

## 10. RELATED PARTY TRANSACTIONS

### 10.1 OUR GROUP'S RELATED PARTY TRANSACTIONS

#### 10.1.1 Material related party transactions

Save as disclosed below, there are no other material related party transactions entered into by our Group which involve the interest, direct or indirect, of our Directors, major shareholders and/or persons connected to them for the Financial Years / Period Under Review and up to the LPD:

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	RM'000
1.	KKSMST and the following entities in which DSKK has or previously had an interest: <ul style="list-style-type: none"> <li>• 88C Bakery Cafe</li> <li>• Happy Momentum Sdn Bhd ("<b>Happy Momentum</b>")</li> <li>• K8 Kopitiam (S)<sup>(1)</sup></li> <li>• KK Digital<sup>(2)</sup></li> <li>• K8 DC Management</li> <li>• SKCC Laboratories</li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is or previously was also a director and/or major shareholder of the entities that transacted with KKSMST	Sale of grocery items such as F&B	426	274	85	32
				(Negligible contribution to our Group's revenue)	(Negligible contribution to our Group's revenue)	(Negligible contribution to our Group's revenue)	
2.	KKSMST and the following entities in which DSKK has or previously had an interest: <ul style="list-style-type: none"> <li>• 88C Bakery Cafe</li> <li>• K8 Cash &amp; Carry Sdn Bhd (<i>formerly known as KK2 Cash &amp; Carry Sdn Bhd</i>)</li> <li>• SKCC Laboratories</li> <li>• KK Digital<sup>(2)</sup></li> <li>• K3 F&amp;B Sdn Bhd ("<b>K3 F&amp;B</b>")<sup>(3)</sup></li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is or previously was also a director and/or major shareholder of the entities that transacted with KKSMST	Purchase of groceries and computer accessories such as mouse and power bank for sales in our stores	268	471	194	*
				(Negligible contribution to our Group's cost of goods sold)	(Negligible contribution to our Group's cost of goods sold)	(Negligible contribution to our Group's cost of goods sold)	

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	
3.	KKSMST and K8 DC Management	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of K8 DC Management by virtue of his interest in K8 Supermart Holdings Sdn Bhd ( <i>formerly known as KK2 Supermart Holdings Sdn Bhd</i> ) (" <b>K8 Supermart Holdings</b> ")	Fee charged for the distribution services provided by K8 DC Management	10,809	13,113	8,904	-
			Acquisition of Balakong DC Assets as part of the Internal Restructuring undertaken by KKSMST. Further details on the acquisition are set out in Section 6.1.2 of this Prospectus	-	-	814	-
					(Represents 1.2% of our Group's cost of goods sold)	(Represents 1.3% of our Group's cost of goods sold)	(Represents 0.8% of our Group's cost of goods sold)
						(Represents 0.3% of our Group's NA)	
4.	KKSMST and the following entities in which DSKK, directly and indirectly, has an interest: <ul style="list-style-type: none"> <li>88C Bakery Cafe</li> <li>K8 DC Management</li> <li>K8 Kopitiam (S)<sup>(1)</sup></li> <li>K3 F&amp;B<sup>(3)</sup></li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is or previously was also a director and/or major shareholder of the entities that transacted with KKSMST	Disposal of motor vehicles, including lorry and cars	-	33	9	48
					(Negligible contribution to our Group's NA)	(Negligible contribution to our Group's NA)	

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	
5.	KKSMST and the following entities in which DSKK, directly and indirectly, has or previously had an interest: <ul style="list-style-type: none"> <li>• KK Digital<sup>(2)</sup></li> <li>• K8 Kopitiam (S)<sup>(1)</sup></li> <li>• SKCC Development &amp; Construction Sdn Bhd (<b>"SKCC Development &amp; Construction"</b>)</li> <li>• K8 Superstore Sdn Bhd (<i>formerly known as KK2 Superstore Sdn Bhd</i>) (<b>"K8 Superstore"</b>)</li> <li>• K2 Corporation Sdn Bhd</li> <li>• K8 R &amp; R Sdn Bhd (<i>formerly known as KK2 R &amp; R Sdn Bhd</i>) (<b>"K8 R &amp; R"</b>)</li> <li>• K8 Home Deco Sdn Bhd (<i>formerly known as KK2 Home Deco Sdn Bhd</i>)</li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is or previously was also a director and/or major shareholder and/or shareholder of the entities that transacted with KKSMST	Purchase of assets including motor vehicles and mini cassette fan	-	-	877	427
						(Represents 0.4 of our Group's NA)	

