KYM HOLDINGS BHD.
(Registration No.: 198201004556 (84303-A))
(Incorporated in Malaysia)

(I) PROPOSED CAPITAL REDUCTION
(II) PROPOSED SHARE BUY-BACK

19 August 2026

Principal Adviser

HongLeong Investment Bank

Hong Leong Investment Bank Berhad
(Registration No. 197001000928 (10209-W))

(A Participating Organisation of Bursa Malaysia Securities Berhad)
(A Trading Participant of Bursa Malaysia Derivatives Berhad)

Unless otherwise defined, capitalised terms used in this presentation slides shall have the same meanings as defined in the circular to shareholders dated 21 July 2026.

PROPOSED CAPITAL REDUCTION

Proposals: **Proposed Capital Reduction**

- Entails the reduction of RM97.0 million of the issued share capital pursuant to Section 116 of the Act.
- Method: via cancellation of the paid up capital which is lost and/or unrepresented by available assets.
- Illustration: the proforma effects on retained earnings and accumulated losses are as follows:

		Audited as at FYE 2026		Unaudited as at FPE 30 April 2026	
		Group RM'000	Company RM'000	Group RM'000	Company RM'000
Retained earnings/ (Accumulated losses)		2,795	(91,521)	2,816	(86,147)
Add:	Credit arising from the Proposed Capital Reduction	97,000	97,000	97,000	97,000
Less:	Estimated expenses for the Proposed Capital Reduction	(250)	(250)	(250)	(250)
Resultant pro forma retained earnings after the Proposed Capital Reduction		**99,545**	**5,229**	**99,566**	**10,603**

PROPOSED SHARE BUY-BACK

Proposals: **Proposed Share Buy-Back**

Approval sought: Authority to purchase up to 10.0% of the total no. of issued ordinary shares.

The Proposed Share Buy-Back is subject to compliance with the following:

i. Sections 112, 113 and 127 of the Act;

ii. the Main Market Listing Requirements of Bursa Securities; and

iii. any prevailing laws, rules, regulations, orders, guidelines and requirements issued by the relevant authorities at the time of the purchase.

The Board will take into consideration:

i. Availability of retained earnings; and

ii. Financial resources of the Company (including market price of shares)

at the time of the Share Buy-Back.

PROPOSED SHARE BUY-BACK *(Cont'd)*

Effective Period
Immediately upon passing of ordinary resolution

Max no. of funds
Shall not exceed aggregate retained earnings at time of purchase

Treatment
1. Cancellation
2. Treasury Shares
3. Combination

Public shareholding spread
As at LPD: approx 52.1%
Pro forma: approx. 46.8%

Max no. or % of shares to be acquired
≤ 10.0% of total no. of Shares at any point In time

Pricing
≤ 15.0% above the VWAP of the Shares for the 5 market days immediately before purchase

12-month historical Purchases
None

Source of funds
Internally generated funds and/or external borrowings

RATIONALE

Proposed Capital Reduction

- Rationalize financial position.
- Eliminate accumulated losses.
- Unlock ability to repurchase shares.

Proposed Share Buy-Back

- Stabilize share supply and demand.
- Support fundamental share value.
- Effectively increase Earnings Per Share (EPS).

NA: **Proposed Capital Reduction**

The pro forma effects of the Proposed Capital Reduction on the NA, NA per share and gearing of the Group are as follows:

Key Financial Metric	Audited as at 31 January 2026 RM'000		After the Proposed Capital Reduction RM'000
Share Capital (RM '000)	111,582	Reduction of share capital → - RM97.0 million	14,582
Retained Earnings (RM'000)	2,795	Credit arising via reduction of share capital less estimated expenses → + RM97.0 million – approx. RM0.3 million	99,545
Net Assets per Share (RM)	0.75		0.75
Gearing Ratio (times)	0.20		0.20

EFFECTS *(Cont'd)*

Key Financial Metric	Proposed Capital Reduction	Proposed Share Buy-Back
NA per Share	No material effect	**Increases** if shares are purchased below the current NA per share (and then cancelled, retained, or distributed) **Increases** if treasury shares are resold on Bursa at a gain
Gearing Ratio	No material effect	Impact depends strictly on the proportion of borrowings used to fund the purchases (which is currently undetermined)
Earnings and EPS	**No material effect** for FYE 2027, excluding the estimated RM0.3 million in corporate exercise expenses	**Increases EPS** if the cost of funding the purchase (or the lost interest from internal funds) per share is lower than the Group's EPS
Working Capital	No material effect	**Reduces working capital** due to cash outflows. The exact impact depends on the purchase price, volume bought, and the cost of funding

Substantial shareholders and directors' shareholdings

Proposed Share Buy-Back

For illustrative purposes, the effects of the Proposed Share Buy-Back on the substantial shareholders' and directors shareholdings and are as follows:

	As at the LPD				After Proposed Share Buy-back			
	Direct		Indirect		Direct		Indirect	
Substantial shareholders	**No. of Shares ('000)**	**%**	**No. of Shares ('000)**	**%**	**No. of Shares ('000)**	**%**	**No. of Shares ('000)**	**%**
Cheong Chan Holdings Sdn Bhd	30,000	19.7	-	-	30,000	21.8	-	-
West River Capital Sdn Bhd	13,500	8.8	-	-	13,500	9.8	-	-
KYM Sdn Bhd	7,000	4.6	-	-	7,000	5.1	-	-
Lim Tze Thean	5,050	3.3	20,500	13.4	5,050	3.7	20,500	14.9
Datin Millie Lee Siew Kim	5,000	3.3	7,000	4.6	5,000	3.6	7,000	5.1
Dato' Lim Kheng Yew	2,300	1.5	50,500	33.1	2,300	1.7	50,500	36.8

