdullah
No. W924

INDEPENDENT AUDITORS' REPORT

To the Members of Empire Premium Food Berhad
(Incorporated in Malaysia)
Registration No: 202301037567 (1531490-W)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Empire Premium Food Berhad, which comprise the statements of financial position as at 31 March 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policies information, as set out on pages 91 to 128.

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

Basis for Opinion

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

Independence and Other Ethical Responsibilities

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

Key Audit Matters

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

Revenue recognition

The risk

Revenue recognition has been identified as a risk primarily relating to the magnitude and high volume of transactions may give rise to material misstatements in the timing and recognition of revenue.

Our response

We tailored our procedures to ensure that revenue was recognised only when performance obligations are satisfied. Amongst other procedures, we have reviewed and tested the controls over the revenue recognition including evaluating the design and operating effectiveness of controls surrounding revenue cycle. We have also perform extensive transactions test by verifying the amount captured in general ledger to daily sales report from outlets and verify the collection from daily outlet sales through checking the subsequent bank in, credit card and e-wallet statements and perform cut-off test to ensure the revenue is recognised in the correct period.

The Group's disclosures regarding revenue recognition and revenue are included in Note 19 to the financial statements.

There is no key audit matter to be communicated in respect of the audit of the financial statements of the Company.

INDEPENDENT AUDITORS' REPORT

To the Members of Empire Premium Food Berhad
(Incorporated in Malaysia)
Registration No: 202301037567 (1531490-W)

Report on the Audit of the Financial Statements (cont'd)

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 the other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

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

In preparing the financial statements of the Group and of the Company, the Directors are responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group and 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 of the Company's internal control.

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

INDEPENDENT AUDITORS' REPORT

To the Members of Empire Premium Food Berhad
(Incorporated in Malaysia)
Registration No: 202301037567 (1531490-W)

Report on the Audit of the Financial Statements (cont'd)

Auditors' Responsibilities for the Audit of the Financial Statements (cont'd)

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 (cont'd):

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

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

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

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

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

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current 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.

Other Matters

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

GRANT THORNTON MALAYSIA PLT
(201906003682 & LLP0022494-LCA)
CHARTERED ACCOUNTANTS (AF 0737)

LIM CHOOI LING
(NO: 03537/11/2026 (J))
CHARTERED ACCOUNTANT

Kuala Lumpur
22 July 2026

STATEMENTS OF FINANCIAL POSITION

As at 31 March 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
ASSETS					
Non-current assets					
Plant and equipment	3	**33,059,307**	29,433,367	**-**	-
Right-of-use assets	4	**20,066,301**	20,483,978	**-**	-
Investment property	5	**3,387,488**	3,458,679	**-**	-
Investment in a subsidiary	6	**-**	-	**29,988,000**	-
Total non-current assets		**56,513,096**	53,376,024	**29,988,000**	-
Current assets					
Inventories	7	**3,356,994**	2,424,742	**-**	-
Trade receivables	8	**482,070**	171,180	**-**	-
Other receivables	9	**9,920,657**	6,969,961	**450**	-
Cash and cash equivalents	10	**64,580,741**	57,407,112	**1,903**	2
Total current assets		**78,340,462**	66,972,995	**2,353**	2
TOTAL ASSETS		**134,853,558**	120,349,019	**29,990,353**	2

STATEMENTS OF FINANCIAL POSITION

As at 31 March 2026

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
EQUITY AND LIABILITIES					
EQUITY					
Equity attributable to owners of the Company					
Share capital	11	**29,988,002**	1,000,004	**29,988,002**	2
Reserves	12	**45,740,320**	70,980,597	**(3,514,404)**	(13,191)
Total equity		**75,728,322**	71,980,601	**26,473,598**	(13,189)
LIABILITIES					
Non-current liabilities					
Lease liabilities	13	**7,361,823**	9,275,085	**-**	-
Provision for restoration costs	14	**655,121**	715,612	**-**	-
Deferred tax liabilities	15	**2,035,000**	1,949,800	**-**	-
Total non-current liabilities		**10,051,944**	11,940,497	**-**	-
Current liabilities					
Trade payables	16	**12,557,220**	10,241,259	**-**	-
Other payables	17	**19,290,969**	12,125,849	**3,516,755**	13,191
Contract liabilities	18	**12,475**	15,235	**-**	-
Lease liabilities	13	**12,697,942**	11,349,453	**-**	-
Provision for restoration costs	14	**520,001**	262,512	**-**	-
Tax payable		**3,994,685**	2,433,613	**-**	-
Total current liabilities		**49,073,292**	36,427,921	**3,516,755**	13,191
Total liabilities		**59,125,236**	48,368,418	**3,516,755**	13,191
TOTAL EQUITY AND LIABILITIES		**134,853,558**	120,349,019	**29,990,353**	2

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

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the Financial Year Ended 31 March 2026

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Revenue	19	**297,096,142**	235,599,999	**-**	-
Cost of sales		**(170,936,050)**	(137,326,132)	**-**	-
Gross profit		**126,160,092**	98,273,867	**-**	-
Other income		**1,223,578**	912,201	**-**	-
Distribution costs		**(45,441,820)**	(37,068,127)	**-**	-
Administrative expenses		**(20,108,665)**	(11,049,369)	**(3,501,213)**	(5,355)
Operating profit/(loss)		**61,833,185**	51,068,572	**(3,501,213)**	(5,355)
Finance income	20	**1,987,543**	1,121,099	**-**	-
Finance cost	21	**(1,203,439)**	(1,045,783)	**-**	-
Profit/(Loss) before tax	22	**62,617,289**	51,143,888	**(3,501,213)**	(5,355)
Tax expense	23	**(16,869,568)**	(13,223,909)	**-**	-
Profit/(Loss) for the financial year/ Total comprehensive income/(loss) for the financial year		**45,747,721**	37,919,979	**(3,501,213)**	(5,355)
Earnings per share attributable to owners of the Company:-					
Earnings per share					
- Basic/Diluted	24	**0.73**	37.92		

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

STATEMENTS OF CHANGES IN EQUITY

For the Financial Year Ended 31 March 2026

	Note	Share capital RM	Retained earnings/ (Accumulated losses) RM	Merger deficit RM	Total equity/ (Capital deficiency) RM
Group					
At 1 April 2024		1,000,004	55,060,618	-	56,060,622
Transaction with owners:					
Dividend paid	25	-	(22,000,000)	-	(22,000,000)
Total comprehensive income for the financial year		-	37,919,979	-	37,919,979
At 31 March 2025		**1,000,004**	**70,980,597**	**-**	**71,980,601**
Transaction with owners:					
Issuance of share pursuant to acquisition of a subsidiary	11	**28,987,998**	**-**	**(28,987,998)**	**-**
Dividend paid	25	**-**	**(42,000,000)**	**-**	**(42,000,000)**
Total transactions with owners		**28,987,998**	**(42,000,000)**	**(28,987,998)**	**(42,000,000)**
Total comprehensive income for the financial year		**-**	**45,747,721**	**-**	**45,747,721**
At 31 March 2026		**29,988,002**	**74,728,318**	**(28,987,998)**	**75,728,322**
Company					
At 1 April 2024		2	(7,836)	-	(7,834)
Total comprehensive loss for the financial year		-	(5,355)	-	(5,355)
At 31 March 2025		**2**	**(13,191)**	**-**	**(13,189)**
Transaction with owners:					
Issuance of share pursuant to acquisition of a subsidiary	11	**29,988,000**	**-**	**-**	**29,988,000**
Total comprehensive loss for the financial year		**-**	**(3,501,213)**	**-**	**(3,501,213)**
At 31 March 2026		**29,988,002**	**(3,514,404)**	**-**	**26,473,598**

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

STATEMENTS OF CASH FLOWS

For the Financial Year Ended 31 March 2026

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
OPERATING ACTIVITIES					
Profit/(Loss) before tax		**62,617,289**	51,143,888	**(3,501,213)**	(5,355)
Adjustments for:-					
Depreciation of plant and equipment		**4,561,406**	3,918,623	**-**	-
Depreciation of right-of-use assets		**14,915,497**	12,266,952	**-**	-
Depreciation of investment property		**71,191**	71,191	**-**	-
Loss on disposal of plant and equipment		**107,321**	-	**-**	-
Gain on early termination of right-of-use assets		**(9,320)**	-	**-**	-
Interest expense		**1,203,439**	1,045,783	**-**	-
Interest income		**(1,987,543)**	(1,121,099)	**-**	-
Plant and equipment written off		**287,067**	6,028	**-**	-
Rent concessions		**(17,841)**	-	**-**	-
Reversal of provision for restoration costs		**(258,314)**	(245,066)	**-**	-
Operating profit/(loss) before working capital changes		**81,490,192**	67,086,300	**(3,501,213)**	(5,355)
Changes in working capital:-					
Inventories		**(932,252)**	(892,914)	**-**	-
Receivables		**(3,261,586)**	(552,024)	**(450)**	-
Payables		**9,481,081**	3,898,879	**602,008**	(3,017)
Contract liabilities		**(2,760)**	10,548	**-**	-
Cash generated from/(used in) operations		**86,774,675**	69,550,789	**(2,899,655)**	(8,372)
Tax paid		**(15,398,983)**	(12,519,209)	**-**	-
Tax refund		**175,687**	-	**-**	-
Net cash from/(used in) operating activities		**71,551,379**	57,031,580	**(2,899,655)**	(8,372)
INVESTING ACTIVITIES					
Interest received		**1,987,543**	1,121,099	**-**	-
Purchase of plant and equipment		**(8,681,734)**	(7,843,385)	**-**	-
Purchase of right-of-use assets	A	**-**	-	**-**	-
Proceeds from disposal of plant and equipment		**100,000**	-	**-**	-
Net cash used in investing activities		**(6,594,191)**	(6,722,286)	**-**	-

STATEMENTS OF CASH FLOWS

For the Financial Year Ended 31 March 2026

	Note	Group		Company	
		2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
FINANCING ACTIVITIES					
(Repayment to)/Advance from a company in which certain Directors have interest		**-**	-	**(11,741)**	8,372
Advance from a subsidiary		**-**	-	**2,913,297**	-
Dividend paid		**(42,000,000)**	(22,000,000)	**-**	-
Interest paid		**(1,148,063)**	(1,002,247)	**-**	-
Repayment of lease liabilities		**(14,635,496)**	(11,840,233)	**-**	-
Net cash (used in)/from financing activities		**(57,783,559)**	(34,842,480)	**2,901,556**	8,372
CASH AND CASH EQUIVALENTS					
Net changes		**7,173,629**	15,466,814	**1,901**	-
Brought forward		**57,407,112**	41,940,298	**2**	2
Carried forward	10	**64,580,741**	57,407,112	**1,903**	2