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	From 1 July 2025 to the LPD
				RM'000	RM'000	RM'000	RM'000
6.	KKSMST and the following entities in which DSKK, directly and indirectly, has or previously had an interest: <ul style="list-style-type: none"> <li>• 88C Bakery Cafe</li> <li>• Happy Momentum</li> <li>• K3 F&amp;B<sup>(3)</sup></li> <li>• K3 Systems</li> <li>• K8 DC Management</li> <li>• KK Digital<sup>(2)</sup></li> <li>• K8 Motorsports</li> <li>• K8 R &amp; R</li> <li>• K8 Supermart Holdings</li> <li>• SKCC Beauty International Sdn Bhd (“<b>SKCC Beauty International</b>”)</li> <li>• SKCC Laboratories</li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is or previously was also a director and/or major shareholder of the entities that transacted with KKSMST	Administrative expenses payable by KKSMST to the related parties including, for costs associated with the upkeep and maintenance of IT software, KKSMST's assets, equipment and vehicles, services and management fees and staff-related expenses (e.g., training and welfare)	4,842  (Represents 2.9% of our Group's administrative expenses)	6,414  (Represents 3.0% of our Group's administrative expenses)	3,981  (Represents 1.7% of our Group's administrative expenses)	633
7.	KKSMST and the following entities in which DSKK, directly and indirectly, has an interest: <ul style="list-style-type: none"> <li>• 88C Bakery Cafe</li> <li>• K8 DC Management</li> <li>• K8 Kopitiam (S)<sup>(1)</sup></li> <li>• K8 Motorsports</li> <li>• K8 R &amp; R</li> <li>• SKCC Beauty International</li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is or previously was also a director and/or major shareholder of the entities that transacted with KKSMST	Salary reimbursement payable by related parties to KKSMST	1,820  (Represents 19.7% of our Group's other income)	1,582  (Represents 19.2% of our Group's other income)	821  (Represents 14.4% of our Group's other income)	12

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	From 1 July 2025 to the LPD
				RM'000	RM'000	RM'000	RM'000
8.	KKSMST and Happy Momentum	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and a major shareholder of Happy Momentum by virtue of interest held by him and his spouse in Tmall Commerce Sdn Bhd	Our customer payments for bill payment and top-up services (such as top-up/reloads for mobile service providers and utility bills payment) via Happy Momentum's payment gateway platform, net of our earned commission	70,378 <sup>^</sup>	95,090 <sup>^</sup>	-	-
			Listing fee and onboarding fee for e-wallet services provided via Happy Momentum's payment gateway platform	-	105	84	-
					(Negligible contribution to our Group's revenue)	(Negligible contribution to our Group's revenue)	
9.	KKSMST and K8 Kopitiam (S)	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a major shareholder of K8 Kopitiam (S) and previously a director of K8 Kopitiam (S)	Rental income (including rental deposit) received by KKSMST (landlord) from K8 Kopitiam (S) in respect of the shophouse at PT21074 ground floor (partial), Jalan Permai 2, 69000 Genting Highlands, Pahang	144	158	158	111
				(Represents 1.6% of our Group's other income)	(Represents 1.9% of our Group's other income)	(Represents 2.8% of our Group's other income)	
			<i>See Note (4) for the salient terms of the tenancy agreement between K8 Kopitiam (S) and KKSMST</i>				

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	From 1 July 2025 to the LPD
				RM'000	RM'000	RM'000	RM'000
10.	KKSMST and KK Digital <sup>(2)</sup>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He was also a major shareholder of KK Digital until he disposed his interest on 11 April 2025	Rental income (including rental deposit) received by KKSMST (landlord) from KK Digital in respect of unit of shop office at Menara KK, T6-01-04, Tower 6, Lingkaran Maju, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, 57000 Kuala Lumpur	34  (Represents 0.4% of our Group's other income)	30  (Represents 0.4% of our Group's other income)	25  (Represents 0.4% of our Group's other income)	-
11.	KKSMST and Supergold Development	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of Supergold Development	Rental expenses payable by KKSMST to Supergold Development (landlord) in respect of rental of hostel premises at No. 17-3A, Jalan 2/116B, Kuchai Entrepreneurs Park, Off Jalan Kuchai Lama, 58200 Kuala Lumpur  <i>See Note (5)(a) for the salient terms of the tenancy agreement between Supergold Development and KKSMST</i>	4  (Negligible contribution to our Group's administrative expenses)	4  (Negligible contribution to our Group's administrative expenses)	5  (Negligible contribution to our Group's administrative expenses)	6
			Rental expenses payable by KKSMST to Supergold Development (landlord) in respect of rental of hostel premises at No. 17-1A, Jalan 2/116B, Kuchai Entrepreneurs Park, Off Jalan Kuchai Lama, 58200 Kuala Lumpur	-	-	2  (Negligible contribution to our Group's administrative expenses)	6