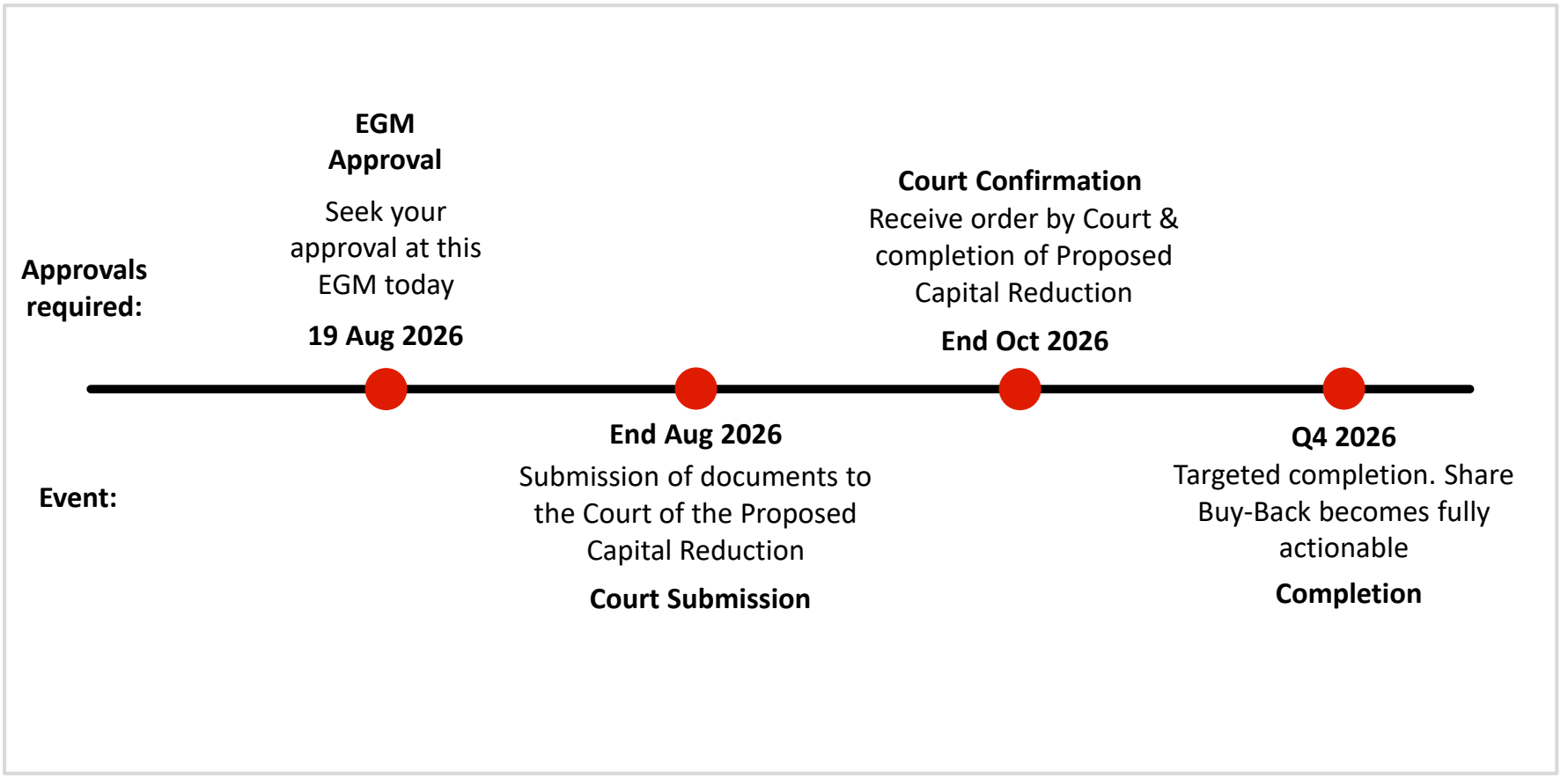
Substantial shareholders and directors' shareholdings

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	As at the LPD				After Proposed Share Buy-back			
	Direct		Indirect		Direct		Indirect	
Directors	**No. of Shares ('000)**	**%**	**No. of Shares ('000)**	**%**	**No. of Shares ('000)**	**%**	**No. of Shares ('000)**	**%**
Lim Tze Thean	5,050	3.3	20,500	13.4	5,050	3.7	20,500	14.9
Lee Ji Jin Darren	2,010	1.3	-	0.00	2,010	1.5	-	0.0
Sharman A/L Arumugam	193	0.1	-	0.00	193	0.1	-	0.0
Gan Chia Hui	-	-	-	-	-	-	-	-
Lee Li Choon	-	-	-	-	-	-	-	-

ESTIMATED TIMEFRAME FOR COMPLETION



DIRECTOR'S STATEMENT AND RECOMMENDATION

Our Board, having considered and deliberated on all aspects of the Proposals, including but not limited to the rationale and effects of the Proposals, is of the opinion that the Proposals are in the best interest of our Company.

Accordingly, our Board recommends that you **VOTE IN FAVOUR** of the special resolution pertaining to the Proposed Capital Reduction and the ordinary resolution pertaining to the Proposed Share Buy-Back.

THANK YOU