NOTE TO THE STATEMENTS OF CASH FLOWS

A. PURCHASE OF RIGHT-OF-USE ASSETS

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Total purchase	**14,610,394**	15,148,525	**-**	-
Future lease payment included in lease liabilities	**(14,202,825)**	(14,761,220)	**-**	-
Provision for restoration costs capitalised	**(407,569)**	(387,305)	**-**	-
	-	-	**-**	-

STATEMENTS OF CASH FLOWS

For the Financial Year Ended 31 March 2026

RECONCILIATION OF LIABILITIES FROM FINANCING ACTIVITIES

Group

	1 April 2025 RM	Cash flows RM	Early termination RM	Rent concessions RM	Purchase of right-of-use assets RM	31 March 2026 RM
Lease liabilities	**20,624,538**	**(14,635,496)**	**(114,261)**	**(17,841)**	**14,202,825**	**20,059,765**

	1 April 2024 RM	Cash flows RM	Purchase of right-of-use assets RM	31 March 2025 RM
Lease liabilities	17,703,551	(11,840,233)	14,761,220	20,624,538

Company

	1 April 2025 RM	Cash flows RM	31 March 2026 RM
Amount due to a subsidiary	**-**	**2,913,297**	**2,913,297**
Amount due to a company in which certain Directors have interest	**11,741**	**(11,741)**	**-**
	11,741	**2,901,556**	**2,913,297**

	1 April 2024 RM	Cash flows RM	31 March 2025 RM
Amount due to a company in which certain Directors have interest	3,369	8,372	11,741

NOTES TO THE FINANCIAL STATEMENTS

- 31 March 2026

1. GENERAL INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia. The registered office of the Company is located at Third Floor, No 77, 79 & 81, Jalan SS 21/60, Damansara Utama, 47400 Petaling Jaya, Selangor.

The principal place of business of the Company is located at No. 5, 5th Floor, Block B, IOI Boulevard, Jalan Kenari 5, Bandar Puchong Jaya, 47170 Puchong, Selangor.

The Company is principally engaged in investment holding. The principal activity of its subsidiary is disclosed in Note 6 to the financial statements.

There have been no significant changes in the nature of the activities of the Company and its subsidiary during the financial year.

The Company is the subsidiary of Empire 11 Group Sdn. Bhd., a private limited liability company, incorporated and domiciled in Malaysia. The Directors regard Empire 11 Group Sdn. Bhd. as the holding company.

The financial statements were authorised for issue by the Directors in accordance with a resolution of the Board of Directors on 22 July 2026.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

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”), IFRS Accounting Standards (“IFRSs”) and the requirement of the Companies Act 2016 in Malaysia.

2.2 Basis of Measurement

The financial statements of the Group and of the Company are prepared under the historical cost convention.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible to by the Group and the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial market takes into account a market participant’s ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to their fair value measurement as a whole:-

Level 1 - Quoted (unadjusted) market prices in active markets for the identical assets.

Level 2 - Valuation techniques for which the lowest level input that is significant to their fair value measurement is directly or indirectly observable.

Level 3 - Valuation techniques for which the lowest level input that is significant to their fair value measurement is unobservable.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (CONT'D)

2.2 Basis of Measurement (cont'd)

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group and the Company determine whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to their fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group and the Company have determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of fair value hierarchy as explained above.

2.3 Functional and Presentation Currency

The financial statements are presented in Ringgit Malaysia ("RM"), which is the Company's functional currency and all values are rounded to the nearest RM except when otherwise stated.

2.4 Basic of Consolidation

The Group's financial statements consolidate those of the parent company and its subsidiary at 31 March 2026. The subsidiary has a reporting date of 31 March.

2.5 MFRSs

2.5.1 Adoption of New Standards/Amendments/Improvements to MFRSs

At the beginning of the current financial year, the Group and the Company adopted new standards/ amendments/improvements to MFRSs which are mandatory for the financial year beginning on or after 1 April 2025.

Initial application of the new standards/amendments/improvements to MFRSs did not have material impact on the financial statements of the Group and of the Company.

2.5.2 Standards Issued but Not Yet Effective

The new and amended standards that are issued, but not yet effective, up to the date of issuance of the Group's and of the Company's financial statements are disclosed below. The Group and the Company intend to adopt these new and amended standards, if applicable, when they become effective.

Effective for financial period beginning on or after 1 January 2026:-

Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments - Disclosures - Amendments to the Classification and Measurement of Financial Instruments
Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107	Annual Improvements to MFRS Accounting Standards - Volume 11
Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments - Disclosures - Contracts Referencing Nature-dependent Electricity

Effective for financial period beginning on or after 1 January 2027:-

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability - Disclosures
Amendments to MFRS 19	Subsidiaries without Public Accountability - Disclosures
Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (CONT'D)

2.5 MFRSs (cont'd)

2.5.2 Standards Issued but Not Yet Effective (cont'd)

Deferred to a date to be determined by the MASB:-

Amendments to MFRS 10 and MFRS 128	Consolidated Financial Statements and Investments in Associate and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the above amendments to standards are not expected to have material financial impact to the financial statements of the Group and the Company, except for:-

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 Presentation and Disclosure in Financial Statements introduces three sets of new requirements to improve companies' reporting of financial performance:-

- Improved comparability in the statement of profit or loss (income statement)
- Enhanced transparency of management-defined performance measures
- More useful grouping of information in the financial statements

MFRS 18 replaces MFRS 101 Presentation of Financial Statements. It carries forward many requirements from MFRS 101 unchanged. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, but companies can apply it earlier.

The Group and the Company are currently working to identify all impacts the amendments will have on the financial statements and notes to the financial statements.

2.6 Significant Accounting Estimates and Judgements

Estimates, assumptions concerning the future and judgements are made in the preparation of the financial statements. They affect the application of the Group's and of the Company's accounting policies and reported amounts of assets, liabilities, income and expenses, and disclosures made. Estimates and underlying assumptions are assessed on an on-going basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances. The actual results may differ from the judgements, estimates and assumptions made by management, and will seldom equal the estimated results.

2.6.1 Key Sources of Estimation Uncertainty

Information about significant estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses are discussed below.

Useful Lives of Depreciable Assets

Management estimates the useful lives of the plant and equipment, right-of-use assets and investment property to be within 2 to 50 years and reviews the useful lives of depreciable assets at end each of the reporting year. At the reporting date, management assesses that the useful lives represent the expected utility of the assets to the Group. Actual results, however, may vary due to change in the expected level of usage and technological developments, which resulted in the adjustment to the Group's assets.

Impairment of Non-financial Assets

An impairment loss is recognised for the amount by which the assets or cash-generating unit's carrying amount exceeds its recoverable amount. To determine the recoverable amount, management estimates expected future cash flows from each cash-generating unit and determines a suitable interest rate in order to calculate the present value of those cash flows. In the process of measuring expected future cash flows, management make assumptions about future operating results. The actual results may vary, and may cause significant adjustments to the Group's and the Company's assets within the next financial year.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (CONT'D)

2.6 Significant Accounting Estimates and Judgements (cont'd)

2.6.1 Key Sources of Estimation Uncertainty (cont'd)

Impairment of Non-financial Assets (cont'd)

In most cases, determining the applicable discount rate involves estimating the appropriate adjustment to market risk and the appropriate adjustment to asset-specific risk factors.

Inventories

The management reviews inventories to identify damaged, obsolete and slow-moving inventories which require judgement and changes in such estimates could result in revision of valuation of inventories.

Provision for Restoration Costs

The Group has an obligation to dismantle, remove and restore the lease retail shoplot to its original state and condition upon the expiry or termination of the lease agreement. The liabilities for dismantling, removal and restoration costs are recognised at present value of the compounded future expenditure estimated using existing technology, at current prices and discounted using a real discount rate. Any change in the present value of the estimated expenditure is reflected as an adjustment to the provision. While the provision is based on the best estimate of future costs and the economic lives of the affected assets, there is uncertainty regarding both the amount and timing of incurring these costs. All the estimates are reviewed on an annual basis or more frequently, where there is indication of a material change.

Provision for Expected Credit Losses ("ECLs") of Trade Receivables

The Group uses a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns such as customer type and rating, and other forms of credit insurance.

The provision matrix is initially based on the Group's historical observed default rates. The Group will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in the food and beverages sector, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future.

Income Taxes/Deferred Tax Liabilities

Significant judgement is involved in determining the Group's and the Company's provision for income taxes. There are certain transactions and computations for which the ultimate tax determination is uncertain during the ordinary course of business. The Group and the Company recognised tax liabilities based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax and deferred tax provisions in the period in which such determination is made.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (CONT'D)

2.6 Significant Accounting Estimates and Judgements (cont'd)

2.6.1 Key Sources of Estimation Uncertainty (cont'd)

Leases - Estimating the Incremental Borrowing Rate

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate ("IBR") to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

2.6.2 Significant Management Judgements

The following are significant management judgements made in applying the accounting policies of the Group and of the Company that have the most significant effect on the financial statements.

Determining the Lease Term of Contracts with Renewal and Termination Options

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Group applies judgement in evaluating whether it is reasonably certain to exercise the option to renew or terminate the lease. That is, the Group consider all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Group reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customisation to the leased asset). The renewal periods for leases of retail shoplots with longer non-cancellable periods are not included as part of the lease term as these are not reasonably certain to be exercised.