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	
			<i>See Note (5)(b) for the salient terms of the tenancy agreement between Supergold Development and KKSMST</i>				
			Rental expenses payable by KKSMST to Supergold Development (landlord) in respect of rental of shoplot premises at No. 12-G, Plaza Citra, Jalan Citra, 43000 Kajang, Selangor	24 (Negligible contribution to our Group's administrative expenses)	30 (Negligible contribution to our Group's administrative expenses)	38 (Negligible contribution to our Group's administrative expenses)	36
			<i>See Note (5)(c) for the salient terms of the tenancy agreement between Supergold Development and KKSMST</i>				
			Rental expenses payable by KKSMST to Supergold Development (landlord) in respect of rental of two units of shoplot premises at No. 33 & 35, Jalan 3/125D, Taman Desa Petaling, 57100 Kuala Lumpur. ("Taman Desa Petaling Store")	24 (Negligible contribution to our Group's administrative expenses)	42 (Negligible contribution to our Group's administrative expenses)	60 (Negligible contribution to our Group's administrative expenses)	77
			<i>See Note (5)(d) for the salient terms of the tenancy agreement between Supergold Development and KKSMST</i>				

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	From 1 July 2025 to the LPD
				RM'000	RM'000	RM'000	RM'000
12.	KKSMST and K8 Superstore	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of K8 Superstore	Rental expenses payable by KKSMST to K8 Superstore (landlord) in respect of rental of shoplot premises at No. 19, Jalan Kesuma 3/2, Bandar Tasik Kesuma, 43700 Beranang, Selangor  <i>See Note (6)(a) for the salient terms of the tenancy agreement between K8 Superstore and KKSMST</i>	18  (Negligible contribution to our Group's administrative expenses)	29  (Negligible contribution to our Group's administrative expenses)	40  (Negligible contribution to our Group's administrative expenses)	26
			Rental expenses payable by KKSMST to K8 Superstore (landlord) in respect of rental of shoplot premises at No. 5-GF, Jalan 2/116B, Kuchai Entrepreneurs Park, Off Jalan Kuchai Lama, 58200 Kuala Lumpur  <i>See Note (6)(b) for the salient terms of the tenancy agreement between K8 Superstore and KKSMST</i>	16  (Negligible contribution to our Group's administrative expenses)	22  (Negligible contribution to our Group's administrative expenses)	28  (Negligible contribution to our Group's administrative expenses)	18

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	From 1 July 2025 to the LPD
				RM'000	RM'000	RM'000	RM'000
13.	KKSMST and K8 Supermart Holdings	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of K8 Supermart Holdings	Rental expenses payable by KKSMST to K8 Supermart Holdings (landlord) in respect of rental of shoplot premises at No. 93, Ground Floor, Jalan Sultan, 50000 Kuala Lumpur  <i>See Note (7)(a) for the salient terms of the tenancy agreement between K8 Supermart Holdings and KKSMST</i>	85  (Represents 0.1% of our Group's administrative expenses)	117  (Represents 0.1% of our Group's administrative expenses)	176  (Represents 0.1% of our Group's administrative expenses)	156
			Rental income (including rental deposit) received by KKSMST (landlord) from K8 Supermart Holdings in respect of rental of shop office at Menara KK, T6-3B-02, Tower 6, Lingkaran Maju, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, 57000 Kuala Lumpur  <i>See Note (7)(b) for the salient terms of the tenancy agreement between K8 Supermart Holdings and KKSMST</i>	-	-	-	22