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

3. PLANT AND EQUIPMENT

Group	Computers and software RM	Furniture and fittings and office equipment RM	Kitchen equipment and renovation RM	Motor vehicles RM	Total RM
Cost					
At 1 April 2024	759,675	1,874,269	27,547,049	2,847,394	33,028,387
Additions	143,591	193,296	7,506,498	-	7,843,385
Written off	(629)	-	(8,803)	-	(9,432)
At 31 March 2025	**902,637**	**2,067,565**	**35,044,744**	**2,847,394**	**40,862,340**
Additions	**129,439**	**145,483**	**8,018,812**	**388,000**	**8,681,734**
Written off	**-**	**-**	**(355,248)**	**-**	**(355,248)**
Disposal	**-**	**-**	**-**	**(414,642)**	**(414,642)**
At 31 March 2026	**1,032,076**	**2,213,048**	**42,708,308**	**2,820,752**	**48,774,184**
Accumulated depreciation					
At 1 April 2024	371,034	798,453	5,967,245	377,022	7,513,754
Charge for the financial year	148,559	273,951	3,211,374	284,739	3,918,623
Written off	(629)	-	(2,775)	-	(3,404)
At 31 March 2025	**518,964**	**1,072,404**	**9,175,844**	**661,761**	**11,428,973**
Charge for the financial year	**157,464**	**198,843**	**3,924,259**	**280,840**	**4,561,406**
Written off	**-**	**-**	**(68,181)**	**-**	**(68,181)**
Disposal	**-**	**-**	**-**	**(207,321)**	**(207,321)**
At 31 March 2026	**676,428**	**1,271,247**	**13,031,922**	**735,280**	**15,714,877**
Net carrying amount					
At 31 March 2026	**355,648**	**941,801**	**29,676,386**	**2,085,472**	**33,059,307**
At 31 March 2025	383,673	995,161	25,868,900	2,185,633	29,433,367

All plant and equipment are subsequently stated at cost less accumulated depreciation and less any impairment losses. The cost of an item of plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

3. PLANT AND EQUIPMENT (CONT'D)

Depreciation is recognised on the straight-line method in order to write off the cost of each asset over its estimated useful lives. All plant and equipment are depreciated based on the estimated useful lives of the assets as follows:-

Computers and software	20% - 50%
Furniture and fittings and office equipment	10% - 50%
Kitchen equipment and renovation	10% - 20%
Motor vehicles	10%

4. RIGHT-OF-USE ASSETS

Group	Retail shoplots RM	Hostels RM	Total RM
Cost			
At 1 April 2024	29,083,782	141,593	29,225,375
Additions	15,116,646	31,879	15,148,525
Expiration of lease contracts	(8,927,689)	(107,429)	(9,035,118)
At 31 March 2025	**35,272,739**	**66,043**	**35,338,782**
Additions	**14,610,394**	**-**	**14,610,394**
Early termination of a lease contract	**(198,345)**	**-**	**(198,345)**
Expiration of lease contracts	**(5,774,573)**	**(34,164)**	**(5,808,737)**
At 31 March 2026	**43,910,215**	**31,879**	**43,942,094**
Accumulated depreciation			
At 1 April 2024	11,550,385	72,585	11,622,970
Charge for the financial year	12,197,091	69,861	12,266,952
Expiration of lease contracts	(8,927,689)	(107,429)	(9,035,118)
At 31 March 2025	**14,819,787**	**35,017**	**14,854,804**
Charge for the financial year	**14,892,440**	**23,057**	**14,915,497**
Early termination of a lease contract	**(85,771)**	**-**	**(85,771)**
Expiration of lease contracts	**(5,774,573)**	**(34,164)**	**(5,808,737)**
At 31 March 2026	**23,851,883**	**23,910**	**23,875,793**
Net carrying amount			
At 31 March 2026	**20,058,332**	**7,969**	**20,066,301**
At 31 March 2025	20,452,952	31,026	20,483,978

4. RIGHT-OF-USE ASSETS (CONT'D)

Provision for restoration costs has been included in retail shoplots and hostels based on the estimated costs to restore the leased retail shoplots and hostels at the end of their respective lease term.

The right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:-

Retail shoplots	33% - 50%
Hostels	50%

The Group applies the short-term lease recognition exemption to its short-term leases (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

5. INVESTMENT PROPERTY

	Group
	Freehold land and building RM
Cost	
At 1 April 2024/31 March 2025/31 March 2026	**3,559,533**
Accumulated depreciation	
At 1 April 2024	29,663
Charge for the financial year	71,191
At 31 March 2025	**100,854**
Charge for the financial year	**71,191**
At 31 March 2026	**172,045**
Net carrying amount	
At 31 March 2026	**3,387,488**
At 31 March 2025	3,458,679

Investment property is initially measured at cost. The cost of investment property includes expenditure that is directly attributable to the acquisition of the assets. Subsequent to initial recognition, investment property is stated at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation of freehold land and building is provided for on a straight-line basis to write off the cost over its estimated useful life at 2% per annum.

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

5. INVESTMENT PROPERTY (CONT'D)

Income and expenses recognised in profit or loss

	Group	
	2026 RM	**2025 RM**
Income generating from investment property	**219,775**	210,307

The operating lease payments to be received are as follows:-

	Group	
	2026 RM	**2025 RM**
Within 1 year	**178,976**	171,518

Fair value information

The fair value of investment property of the Group is as follows:-

	Group	
	2026 RM	**2025 RM**
Freehold land and building	**4,708,823**	5,530,497

The fair value of investment property of the Group was based on information available through internet research and Directors' best estimate by reference to indicative market price of similar properties in the vicinity.

6. INVESTMENT IN A SUBSIDIARY

	Company	
	2026 RM	**2025 RM**
Unquoted shares, at cost	**29,988,000**	-

Details of the Company's subsidiary is as follows:-

Name of company	**Effective interest**		**Principal place of business**	**Principal activities**
	2026 %	**2025 %**		
Held by the Company:				
Empire Sushi Sdn. Bhd.	**100**	100	Malaysia	Operation of multi-format sushi chain.

6. INVESTMENT IN A SUBSIDIARY (CONT'D)

Acquisition of a subsidiary

On 6 March 2026, the Company had acquired the entire equity interest in Empire Sushi Sdn. Bhd., comprising 1,000,002 ordinary shares for a total purchase consideration of RM29,988,000, which was wholly satisfied by the issuance of 881,999,998 new Company ordinary shares at an issue price of RM0.034 per share.

The consolidated financial statements have been prepared using the merger method to account for the acquisition of the subsidiary. Merger reserve or deficit are determined as the difference between the cost of merger and nominal value of the share capital of the subsidiary and recognised in the statements of financial position.

Impact of the acquisition on the statement of profit or loss and other comprehensive income

In the financial period when the merger took place, the subsidiary's profits are included in the Group's profits for the full financial period, regardless of the effective date of merger.

Material accounting policy information

Investment in a subsidiary, which are eliminated on consolidation, are stated in the Company's statement of financial position at cost less any impairment losses.

7. INVENTORIES

	Group	
	2026 RM	**2025 RM**
Raw materials and packaging	**3,356,994**	2,424,742
Recognised in profit or loss:-		
Inventories recognised as cost of sales	**100,798,063**	81,778,956

Inventories comprising raw materials and packaging are stated at the lower of cost and net realisable value.

Cost of inventories is determined by using first-in-first-out method.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated cost of completion and the estimated cost is necessary to make the sale.

8. TRADE RECEIVABLES

The normal credit terms granted by the Group to the customers is 7 to 30 days (2025: 7 to 30 days).

9. OTHER RECEIVABLES

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Non-trade receivables	**1,968,773**	942,093	**-**	-
Deposits	**7,485,671**	5,483,909	**-**	-
Prepayments	**466,213**	543,959	**450**	-
	9,920,657	6,969,961	**450**	-

Included in deposits of the Group amounted to RM87,497 (2025: RM87,197) are rental deposits paid to certain Directors of the Group.

10. CASH AND CASH EQUIVALENTS

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Deposits with a licensed bank	**30,000,000**	20,000,000	**-**	-
Cash and bank balances	**34,580,741**	37,407,112	**1,903**	2
	64,580,741	57,407,112	**1,903**	2

The deposits with a licensed bank of the Group bears interest rate ranging from 2.50% to 4.00% (2025: 2.50% to 4.00%) per annum and the average maturity period are 180 to 365 days (2025: 180 to 365 days).

11. SHARE CAPITAL

	2026		2025	
	Number of shares	**RM**	**Number of shares**	**RM**
Group				
Issued and fully paid-up ordinary shares with no par value				
At beginning of the financial year	**1,000,004**	**1,000,004**	1,000,004	1,000,004
Acquisition of a subsidiary	**(1,000,002)**	**(1,000,002)**	-	-
Issuance of shares pursuant to acquisition of a subsidiary	**881,999,998**	**29,988,000**	-	-
At end of the financial year	**882,000,000**	**29,988,002**	1,000,004	1,000,004

11. SHARE CAPITAL (CONT'D)

	2026		2025	
	Number of shares	RM	Number of shares	RM
Company				
Issued and fully paid-up ordinary shares with no par value				
At beginning of the financial year	**2**	**2**	2	2
Issuance of shares pursuant to acquisition of a subsidiary	**881,999,998**	**29,988,000**	-	-
At end of the financial year	**882,000,000**	**29,988,002**	2	2

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions and rank equally with regard to the Company's residual assets.

12. RESERVES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Non-distributable:				
Merger deficit	**(28,987,998)**	-	**-**	-
Distributable:				
Retained earnings/(Accumulated losses)	**74,728,318**	70,980,597	**(3,514,404)**	(13,191)
	45,740,320	70,980,597	**(3,514,404)**	(13,191)

Merger deficit

The merger deficit arose from the difference between the carrying value of the investment and the nominal value of the shares of a subsidiary upon consolidation under the merger accounting principles.

13. LEASE LIABILITIES

	Group	
	2026 RM	2025 RM
Non-current	**7,361,823**	9,275,085
Current	**12,697,942**	11,349,453
	20,059,765	20,624,538

13. LEASE LIABILITIES (CONT'D)

The Group has leased for the retail shoplots, hostels and motor vehicle. Future minimum lease payments as at year end are as follows:-

	Group	
	2026 RM	**2025 RM**
Within 1 year	**13,366,570**	12,113,892
More than 1 year but less than 5 years	**7,588,177**	9,593,236
Total undiscounted lease liabilities	**20,954,747**	21,707,128

The expenses relating to payments not included in the measurement of a lease liabilities is as follows:-

	Group	
	2026 RM	**2025 RM**
Variable lease payments	**5,326,599**	4,414,160
Short-term lease	**1,003,631**	1,293,148

The total cash outflows of the Group for leases amounted to RM22,151,324 (2025: RM18,593,324).

The lease liabilities of the Group amounting to RM1,236,853 (2025: RM3,326,253) are personnel guarantee by all the Directors of the Group.

The effective interest rate of lease liabilities of the Group is charged at rate of 4.80% (2025: 5.08%) per annum.

14. PROVISION FOR RESTORATION COSTS

	Group	
	2026 RM	**2025 RM**
Non-current	**655,121**	715,612
Current	**520,001**	262,512
	1,175,122	978,124

14. PROVISION FOR RESTORATION COSTS (CONT'D)

Provision for restoration costs comprise estimated costs of dismantled, removal or restoration of leased retail shoplots upon the expiry of tenancy agreement. The reconciliation of the provision for restoration costs is as follows:-

	Group	
	2026 RM	**2025 RM**
Brought forward	**978,124**	792,349
Recognised in profit or loss	**55,376**	43,536
Recognised in right-of-use assets	**407,569**	387,305
Early termination of right-of-use assets	**(7,633)**	-
Reversal	**(258,314)**	(245,066)
Carried forward	**1,175,122**	978,124

15. DEFERRED TAX LIABILITIES

	Group	
	2026 RM	**2025 RM**
Brought forward	**1,949,800**	1,894,600
Recognised in profit or loss	**85,200**	55,200
Carried forward	**2,035,000**	1,949,800

The components and movement of deferred tax (assets)/liabilities are as follows:-

Group	**Plant and equipment RM**	**Right-of-use assets RM**	**Contract liabilities RM**	**Total RM**
At 1 April 2024	1,911,900	(16,200)	(1,100)	1,894,600
Recognised in profit or loss	52,900	4,800	(2,500)	55,200
At 31 March 2025	**1,964,800**	**(11,400)**	**(3,600)**	**1,949,800**
Recognised in profit or loss	**46,200**	**38,400**	**600**	**85,200**
At 31 March 2026	**2,011,000**	**27,000**	**(3,000)**	**2,035,000**

16. TRADE PAYABLES

The normal credit terms granted by the suppliers to the Group ranging from 15 to 45 days (2025: 15 to 45 days).