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	RM'000
14.	KKSMST and SKCC Corporation Sdn Bhd ("SKCC Corporation")	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of SKCC Corporation	Rental expenses payable by KKSMST to SKCC Corporation (landlord) in respect of rental of ground floor retail space unit at No. 868, Ground Floor, Kelab Pangsapuri Ridzuan, Pangsapuri Ridzuan, Jalan PJS 10/11, Bandar Sri Subang, 46000 Petaling Jaya, Selangor  <i>See Note (8)(a) for the salient terms of the tenancy agreement between SKCC Corporation and KKSMST</i>	20  (Negligible contribution to our Group's administrative expenses)	20  (Negligible contribution to our Group's administrative expenses)	20  (Negligible contribution to our Group's administrative expenses)	14
			Rental expenses payable by KKSMST to SKCC Corporation (landlord) in respect of rental of hostel premises at C2-22P & C3-22P, Amber Court, 69000 Genting Highlands, Pahang  <i>See Note (8)(b) for the salient terms of the tenancy agreement between SKCC Corporation and KKSMST</i>	21  (Negligible contribution to our Group's administrative expenses)	21  (Negligible contribution to our Group's administrative expenses)	21  (Negligible contribution to our Group's administrative expenses)	14

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	RM'000
15.	KKSMST and SKCC Development & Construction	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of SKCC Development & Construction	Rental expenses payable by KKSMST to SKCC Development & Construction (landlord) in respect of rental of shoplot premises at No. 26 (Ground Floor), Jalan 1, Kampung Baru Salak Selatan, 57100 Kuala Lumpur  <i>See Note (9) for the salient terms of the tenancy agreement between SKCC Development &amp; Construction and KKSMST</i>	36  (Negligible contribution to our Group's administrative expenses)	36  (Negligible contribution to our Group's administrative expenses)	36  (Negligible contribution to our Group's administrative expenses)	40
			Rental expenses payable by KKSMST to SKCC Development & Construction (landlord) in respect of rental of shoplot premises for hostel at No. 26 (First Floor), Jalan 1, Kampung Baru Salak Selatan, 57100 Kuala Lumpur  <i>See Note (9) for the salient terms of the tenancy agreement between SKCC Development &amp; Construction and KKSMST</i>	12  (Negligible contribution to our Group's administrative expenses)	12  (Negligible contribution to our Group's administrative expenses)	12  (Negligible contribution to our Group's administrative expenses)	12

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	
16.	KKSMST and K3 Systems	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of K3 Systems	Rental income received by KKSMST (landlord) from K3 Systems in respect of rental of a portion of shop office at Menara KK, T6-03-01, Tower 6, Lingkaran Maju, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, 57000 Kuala Lumpur  <i>See Note (10) for the salient terms of the tenancy agreement between K3 Systems and KKSMST</i>	-	3	10	7
					(Negligible contribution to our Group's other income)	(Represents 0.2% of our Group's other income)	
17.	KKSMST and DSKK, Candy Chai, Robert Chai and John Chai	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources  DSKK is the brother of Candy Chai, Robert Chai and John Chai	Rental expenses payable by KKSMST to DSKK, Candy Chai, Robert Chai and John Chai (landlords) in respect of rental of shoptlot premises at No. 14, Jalan Penrissen, Kota Sentosa, 93250 Kuching, Sarawak  <i>See Note (11) for the salient terms of the tenancy agreement between KKSMST and the landlords</i>	69	69	69	51
				(Negligible contribution to our Group's administrative expenses)	(Negligible contribution to our Group's administrative expenses)	(Negligible contribution to our Group's administrative expenses)	

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	
18.	KKSMST and KK Super (MM2H) Sdn Bhd ("KK Super (MM2H)")	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and/or major shareholder of KK Super (MM2H)	Rental income received by KKSMST (landlord) from KK Super (MM2H) in respect of rental of a portion of office at Menara KK, T6-04-02, Tower 6, Lingkaran Maju, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, 57000 Kuala Lumpur  <i>See Note (12) for the salient terms of the tenancy agreement between KK Super (MM2H) and KKSMST</i>	-	-	3  (Represents 0.1% of our Group's other income)	4
19.	KKSMST and DSKK	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources	Rental expenses payable by KKSMST to DSKK (landlord) in respect of rental of shoplot premises at No. 1, Jalan Equine Park 9D, Taman Equine, Bandar Putra Permai, 43300 Seri Kembangan, Selangor  <i>See Note (13(a)) for the salient terms of the tenancy agreement between DSKK and KKSMST</i>	-	-	178  (Represents 0.1% of our Group's administrative expenses)	92
			Rental expenses payable by KKSMST to DSKK (landlord) in respect of rental of hostel at 22-17-3, Winner Court A, Blok 22, Jalan 1/125A, Desa Petaling, 57100 Kuala Lumpur	-	-	-	8

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			From 1 July 2025 to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	RM'000
			<i>See Note (13(b)) for the salient terms of the tenancy agreement between DSJK and KKSMSST</i>				
20.	KKSMST and K8 R & R	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of K8 R & R	Rental expenses (including rental deposit) payable by KKSMST to K8 R & R (landlord) in respect of rental of shoplot at No. 126G, Jalan Pahang, Gombak, 53000 Kuala Lumpur.	-	-	-	27
			<i>See Note (14) for the salient terms of the tenancy arrangement between KKSMST and K8 R &amp; R</i>				
21.	KKSMST and K8 Megasave Sdn Bhd (formerly known as KK2 Megasave Sdn Bhd) ("K8 Megasave")	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a director and major shareholder of K8 Megasave	Rental expenses (including rental deposit) payable by KKSMST to K8 Megasave (landlord) in respect of rental of shop office at Menara KK, T3-01-04, Tower 6, Maju Link, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, 57000 Kuala Lumpur.	-	-	-	5
			<i>See Note (15) for the salient terms of the tenancy arrangement between KKSMST and K8 Megasave</i>				

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	From 1 July 2025 to the LPD
				RM'000	RM'000	RM'000	RM'000
22.	KKSMST and the following entities in which DSKK has or previously had an interest: <ul style="list-style-type: none"> <li>• 88C Bakery Cafe</li> <li>• K8 DC Management</li> <li>• Happy Momentum</li> <li>• K8 Kopitiam (S)<sup>(1)</sup></li> <li>• K8 Motorsports</li> <li>• K8 R &amp; R</li> <li>• KK Digital<sup>(2)</sup></li> <li>• SKCC E Solutions Sdn Bhd (“SKCC E Solutions”)</li> <li>• SKCC Corporation</li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is or previously was also a director and/or major shareholder of the entities that transacted with KKSMST	<p>Rental income received by KKSMST in respect of 11 properties comprising apartment, shoplots, offices and factory</p> <p>The tenancy agreements between KKSMST and the entities that transacted with KKSMST have been terminated as at the LPD</p>	194	171	15	-
				(Represents 2.1% of our Group's other income)	(Represents 2.1% of our Group's other income)	(Represents 0.3% of our Group's other income)	
			<p>Rental expenses payable by KKSMST in respect of two properties comprising one factory and one shoplot</p> <p>The tenancy agreements between KKSMST and the entities that transacted with KKSMST have been terminated as at the LPD</p>	381	396	384	65
				(Represents 0.2% of our Group's administrative expenses)	(Represents 0.2% of our Group's administrative expenses)	(Represents 0.2% of our Group's administrative expenses)	
23.	KKSMST and DSKK	DSKK is the Director and major shareholder of our Company	Disposal of the Carved-Out Properties as part of the Internal Restructuring undertaken by KKSMST. Further details on the Carved-Out Properties are set out in Section 6.1.2 of this Prospectus	-	5,361	-	-
					(Represents 2.0% of our Group's NA)		

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	From 1 July 2025 to the LPD
				RM'000	RM'000	RM'000	RM'000
24.	KK Mega Hugo and Mega Hugo Holdings	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. He is also a major shareholder and director of Mega Hugo Holdings	Assignment of trademarks pursuant to a Deed of Assignment dated 6 September 2024 between KK Mega Hugo and Mego Hugo Holdings	-	-	*	-
25.	KKSMST and the following parties <ul style="list-style-type: none"> <li>• DSKK; and</li> <li>• DSL</li> </ul>	DSKK and DSL are the Director and major shareholder of our Company. DSL is the spouse of DSKK	Disposal of subsidiaries by KKSMST as part of the Internal Restructuring undertaken by KKSMST. Further details on the disposal of the subsidiaries are set out in Section 6.1.2 of this Prospectus	-	16,429 (Represents 6.3% of our Group's NA)	-	-
26.	KK Mart Retail and the following parties <ul style="list-style-type: none"> <li>• DSKK; and</li> <li>• DSL</li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. DSL is the spouse of DSKK	Acquisition of KKSMST by KK Mart Retail as part of the Internal Restructuring undertaken by KKSMST. Further details on the acquisition are set out in Section 6.1.2 of this Prospectus	-	246,619 (Represents 94.3% of our Group's NA)	-	-