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

17. OTHER PAYABLES

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Non-trade payables	**1,205,777**	842,181	**394,258**	-
Accruals	**14,789,035**	8,867,697	**209,200**	1,450
Amount due to a subsidiary	**-**	-	**2,913,297**	-
Amount due to a company in which certain Directors have interest	**-**	-	**-**	11,741
Sales and service tax payable	**3,144,569**	2,321,536	**-**	-
Deposit refundable	**151,588**	94,435	**-**	-
	19,290,969	12,125,849	**3,516,755**	13,191

The amount due to a subsidiary and a company in which certain Directors have interest are unsecured, non-interest bearing and repayable on demand.

In prior financial year, included in deposits refundable of the Group amounted to RM3,600 are rental deposits received from a company in which certain Directors have interest.

18. CONTRACT LIABILITIES

	Group	
	2026 RM	**2025 RM**
Deferred income	**12,475**	15,235

Deferred income relates to voucher provided to customers which is yet to expire or redeem by the customer as at the reporting date. The Group applies the practical expedient in MFRS 15 on not disclosing the aggregate amount of the revenue expected to be recognised in the future as the performance obligation is part of a contract that has an original expected duration of less than one year.

Movement of deferred income as at the end of each reporting date are as follows:-

	Group	
	2026 RM	**2025 RM**
Brought forward	**15,235**	4,687
Arising during the financial year	**22,320**	47,880
Revenue recognised during the financial year	**(19,218)**	(17,309)
Reversal during the financial year	**(5,862)**	(20,023)
Carried forward	**12,475**	15,235

19. REVENUE

	Group	
	2026 RM	**2025 RM**
Revenue from contracts with customers		
Products transferred at a point in time:-		
Sales of food and beverages	**297,096,142**	235,599,999

Performance obligation

Information about the Group's performance obligation, are summarised below:-

Sale of food and beverages

Revenue relating to sale of food and beverages is recognised at a point in time when the food and beverages are served/ delivered and accepted by the customers.

20. FINANCE INCOME

	Group	
	2026 RM	**2025 RM**
Interest income:		
- banks	**598,332**	527,931
- deposits with a licensed bank	**1,389,211**	593,168
	1,987,543	1,121,099

21. FINANCE COST

	Group	
	2026 RM	**2025 RM**
Interest expense:		
- lease liabilities	**1,203,439**	1,045,783

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

22. PROFIT/(LOSS) BEFORE TAX

Profit/(Loss) before tax has been determined after charging/(crediting) amongst others, the following items:-

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Auditors' remuneration:-				
Grant Thornton Malaysia PLT:				
- Statutory audit	**195,000**	131,000	**25,000**	1,000
- Assurance-related services	**500,000**	-	**411,000**	-
Local affiliate of Grant Thornton Malaysia PLT:				
- Other services	**101,500**	14,000	**80,100**	1,100
Depreciation of plant and equipment	**4,561,406**	3,918,623	**-**	-
Depreciation of right-of-use assets	**14,915,497**	12,266,952	**-**	-
Depreciation of investment property	**71,191**	71,191	**-**	-
Directors' fee	**195,100**	-	**195,100**	-
Loss on disposal of plant and equipment	**107,321**	-	**-**	-
Gain on early termination of right-of-use assets	**(9,320)**	-	**-**	-
Plant and equipment written off	**287,067**	6,028	**-**	-
Rent concessions	**(17,841)**	-	**-**	-
Rental income	**(234,175)**	(217,507)	**-**	-
Reversal of provision for restoration costs	**(258,314)**	(245,066)	**-**	-

23. TAX EXPENSE

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Income tax				
- current financial year	**16,794,685**	12,959,300	**-**	-
- (over)/under provision in prior financial year	**(10,317)**	209,409	**-**	-
	16,784,368	13,168,709	**-**	-
Deferred tax				
- current financial year	**85,200**	49,300	**-**	-
- under recognised in prior financial year	**-**	5,900	**-**	-
	85,200	55,200	**-**	-
	16,869,568	13,223,909	**-**	-

Malaysian income tax is calculated at the statutory tax rate 24% (2025: 24%) of the estimated taxable profit for the financial year.

23. TAX EXPENSE (CONT'D)

A reconciliation of tax expense applicable to profit/(loss) before tax at the statutory income tax rate to tax expense at the effective tax rate of the Group and of the Company are as follows:-

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Profit/(Loss) before tax	**62,617,289**	51,143,888	**(3,501,213)**	(5,355)
Tax at statutory tax rate of 24%	**15,028,149**	12,274,533	**(840,291)**	(1,285)
Tax effects in respect of:-				
Expenses not deductible for tax purposes	**1,913,731**	792,883	**840,291**	1,285
Income not subject to tax	**(61,995)**	(58,816)	**-**	-
(Over)/Under provision of income tax in prior financial year	**(10,317)**	209,409	**-**	-
Under recognised of deferred tax liabilities in prior financial year	**-**	5,900	**-**	-
	16,869,568	13,223,909	**-**	-

24. EARNINGS PER SHARE

Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year calculated as follows:-

	Group	
	2026	**2025**
Profit attributable to owners of the Company (RM)	**45,747,721**	37,919,979
Weighted average number of ordinary shares (unit)	**62,827,399**	1,000,004
Basic earnings per share (RM)	**0.73**	37.92

Diluted earnings per share

Diluted earnings per share is the same as basic earnings per share as there are no potentially dilutive ordinary shares outstanding as at the reporting date.

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

25. DIVIDENDS

	Group	
	2026 RM	**2025 RM**
In respect of the financial year ended 31 March 2025:-		
First interim single tier dividend of RM22 per ordinary share, declared on 1 May 2024 and paid on 16 December 2024	**-**	22,000,000
Second interim single tier dividend of RM15 per ordinary share, declared on 30 July 2025 and paid on 8 August 2025	**15,000,000**	-
In respect of the financial year ended 31 March 2026:-		
First interim single tier dividend of RM15 per ordinary share, declared on 22 August 2025 and paid on 1 September 2025	**15,000,000**	-
Second interim single tier dividend of RM12 per ordinary share, declared and paid on 25 February 2026	**12,000,000**	-
	42,000,000	22,000,000

The Directors recommended a final single tier dividend of RM0.0065 per share for approval by shareholders at the forthcoming Annual General Meeting of the Company. The financial statements for the current financial year 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 31 March 2027.

26. EMPLOYEE BENEFITS EXPENSE

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Staffs' remuneration				
Salaries and other emoluments	**68,234,609**	54,167,334	**-**	-
Defined contribution plans	**5,554,589**	4,301,167	**-**	-
Social security contribution	**812,653**	649,858	**-**	-
	74,601,851	59,118,359	**-**	-
Directors' remuneration				
Directors' fee	**195,100**	-	**195,100**	-
Salaries and other emoluments	**4,766,428**	3,657,570	**12,000**	-
Defined contribution plans	**904,853**	697,230	**-**	-
Social security contribution	**2,786**	2,552	**-**	-
	5,869,167	4,357,352	**207,100**	-
	80,471,018	63,475,711	**207,100**	-

26. EMPLOYEE BENEFITS EXPENSE (CONT'D)

The estimate monetary value of benefits-in-kind received by the Directors other than cash from the Group amounted to RM113,783 (2025: RM123,517).

27. CAPITAL COMMITMENTS

	Group	
	2026 RM	**2025 RM**
Authorised and contracted for:		
- Plant and equipment	**-**	191,275

28. RELATED PARTY DISCLOSURES

Related party transactions and balances

Related party transactions have been entered into the normal course of business under normal trade terms. The significant related party transactions of the Group and of the Company are as follows:-

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Payment made on behalf from a subsidiary	**-**	-	**2,901,556**	-
Payment made on behalf from a company in which certain Directors have interest	**-**	-	**-**	8,372
Rental paid to certain Directors	**440,468**	439,632	**-**	-
Rental income from a company in which certain Directors have interest	**14,400**	7,200	**-**	-

The outstanding balances arising from the related party transactions as at the reporting date are disclosed in Notes 9 and 17 to the financial statements.

Compensation with key management personnel

Key management personnel are defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group and of the Company either directly or indirectly and entity that provides key management personnel services to the Group and the Company.

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

28. RELATED PARTY DISCLOSURES (CONT'D)

Compensation with key management personnel (cont'd)

The remuneration of key management personnel during the financial year was as follows:-

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Directors' fee	**195,100**	-	**195,100**	-
Salaries and other emoluments	**5,961,503**	4,703,260	**12,000**	-
Defined contribution plans	**1,048,317**	821,955	**-**	-
Social security contribution	**5,571**	4,842	**-**	-
	7,210,491	5,530,057	**207,100**	-

The estimate monetary value of benefits-in-kind received by the Directors other than cash from the Group amounted to RM113,783 (2025: RM123,517).

29. FINANCIAL INSTRUMENTS

29.1 Categories of Financial Instruments

The table below provides an analysis of financial instruments categorised as financial assets and financial liabilities measured at amortised cost.

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Financial assets				
Trade receivables	**482,070**	171,180	**-**	-
Other receivables	**9,454,444**	6,426,002	**-**	-
Cash and cash equivalents	**64,580,741**	57,407,112	**1,903**	2
	74,517,255	64,004,294	**1,903**	2
Financial liabilities				
Trade payables	**12,557,220**	10,241,259	**-**	-
Other payables	**16,146,400**	9,804,313	**3,516,755**	13,191
	28,703,620	20,045,572	**3,516,755**	13,191

29. FINANCIAL INSTRUMENTS (CONT'D)

29.2 Financial Risk Management

The Group and the Company are mainly exposed to credit risks, liquidity risk, interest rate risk and foreign currency risk. The Group and the Company have formal risk management policies and guidelines, as approved by the Board of Directors, which set out its overall business strategies, its tolerance for risks and its general risk management philosophy. Such policies are monitored and undertaken by the management.

The following sections explain key risks faced by the Group and the Company and its management.

29.2.1 Credit Risk

Credit risk is the risk of a financial loss to the Group and the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Concentration of credit risk exists when changes in economic, industry and geographical factors similarly affect the group of counterparties whose aggregate credit exposure is significant in relation to the Group's and the Company's total credit exposure. The Group's and the Company's portfolio of financial instrument is broadly diversified along geographical lines and transactions are entered into with diverse creditworthy counterparties, thereby mitigate any significant concentration of credit risk.

It is the Group's and the Company's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. The Group and the Company does not offer credit terms without the approval of the management.

Following are the areas where the Group and the Company are exposed to credit risk.

Trade receivables

The Group applies the simplified approach under MFRS 9 to measure ECLs, which uses a lifetime ECLs allowance for all trade receivables. The Group evaluates the ECLs on a case-by-case basis.

In monitoring customer credit risk, customers are grouped according to their characteristics, including whether are an individual or a legal entity, whether they are wholesale, retail or end-user customers, their geographical location, industry, trading history with the Group, number of days past due and corresponding historical credit losses experienced.

The Group also considers differences between economic conditions during the period over which the historic data has been collected, current conditions and the Group's view of economic conditions over the expected life of the receivables. Nevertheless, the Group believes that these factors are immaterial for the purpose of impairment calculation for the year. No significant changes to estimation techniques or assumptions were made during the reporting year.

Set out below is the information about the credit risk exposure and ECLs on the Group's trade receivables.

	Gross carrying amount RM	Loss allowances RM	Net balances RM
Group			
2026			
Current (Not past due)	**306,297**	**-**	**306,297**
1-30 days past due	**175,773**	**-**	**175,773**
	482,070	**-**	**482,070**

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

29. FINANCIAL INSTRUMENTS (CONT'D)

29.2 Financial Risk Management (cont'd)

29.2.1 Credit Risk (cont'd)

Trade receivables (cont'd)

Set out below is the information about the credit risk exposure and ECLs on the Group's trade receivables (cont'd).

	Gross carrying amount RM	Loss allowances RM	Net balances RM
Group (cont'd)			
2025			
Current (Not past due)	96,795	-	96,795
1-30 days past due	74,385	-	74,385
	171,180	-	171,180

Trade receivables that are neither past due nor impaired are credit worthy debtors with good payment records with the Group. None of the Group's trade receivables that are neither past due nor impaired have been renegotiated during the financial years.

None of the Group's financial assets are secured by collateral or other credit enhancements.

Credit risk concentration profile

All the trade receivables are concentrated within Malaysia.

The Group determines concentration of credit risk by comparing the amount due from each individual customer against the total trade receivables.

The credit risk concentration profile of the Group's trade receivables at the reporting date is as follows:-

	2026		2025	
	RM	%	RM	%
Group				
Customer A	**285,566**	59	**170,591**	99
Customer B	**196,169**	40	**-**	-
	481,735	99	**170,591**	99

29. FINANCIAL INSTRUMENTS (CONT'D)

29.2 Financial Risk Management (cont'd)

29.2.1 Credit Risk (cont'd)

Other receivables

The Group's exposure to credit risk arises primarily from sundry receivables and deposits.

The maximum exposure to credit risk of sundry receivables and deposits is represented by their carrying amounts in the statement of financial position. The Group provides unsecured advances to the sundry receivables and monitor their results regularly.

As at the reporting date, there is no indication that the advances and deposits are not recoverable.

Cash and cash equivalents

The credit risk for cash and cash equivalents is considered negligible, since the counterparties are reputable financial institutions with high quality external credit ratings and have no history of default.

29.2.2 Liquidity Risk

Liquidity risk is the risk that the Group and the Company will not be able to meet its financial obligations as and when they fall due as a result of shortage of funds.

In managing its exposure to liquidity risk arises principally from its various payables, the Group and the Company maintain a level of cash and cash equivalents deemed adequate by the management to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities as and when they fall due.

The summary of the maturity profile based on the contractual undiscounted repayment obligations is as follows:-

		Contractual cash flows			
			Current	Non-current	
Group	**Carrying amount RM**	**Total RM**	**On demand/ Not later than 1 year RM**	**1 to 5 years RM**	**More than 5 years RM**
2026					
Non-derivative financial liabilities					
Trade payables	**12,557,220**	**12,557,220**	**12,557,220**	**-**	**-**
Other payables	**16,146,400**	**16,146,400**	**16,146,400**	**-**	**-**
Lease liabilities	**20,059,765**	**20,954,747**	**13,366,570**	**7,588,177**	**-**
	48,763,385	**49,658,367**	**42,070,190**	**7,588,177**	**-**

29. FINANCIAL INSTRUMENTS (CONT'D)

29.2 Financial Risk Management (cont'd)

29.2.2 Liquidity Risk (cont'd)

The summary of the maturity profile based on the contractual undiscounted repayment obligations is as follows (cont'd):-

		Contractual cash flows			
			Current	Non-current	
Group (cont'd)	**Carrying amount RM**	**Total RM**	**On demand/ Not later than 1 year RM**	**1 to 5 years RM**	**More than 5 years RM**
2025					
Non-derivative financial liabilities					
Trade payables	10,241,259	10,241,259	10,241,259	-	-
Other payables	9,804,313	9,804,313	9,804,313	-	-
Lease liabilities	20,624,538	21,707,128	12,113,892	9,593,236	-
	40,670,110	41,752,700	32,159,464	9,593,236	-
Company					
2026					
Non-derivative financial liabilities					
Other payables	**3,516,755**	**3,516,755**	**3,516,755**	**-**	**-**
2025					
Non-derivative financial liabilities					
Other payables	13,191	13,191	13,191	-	-

The above amounts reflect the contractual undiscounted cash flows, which may differ from the carrying values of financial liabilities at the reporting date.

29.2.3 Interest Rate Risk

Interest rate risk is caused by changes in market interest rate resulting in fluctuation in fair value or future cash flow of financial instruments of the Group. The Group's interest rate management objective is to manage interest expenses consistent with maintaining an acceptable level of exposure to interest rate fluctuation.

The Group's lease liabilities is at fixed interest rates. The exposure to interest rates for the Group's short-term placement is considered immaterial.

29. FINANCIAL INSTRUMENTS (CONT'D)

29.2 Financial Risk Management (cont'd)

29.2.3 Interest Rate Risk (cont'd)

The carrying amount of the Group's financial instruments that are exposed to interest rate risk are as follows:-

	Group	
	2026 RM	**2025 RM**
Fixed rate instruments		
Financial asset		
Deposits with a licensed bank	**30,000,000**	20,000,000
Financial liability		
Lease liabilities	**(20,059,765)**	(20,624,538)
	9,940,235	(624,538)

Fair value sensitivity analysis for fixed rate instruments

The Group does not account for any fixed rate financial assets and liabilities at fair value through profit or loss and does not designate derivatives as hedging instruments under a fair value hedge accounting model. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

29.2.4 Foreign Currency Risk

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

The Group has transactional currency exposure arising from purchases that are denominated in a currency other than the functional currency of the Group which is RM. The foreign currency in which these transactions is denominated is mainly United States Dollar ("USD").

Foreign currency denominated financial liabilities which expose the Group to currency risk are disclosed below. The amounts shown are those reported to key management translated into RM at the closing rate:-

	Group
	USD RM
2026	
Financial liability	
Other payable	**2,587**
2025	
Financial liability	
Other payable	5,040

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

29. FINANCIAL INSTRUMENTS (CONT'D)

29.2 Financial Risk Management (cont'd)

29.2.4 Foreign Currency Risk (cont'd)

Foreign currency sensitivity analysis

The following illustrates the sensitivity of profit in regards to the Group's financial assets and financial liabilities and the RM/USD exchange rate with and all other things are being equal.

It assumes a +/-2% (2025: +/-2%) change of the RM/USD exchange rate respectively. The percentages have been determined based on the average market volatility in exchange rates in the previous 12 months. The sensitivity analysis is based on the Group's foreign currency denominated financial instruments held at each reporting date.

If the RM had strengthened against the USD by 2% (2025: 2%) then this would have had the following impact:-

	Group Effect on profit/equity for the year	
	2026 RM	**2025 RM**
RM/USD		
- Strengthened 2% (2025: 2%)	**52**	101
- Weakened 2% (2025: 2%)	**(52)**	(101)

If RM had weakened against the USD by 2% (2025: 2%) then the impact to profit for the year/equity would be the opposite effect.

Exposures to foreign exchange rates vary during the year depending on the volume of overseas transactions. Nonetheless, the analysis above is considered to be representative of the Group's exposure to currency risk.

29.3 Fair Value of Financial Instruments

The carrying amounts of financial asset and liabilities of the Group and of the Company at the reporting date approximate their fair values due to their short-term nature and insignificant impact of discounting.

29.4 Fair Value Hierarchy

No fair value hierarchy has been disclosed as the Group and the Company do not have financial instruments measured at fair value.

30. SEGMENTAL INFORMATION

The Group is principally engaged in business as Japanese restaurant, refreshment and tea room, cafes and snack bars and other related activities.

30. SEGMENTAL INFORMATION (CONT'D)

Business Segment

For management purposes, the Group is organised into two major business units based on their services which comprises the following:-

(a) Segment I - Grab-and-go outlets (include owned and operated Empire Sushi outlets and 1 consignment outlet)

(b) Segment II - Quick dine-in outlet

Transfer prices between operating segments are on negotiated basis.

Group	Note	Segment I RM	Segment II RM	Elimination RM	Total RM
2026					
Revenue:-					
Total external revenue	(a)	**259,272,030**	**37,824,112**	**-**	**297,096,142**
Results:-					
Finance income					**1,987,543**
Finance cost					**(1,203,439)**
Depreciation of plant and equipment					**(4,561,406)**
Depreciation of right-of-use assets					**(14,915,497)**
Depreciation of investment property					**(71,191)**
Other non-cash expenses	(b)				**(259,906)**
Tax expense					**(16,869,568)**
Segment profit	(c)				**44,963,617**
Assets:-					
Unallocated segment assets	(d)				**134,853,558**
Additions to non-current assets	(e)				**23,292,128**
Liabilities:-					
Unallocated segment liabilities	(f)				**33,035,786**

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

30. SEGMENTAL INFORMATION (CONT'D)

Business Segment (cont'd)

Group (cont'd)	**Note**	**Segment I RM**	**Segment II RM**	**Elimination RM**	**Total RM**
2025					
Revenue:-					
Total external revenue	(a)	204,976,710	30,623,289	-	235,599,999
Results:-					
Finance income					1,121,099
Finance cost					(1,045,783)
Depreciation of plant and equipment					(3,918,623)
Depreciation of right-of-use assets					(12,266,952)
Depreciation of investment property					(71,191)
Other non-cash expenses	(b)				(6,028)
Tax expense					(13,223,909)
Segment profit	(c)				37,844,663
Assets:-					
Unallocated segment assets	(d)				120,349,019
Additions to non-current assets	(e)				22,991,910
Liabilities:-					
Unallocated segment liabilities	(f)				23,360,467

Notes:-

(a) There is no intersegment revenues being eliminated on consolidation.

(b) Notes to other non-cash expenses consist of the following items:-

	2026 RM	**2025 RM**
Gain on early termination of right-of-use assets	**9,320**	-
Plant and equipment written off	**(287,067)**	(6,028)
Rent concessions	**17,841**	-
	(259,906)	(6,028)

30. SEGMENTAL INFORMATION (CONT'D)

Business Segment (cont'd)

Notes (cont'd):-

(c) The following items are added to/(deducted from) segment profit to arrive at profit after tax reported in the statements of profit or loss:-

	2026 RM	2025 RM
Segment profit	**44,963,617**	37,844,663
Finance income	**1,987,543**	1,121,099
Finance cost	**(1,203,439)**	(1,045,783)
Profit after tax	**45,747,721**	37,919,979

(d) The following items are added to segment assets to arrive at total assets reported in the statements of financial position:-

	2026 RM	2025 RM
Segment assets/Total assets	**134,853,558**	120,349,019

(e) Additions to non-current assets consist of:-

	2026 RM	2025 RM
Plant and equipment	**8,681,734**	7,843,385
Right-of-use assets	**14,610,394**	15,148,525
	23,292,128	22,991,910

(f) The following items are added to segment liabilities to arrive at total liabilities reported in the statements of financial position:-

	2026 RM	2025 RM
Segment liabilities	**33,035,786**	23,360,467
Lease liabilities	**20,059,765**	20,624,538
Tax payable	**3,994,685**	2,433,613
Deferred tax liabilities	**2,035,000**	1,949,800
Total liabilities	**59,125,236**	48,368,418

The operations of the Group are carried out in Malaysia.

There is no significant concentration of revenue from any major customers as the Group's revenue is contributed by various customers.

NOTES TO THE FINANCIAL STATEMENTS
- 31 March 2026

31. CAPITAL MANAGEMENT

The primary objective of the Group's and of the Company's capital management is to ensure that it maintains adequate working capital and financially prudent capital ratios in order to support its current business as well as future expansion so as to maximise shareholders' value.

The Group and the Company manage its capital structure and makes adjustments to it, in light of changes in economic conditions including the interest rate movements. To maintain and adjust the capital structure, the Group and the Company may adjust dividend payment to shareholders, return capital to shareholders, issue new shares or adjust bank borrowings level. No changes were made in the objectives, policies or processes during the financial years ended 31 March 2026 and 31 March 2025.

32. SIGNIFICANT EVENT DURING THE FINANCIAL YEAR AND AFTER THE REPORTING PERIOD

On 25 March 2026, Bursa Malaysia Securities Berhad approved the admission of the Company to the official list and the listing of and quotation for its entire enlarged issued share capital of the Company on the Main Market of Bursa Malaysia Securities Berhad. The ordinary shares of the Company were listed on the Main Market of Bursa Malaysia Securities Berhad on 17 April 2026.

LIST OF PROPERTY

No.	Postal Address	Description/ Existing use	Built-up area	Tenure	Date of acquisition	NBV as at 31 March 2026 (RM'000)
1.	B-7F-05, Block B, 7th Floor, IOI Boulevard, Jalan Kenari 5, Bandar Puchong Jaya, Puchong, 47170 Selangor Darul Ehsan	One unit on the seventh floor of a seven-storey office building Investment Property	7,901 square feet	Freehold	2 November 2023	3,387

ANALYSIS OF SHAREHOLDINGS

As at 30 June 2026

Class of equity securities	: Ordinary Shares ("Shares")
Total number of issued Shares	: 1,100,000,000 Shares
Voting rights	: One (1) vote for every ordinary share

DISTRIBUTION SCHEDULE OF SHAREHOLDERS

Size of Holdings	No. of Holders	%	No. of Shares	%
Less than 100 shares	105	2.73	2,246	0.00
100 - 1,000 shares	1,525	39.63	675,055	0.06
1,001 - 10,000 shares	1,421	36.93	6,660,410	0.61
10,001 - 100,000 shares	615	15.98	20,402,489	1.85
100,001 - less than 5% of issued shares	181	4.70	335,259,800	30.48
5% and above of issued shares	1	0.03	737,000,000	67.00
Total	**3,848**	**100.00**	**1,100,000,000**	**100.00**

DIRECTORS' SHAREHOLDINGS

(As per the Register of Directors' Shareholdings)

	Direct Interest		Indirect Interest	
Name of Directors	No. of Shares	%	No. of Shares	%
Rohaiza Binti Mohamed Basir	145,000	0.01	-	-
Lim Xui Jhi	-	-	737,000,000*	67.00
Tan Sin Guan	-	-	737,000,000*	67.00
Syed Razif Al-Idid B. Syed Sidi Al-Idid	200,000	0.02	-	-
Datuk Khairul Idham Bin Ismail	-	-	-	-
Elaine Law Soh Ying	165,000	0.02	-	-

Note:

* *Deemed interested by virtue of his or her shareholding in Empire 11 Group Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.*

SUBSTANTIAL SHAREHOLDER'S SHAREHOLDINGS

(As per the Register of Substantial Shareholders)

	Direct Interest		Indirect Interest	
Name of Substantial Shareholder	No. of Shares	%	No. of Shares	%
Empire 11 Group Sdn. Bhd.	737,000,000	67.00	-	-

ANALYSIS OF SHAREHOLDINGS

As at 30 June 2026

30 LARGEST SECURITIES ACCOUNT HOLDERS AS PER RECORD OF DEPOSITORS
(without aggregating securities from different securities accounts belonging to the same registered holder)

No.	Name	No. of Shares held	%
1.	EMPIRE 11 GROUP SDN BHD	737,000,000	67.00
2.	CITIGROUP NOMINEES (TEMPATAN) SDN BHD *URUSHARTA JAMAAH SDN. BHD. (2)*	23,300,000	2.12
3.	CITIGROUP NOMINEES (TEMPATAN) SDN BHD *KUMPULAN WANG PERSARAAN (DIPERBADANKAN) (ABERDEEN)*	22,543,500	2.05
4.	DB (MALAYSIA) NOMINEE (TEMPATAN) SENDIRIAN BERHAD *DEUTSCHE TRUSTEES MALAYSIA BERHAD FOR HONG LEONG VALUE FUND*	22,212,700	2.02
5.	CARTABAN NOMINEES (TEMPATAN) SDN BHD *PAMB FOR PRULINK EQUITY FOCUS FUND*	17,336,200	1.58
6.	LEMBAGA TABUNG HAJI	16,750,000	1.52
7.	CITIGROUP NOMINEES (ASING) SDN BHD *EXEMPT AN FOR CITIBANK NEW YORK (NORGES BANK 19)*	14,965,000	1.36
8.	DB (MALAYSIA) NOMINEE (TEMPATAN) SENDIRIAN BERHAD *EXEMPT AN FOR KUMPULAN SENTIASA CEMERLANG SDN BHD (TSTAC/CLNT)*	13,498,800	1.23
9.	CARTABAN NOMINEES (TEMPATAN) SDN BHD *PRUDENTIAL ASSURANCE MALAYSIA BERHAD FOR PRULINK STRATEGIC FUND*	12,030,700	1.09
10.	CITIGROUP NOMINEES (TEMPATAN) SDN BHD *KUMPULAN WANG PERSARAAN (DIPERBADANKAN) (NOMURA)*	12,000,000	1.09
11.	CITIGROUP NOMINEES (TEMPATAN) SDN BHD *KUMPULAN WANG PERSARAAN (DIPERBADANKAN) (ABDN EQ ABSR FD)*	11,752,200	1.07
12.	AMANAHRAYA TRUSTEES BERHAD *ASN UMBRELLA FOR ASN EQUITY 3*	10,000,000	0.91
13.	CARTABAN NOMINEES (TEMPATAN) SDN BHD *PRUDENTIAL ASSURANCE MALAYSIA BERHAD FOR PRULINK STRATEGIC FUND 2*	9,136,800	0.83
14.	AMANAHRAYA TRUSTEES BERHAD *AMANAH SAHAM NASIONAL*	7,500,000	0.68
15.	CITIGROUP NOMINEES (TEMPATAN) SDN BHD *URUSHARTA JAMAAH SDN. BHD. (ABERDEEN 2)*	7,234,300	0.66
16.	AMANAHRAYA TRUSTEES BERHAD *AMANAH SAHAM BUMIPUTERA 3 – DIDIK*	6,100,000	0.55
17.	DB (MALAYSIA) NOMINEE (TEMPATAN) SENDIRIAN BERHAD *DEUTSCHE BANK AG SINGAPORE CLT FOR LEE HAU HIAN (KSC (S) PTELTD)*	5,448,400	0.50
18.	CITIGROUP NOMINEES (TEMPATAN) SDN BHD *LEMBAGA TABUNG HAJI (UOB)*	5,000,000	0.45
19.	UMR STRATEGIC SDN BHD	4,991,400	0.45
20.	YEOH YEW CHOO	4,449,600	0.40
21.	MAYBANK NOMINEES (TEMPATAN) SDN BHD *NATIONAL TRUST FUND (IFM NOMURA) (413342)*	4,100,000	0.37
22.	MAYBANK NOMINEES (TEMPATAN) SDN BHD *PLEDGED SECURITIES ACCOUNT FOR ONE KL FAMILY OFFICE SDN. BHD.*	4,000,000	0.36

ANALYSIS OF SHAREHOLDINGS
As at 30 June 2026

No.	Name	No. of Shares held	%
23.	AMANAHRAYA TRUSTEES BERHAD *ASN EQUITY 2*	3,450,000	0.31
24.	DB (MALAYSIA) NOMINEE (TEMPATAN) SENDIRIAN BERHAD *DEUTSCHE TRUSTEES MALAYSIA BERHAD FOR EASTSPRING INVESTMENTSGROWTH FUND*	3,258,000	0.30
25.	AMANAHRAYA TRUSTEES BERHAD *ASN EQUITY 5*	3,100,000	0.28
26.	KONG KAH KIT	3,000,000	0.27
27.	CITIGROUP NOMINEES (TEMPATAN) SDN BHD *URUSHARTA JAMAAH SDN. BHD. (NOMURA 2)*	2,650,000	0.24
28.	DB (MALAYSIA) NOMINEE (TEMPATAN) SENDIRIAN BERHAD *DEUTSCHE TRUSTEES MALAYSIA BERHAD FOR EASTSPRING INVESTMENTSEQUITY INCOME FUND*	2,349,600	0.21
29.	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. *PLEDGED SECURITIES ACCOUNT FOR TAY MOY KOH (SEGAMAT-CL)*	2,279,200	0.21
30.	MAYBANK NOMINEES (TEMPATAN) SDN BHD *NATIONAL TRUST FUND ESG (IFM UOBAM) (447644)*	2,200,000	0.20

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Second Annual General Meeting ("2nd AGM" or "Meeting") of EMPIRE PREMIUM FOOD BERHAD ("Empire Premium" or "the Company") will be held at The Gardens Ballroom, Level 5, St. Giles Mid Valley Kuala Lumpur, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia on Wednesday, 23 September 2026 at 10.00 a.m. or at any adjournment thereof, to transact the following businesses, with or without modifications:-

AGENDA

AS ORDINARY BUSINESS:

1. To receive the Audited Financial Statements for the financial year ended 31 March 2026 together with the Reports of the Directors and Auditors thereon. — **Please Refer To Explanatory Note 1**

2. To approve the distribution of a Final Single-Tier dividend of 0.65 sen per ordinary share for the financial year ended 31 March 2026. — **Ordinary Resolution 1**

3. To approve the payment of Directors' fees and/or benefits of up to RM348,000 for the period from the date immediately after the 2nd AGM until the next Annual General Meeting ("AGM") of the Company. — **Ordinary Resolution 2**

4. To re-elect the following Directors who retire by rotation in accordance with Clause 92 of the Company's Constitution:

   i. Rohaiza Binti Mohamed Basir — **Ordinary Resolution 3**
   ii. Lim Xui Jhi — **Ordinary Resolution 4**

5. To re-appoint Grant Thornton Malaysia PLT as Auditors of the Company until the conclusion of the next AGM of the Company and to authorise the Directors to fix their remuneration. — **Ordinary Resolution 5**

AS SPECIAL BUSINESS:

To consider and if thought fit, pass with or without modifications, the following resolution:

6. **GENERAL AUTHORITY FOR THE DIRECTORS TO ISSUE AND ALLOT SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT 2016 ("ACT")** — **Ordinary Resolution 6**

   "THAT subject always to the Constitution of the Company, the Act, the Main Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities") and the approvals of the relevant governmental/ regulatory authorities, where required, the Directors of the Company, be and are hereby authorised and empowered pursuant to Sections 75 and 76 of the Act, to issue and allot new ordinary shares in the Company ("Shares") to such persons, at any time, and upon such terms and conditions and for such purposes as the Directors may, in their absolute discretion, deem fit and expedient in the interest of the Company, provided that the aggregate number of shares to be issued does not exceed ten per centum (10%) of the total number of issued shares of the Company (excluding treasury shares, if any) at any point of time ("Mandate") AND the Directors be and also empowered to obtain the approval for the listing of and quotation for the additional shares so issued on Bursa Securities AND such authority shall continue in force until the conclusion of the next Annual General Meeting ("AGM") of the Company held next after the approval was given or at the expiry of the period within which the next AGM is required to be held after the approval was given, whichever is the earlier.

   AND THAT the new Shares to be issued pursuant to the Mandate, shall, upon issuance and allotment, rank *pari passu* in all respects with the existing shares of the Company, save and except that they shall not be entitled to any dividends, rights, allotments and/or any other forms of distribution that which may be declared, made or paid before the date of allotment of such new Shares."

7. To transact any other business of which due notice shall have been given.

NOTICE OF ANNUAL GENERAL MEETING

NOTICE OF DIVIDEND ENTITLEMENT

NOTICE IS ALSO HEREBY GIVEN that a Final Single-Tier dividend of 0.65 sen per ordinary share in respect of the financial year ended 31 March 2026, if approved by the shareholders at the 2nd AGM of the Company, will be paid on 9 October 2026 to the shareholders whose names appear in the Record of Depositors of the Company at the close of business on 25 September 2026.

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

i) Shares transferred into the Depositor's Securities Account before 4.30 p.m. on 25 September 2026 in respect of ordinary transfers; and
ii) Shares bought on the Bursa Malaysia Securities Berhad on a cum-entitlement basis according to the Rules of the Bursa Malaysia Securities Berhad.

By order of the Board

TEA SOR HUA (MACS 01324) (SSM PC No.: 201908001272)
LIM KEE SAN (MAICSA 7067348) (SSM PC No.: 202308000295)
Company Secretaries

Petaling Jaya, Selangor Darul Ehsan
31 July 2026

Notes:

a) A member who is entitled to present, participate, speak and to vote at the Meeting shall be entitled to appoint more than one (1) proxy to attend and vote at the Meeting. Where a member appoints more than one (1) proxy, the member shall specify the proportion of his/her shareholdings to be represented by each proxy.

b) A proxy may, but need not be a member of the Company. A member may appoint any person to be his proxy. A proxy appointed to attend and vote at the Meeting shall have the same rights as the member to speak and vote at the Meeting.

c) The instrument appointing a proxy shall be in writing signed by the appointor or of his attorney duly authorised in writing, or if the appointor is a corporation, either under the corporation's common seal or signed by an officer or attorney so authorised.

d) Where a member of the Company is an authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991, it may appoint one (1) proxy in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.

e) 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. The appointment of multiple proxies shall not be valid unless the proportion of its shareholdings represented by each proxy is specified.

f) For the purpose of determining a member who shall be entitled to attend the Meeting, the Company will be requesting Bursa Malaysia Depository Sdn. Bhd. in accordance with Clause 66(b) of the Company's Constitution to issue a General Meeting Record of Depositors as at 15 September 2026. Only members whose names appear in the General Meeting Record of Depositors as at 15 September 2026 shall be regarded as members and entitled to attend, speak and vote at the Meeting.

g) To be valid, the instrument appointing a proxy may be made in a hard copy form or by electronic means in the following manner and must be received by the Company not less than forty-eight (48) hours before the time appointed for holding the Meeting or adjourned meeting:

    (i) In hardcopy form
    In the case of an appointment made in hardcopy form, the proxy form must be deposited at the Company's Share Registrars, Boardroom Share Registrars Sdn. Bhd. at 11th Floor, Menara Symphony, No. 5, Jalan Prof. Khoo Kay Kim, Seksyen 13, 46200 Petaling Jaya, Selangor Darul Ehsan, Malaysia.

(ii) By electronic means
The proxy form can be electronically lodged via the Boardroom Smart Investor Portal at https://investor.boardroomlimited.com. Please refer to the Administrative Notes on the procedures for electronic lodgement of proxy forms via the Boardroom Smart Investor Portal. To be valid, the instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority shall be deposited at the office of the Share Registrar situated at 11th Floor, Menara Symphony, No. 5, Jalan Prof. Khoo Kay Kim, Seksyen 13, 46200 Petaling Jaya, Selangor Darul Ehsan, Malaysia not less than forty-eight (48) hours before the time for holding the Meeting or adjourned Meeting at which the person named in the instrument proposes to vote.

h) All the resolutions set out in this Notice of Meeting will be put to vote by poll.

i) Kindly check Bursa Securities' website and the Company's website at https://empirepremiumfood.com/ for the latest updates on the status of the Meeting.

EXPLANATORY NOTES TO ORDINARY AND SPECIAL BUSINESS

1. **Item 1 of the Agenda – Audited Financial Statements for the financial year ended 31 March 2026**

The Agenda is meant for discussion only, as the provision of Section 340(1)(a) of the Companies Act 2016 ("Act") does not require a formal approval of members for the Audited Financial Statements. Hence, this Agenda is not put forward for voting.

2. **Item 3 of the Agenda – Directors' Fees and/or Benefits**

Pursuant to Section 230(1) of the Act, the directors' fees and any benefits payable to the directors of a listed company and its subsidiaries shall be approved by the shareholders at a general meeting. This resolution is to facilitate payment of Directors' fees and/or benefits to the Non-Executive Directors, for the period from the date immediately after the 2nd AGM until the next AGM of the Company. In the event the proposed amount is insufficient due to more meetings or an enlarged Board size, approval will be sought at the next AGM for the shortfall.

3. **Item 4 of the Agenda – Re-election of Directors**

Clause 92 of the Company's Constitution provides that at the first annual general meeting of the Company, all the Directors shall retire from office and an election of Directors shall take place each year at the annual general meeting in every subsequent year where one-third (1/3) of the Directors for the time being or, if their number is not three or a multiple of three, then the number nearest to one-third shall retire from office and be eligible for re-election PROVIDED ALWAYS that all Directors shall retire from office at least once every three (3) years but shall be eligible for re-election. A retiring Director shall retain office until the close of the meeting at which he retires.

Following thereto, Puan Rohaiza Binti Mohamed Basir and Ms. Lim Xui Jhi will retire by rotation pursuant to Clause 92 of the Company's Constitution (collectively referred to as "Retiring Directors"). The Retiring Directors being eligible, have offered themselves for re-election at the 2nd AGM.

The Board has endorsed the Nomination and Remuneration Committee's recommendation to seek shareholders' approval to re-elect the Retiring Directors as they possess the required skill sets to facilitate and contribute to the Board's effectiveness and value. The Retiring Directors had abstained from all deliberations and decisions on their own eligibility to stand for re-election at the Board meeting.

The details and profiles of the Retiring Directors are provided in the Directors' Profile contained in the Company's Annual Report 2026.

NOTICE OF ANNUAL GENERAL MEETING

4. **Item 5 of the Agenda – Re-appointment of Auditors**

   The Audit and Risk Management Committee ("ARMC") has undertaken an annual assessment of the suitability, effectiveness, and independence of Grant Thornton Malaysia PLT as Auditors. Based on the outcome of the assessment, the ARMC is satisfied that Grant Thornton Malaysia PLT has maintained its independence and has performed its duties effectively. Accordingly, the ARMC recommended to the Board that Grant Thornton Malaysia PLT be re-appointed as the Auditors of the Company.

   The Board has endorsed the ARMC's recommendation and will seek shareholders' approval for the re-appointment of Grant Thornton Malaysia PLT as Auditors for the financial year ending 31 March 2027, and to hold office until the conclusion of the next AGM.

5. **Item 6 of the Agenda – General Authority for the Directors to issue and allot shares ("Shares") pursuant to Sections 75 and 76 of the Act**

   The Ordinary Resolution 6 proposed under item 6 of the Agenda, is to seek a general mandate for the issuance and allotment of Shares by the Company pursuant to Sections 75 and 76 of the Act. This Ordinary Resolution, if passed, will empower the Directors to issue and allot Shares in the Company up to an amount not exceeding in total ten per centum (10%) of the total number of issued Shares of the Company for such purposes as the Directors consider would be in the interest of the Company. This would avoid any delay and cost involved in convening a general meeting to approve the issuance and allotment of such new Shares. This authority, unless revoked or varied by the Company at a general meeting, will expire at the conclusion of the next AGM or the expiration of the period within which the next AGM is required by law to be held, whichever is earlier.

   This general mandate will provide flexibility to the Company for issuance and allotment of new Shares for any possible fund raising activities, including but not limited to further placing of shares for the purpose of funding current and/or future project(s), working capital, acquisitions, investments and/or for issuance of shares as a form of settlement of purchase consideration or repayment of borrowings or debt settlement/repayment or such other applications as the Directors may deem fit and expedient in the best interest of the Company.

   The Company had at its First AGM held on 30 September 2025 ("1st AGM"), obtained a general mandate pursuant to Sections 75 and 76 of the Act from its shareholders, to empower the Directors to issue and allot Shares in the Company to such persons, at any time, and upon such terms and conditions and for such purposes, as the Directors may, in their absolute discretion, deem fit, provided that the aggregate number of Shares to be issued does not exceed 10% of the total number of issued Shares of the Company (excluding treasury shares) at any point of time ("General Mandate"). This General Mandate will expire at the conclusion of the 2nd AGM.

   As at the date of this Notice of Meeting, no new shares in the Company were issued and allotted pursuant to the General Mandate granted to the Directors at the 1st AGM which will lapse at the conclusion of the 2nd AGM.

ADMINISTRATIVE DETAILS

Day & Date	**:**	**Wednesday, 23 September 2026**
Time	**:**	**10.00 a.m.**
Venue	**:**	**The Gardens Ballroom, Level 5, St. Giles Mid Valley Kuala Lumpur, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia**

A. APPOINTMENT OF PROXY

1. A member who is entitled to present, participate, speak and to vote at the Meeting is entitled to appoint more than one (1) proxy to attend and vote in his/her stead. If you are not able to participate in the 2nd AGM, you are encouraged to appoint the Chairman of the Meeting as your proxy and indicate the voting instructions in the Proxy Form.

2. To be valid, the instrument appointing a proxy may be made in a hard copy form or by electronic means in the following manner and must be received by the Company not less than forty-eight (48) hours before the time for holding the Meeting or adjourned meeting:

   (i) In hardcopy form
   In the case of an appointment made in hardcopy form, the proxy form must be deposited at the Company's Share Registrars, Boardroom Share Registrars Sdn. Bhd. at 11th Floor, Menara Symphony, No. 5, Jalan Prof. Khoo Kay Kim, Seksyen 13, 46200 Petaling Jaya, Selangor Darul Ehsan, Malaysia.

   (ii) By electronic means
   The proxy form can be electronically lodged via the Boardroom Smart Investor Portal at https://investor.boardroomlimited.com. Please refer to the Administrative Notes on the procedures for the electronic lodgement of Proxy Forms via the Boardroom Smart Investor Portal.

3. Kindly follow the steps below to register online with Boardroom Smart Investor Portal and to lodge the Proxy Form electronically.

Step 1 – Register Online with Boardroom Smart Investor Portal (for first time registration only)

[Note: If you have already signed up with Boardroom Smart Investor Portal, you are not required to register again. You may proceed to Step 2 to lodge your Proxy Form electronically.]

a. Access website at https://investor.boardroomlimited.com.

b. Click <<**Register**>> to sign up as a user, by creating your own user ID and password.

c. Complete registration and upload a softcopy of your MyKad/Identification Card (front and back) or Passport in JPEG, PNG or PDF format.

d. Please enter a valid email address and wait for Boardroom's email verification.

e. Once your email address is verified, you will be re-directed to BSIP Online for verification of mobile number. Click on "Request OTP Code" and an OTP code will be sent to the registered mobile number. You will need to enter the OTP Code and click "Enter" to complete the process.

f. Your registration will be verified and approved within one (1) business day and an email notification will be sent to you.

ADMINISTRATIVE DETAILS

Step 2 – E-Proxy Lodgement

a. Access the website at https://investor.boardroomlimited.com.

b. Login with your user ID and password which you have created in Step 1(b) above.

c. Select "EMPIRE PREMIUM FOOD BERHAD (2nd) ANNUAL GENERAL MEETING" from the list of Corporate Meetings and click "Enter".

d. Go to "PROXY" and click on "Submit eProxy Form".

e. Read the Terms & Conditions and confirm the Declaration.

f. Enter your CDS Account number and the total number of securities held.

g. Select your proxy – either the Chairman of the Meeting or individual named proxy(ies) and enter the required particulars of your proxy(ies).

h. Indicate your voting instructions – FOR or AGAINST, otherwise your proxy will decide your votes.

i. Review and confirm your proxy(ies) appointment.

j. Click submit.

k. Download or print the eProxy Form acknowledgement.

4. If you wish to participate in the Meeting yourself, please do not submit any Proxy Form for the Meeting. You will not be allowed to participate in the 2nd AGM together with the proxy(ies) appointed by you.

5. If you have submitted your Proxy Form prior to the Meeting and subsequently decide to personally participate in the Meeting, please write to bsr.proxy@boardroomlimited.com to revoke the earlier appointment of your proxy(ies) at least forty-eight (48) hours before the commencement of the Meeting. Upon revocation, your proxy(ies) will not be allowed to participate in the 2nd AGM. In such an event, kindly advise your proxy(ies) accordingly.

B. GENERAL MEETING RECORD OF DEPOSITORS

For the purpose of determining who shall be entitled to attend the 2nd AGM, the Company will be requesting Bursa Malaysia Depository Sdn. Bhd. to issue a General Meeting Record of Depositors as at 15 September 2026 and only a depositor whose name appears on such Record of Depositors shall be eligible to attend the 2nd AGM.

C. NO RECORDING OR PHOTOGRAPHY

By participating in this 2nd AGM, you agree that no part of the 2nd AGM proceedings may be recorded, photographed, stored in any retrieval systems, reproduced, transmitted or uploaded in any form, platform or social media or by any means whether it is mechanical, electronic, photocopying, recording or otherwise without the prior written consent of the Company. The Company reserves the right to take appropriate legal actions against anyone who violates this rule.

D. ENQUIRY

If you have any questions regarding the Meeting, please contact the following persons during office hours on Monday to Friday from 8.30 a.m. to 5.30 p.m. (except public holidays) prior to the Meeting:-

BSR Helpdesk Team
Helpdesk No. : 603-7890 4700
Fax : 603-7890 4670
Email : bsr.proxy@boardroomlimited.com

EMPIRE PREMIUM FOOD BERHAD
202301037567 (1531490-W)
(Incorporated in Malaysia)

PROXY FORM

CDS Account No.	
No. of Shares Held	

I/We*____ NRIC/Passport/Registration No.*____________________________________
(Full name in block)

of ____
(full address)

with email address ____ mobile phone no. ____________________________________

being a member/members* of **EMPIRE PREMIUM FOOD BERHAD** ("the Company") hereby appoint(s):-

Full Name (in Block and as per NRIC/Passport)	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address			
Email Address			
Mobile Phone No.			

and/or* (delete as appropriate)

Full Name (in Block and as per NRIC/Passport)	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address			
Email Address			
Mobile Phone No.			

or failing him/her*, the Chairman of the Meeting as my/our* proxy to vote for me/us* on my/our* behalf at the Second Annual General Meeting ("2nd AGM" or "Meeting") of the Company to be held at The Gardens Ballroom, Level 5, St. Giles Mid Valley Kuala Lumpur, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia on Wednesday, 23 September 2026 at 10.00 a.m. or at any adjournment thereof.

Please indicate with an "X" in the appropriate spaces how you wish your votes to be cast. If no specific direction as to vote is given, the Proxy will vote or abstain from voting at his/her* discretion.

No.	Ordinary Resolutions	FOR	AGAINST
1.	To approve the distribution of a Final Single-Tier dividend of 0.65 sen per ordinary share for the financial year ended 31 March 2026.		
2.	To approve the payment of Directors' fees and/or benefits of up to RM348,000 for the period from the date immediately after the 2nd AGM until the next Annual General Meeting ("AGM") of the Company.		
3.	To re-elect Rohaiza Binti Mohamed Basir as a Director of the Company.		
4.	To re-elect Lim Xui Jhi as a Director of the Company.		
5.	To re-appoint Grant Thornton Malaysia PLT as Auditors of the Company.		
6.	To approve the general authority for the Directors to issue and allot shares pursuant to Sections 75 and 76 of the Companies Act 2016.		

**delete whichever is not applicable*

Dated this ________________ day of ____________ 2026

____
Signature of Member(s) / Common Seal

Notes:

a) A member who is entitled to present, participate, speak and to vote at the Meeting shall be entitled to appoint more than one (1) proxy to attend and vote at the Meeting. Where a member appoints more than one (1) proxy, the member shall specify the proportion of his/her shareholdings to be represented by each proxy.

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Please fold here to seal

Affix Stamp

The Share Registrar

EMPIRE PREMIUM FOOD BERHAD
202301037567 (1531490-W)

c/o Boardroom Share Registrars Sdn Bhd
11th Floor, Menara Symphony
No. 5, Jalan Prof. Khoo Kay Kim
Seksyen 13
46200 Petaling Jaya
Selangor Darul Ehsan
Malaysia

Please fold here to seal

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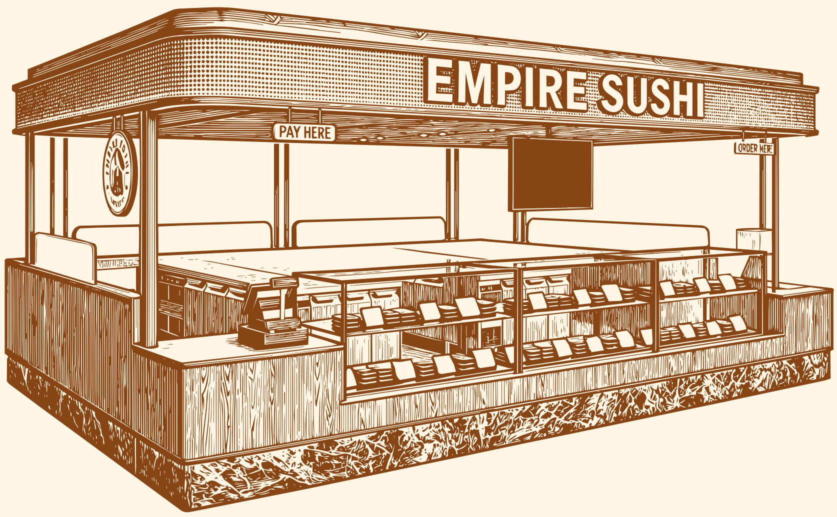
h) All the resolutions set out in this Notice of Meeting will be put to vote by poll.

i) Kindly check Bursa Securities' website and the Company's website at <u>https://empirepremiumfood.com/</u> for the latest updates on the status of the Meeting.



EMPIRE PREMIUM FOOD BERHAD

Registration No: 202301037567(1531490-W)

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empirepremiumfood.com

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