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

No.	Transacting parties	Nature of relationship	Nature of transaction	Transaction value			
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	From 1 July 2025 to the LPD
				RM'000	RM'000	RM'000	RM'000
27.	KK Mart Retail and the following parties <ul style="list-style-type: none"> <li>• DSKK; and</li> <li>• DSL</li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. DSL is the spouse of DSKK	Acquisition of KK Megamart, a dormant company, as part of the Internal Restructuring undertaken by KKSMST  The purchase consideration for the said acquisition was paid on 11 September 2025 and the acquisition was completed on 17 September 2025	-	-	-	103
28.	KK Mart Retail and the following parties <ul style="list-style-type: none"> <li>• DSKK; and</li> <li>• DSL</li> </ul>	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources. DSL is the spouse of DSKK	Acquisition of KK Supermart, a dormant company, as part of the Internal Restructuring undertaken by KKSMST  The purchase consideration for the said acquisition was paid on 11 September 2025 and the acquisition was completed on 29 September 2025	-	-	-	*
29.	KKSMST and DSKK	DSKK is the Director and major shareholder of our Company by virtue of interest held by him and his spouse in K8 Resources.	Sales of KK Super Mart cash vouchers	-	-	-	8

**10. RELATED PARTY TRANSACTIONS (Cont'd)****Notes:**

- \* Negligible
- ^ For clarification, these transaction values represent the total reload or bill payment amounts (net of our earned commission) and are not recognised as our revenue as we only earn commissions for such services.
- (1) DSKK has ceased to be a director of K8 Kopitiam (S) on 26 March 2025.
- (2) DSKK has, on 11 April 2025, disposed of his entire shareholding in KK Digital and ceased to be a director on the same date.
- (3) DSKK has ceased to be a director of K3 F&B on 11 August 2025.
- (4) In respect of the salient terms of the tenancy agreement dated 22 July 2021 between KKSMST and K8 Kopitiam (S), K8 Kopitiam (S) rented a portion of the premises at Lot PT21074 (Ground Floor), Jalan Permai 2, 69000 Genting Highlands, Pahang from KKSMST and the tenure of the tenancy was from 6 February 2021 to 15 September 2023 with an option to renew for a further one term of two years and seven months, and was renewed from 16 September 2023 to 15 September 2026. The monthly rental rate was revised from RM12,000 to RM13,200 (subject to SST) since 16 September 2023. KKSMST is entitled to terminate the tenancy at any time by providing a two months' written notice. In the event K8 Kopitiam (S) early terminates the tenancy, KKSMST may forfeit the deposit and is entitled for a compensation of the sum equivalent to the monthly rental of the remaining unexpired term and/or renewal term.
- (5) The salient terms of the tenancy arrangements between KKSMST and Supergold Development are as follows:
- (a) In respect of the tenancy agreement dated 17 April 2025, KKSMST rented the premises at No. 17-3A, Jalan 2/116B, Kuchai Entrepreneurs Park, Off Jalan Kuchai Lama, 58200 Kuala Lumpur from Supergold Development, the tenure of the tenancy is from 1 April 2025 to 31 March 2027 with an automatic renewal for a further two years and the monthly rental rate is RM750. KKSMST is entitled to terminate the tenancy by giving one month's written notice.
- (b) In respect of the tenancy agreement dated 17 April 2025, KKSMST rented the premises at No. 17-1A, Jalan 2/116B, Kuchai Entrepreneurs Park, Off Jalan Kuchai Lama, 58200 Kuala Lumpur from Supergold Development, the tenure of the tenancy is from 1 April 2025 to 31 March 2027 with an automatic renewal for a further two years and the monthly rental rate is RM750. KKSMST is entitled to terminate the tenancy by giving one month's written notice.
- (c) In respect of the tenancy agreement dated 20 May 2013, KKSMST rented the premises at No. 12-G, Plaza Citra, Jalan Citra, 43000 Kajang, Selangor from Supergold Development, the tenure of the tenancy was from 1 June 2013 to 31 May 2016 with an automatic renewal for a further five terms of three years, and was renewed from 1 June 2025 to 31 May 2028. The monthly rental rate is RM4,500. Prior to that, the monthly rental rate was RM3,000 and the parties agreed to a rebated monthly rental rate of RM2,000 with effect from January 2023 until December 2023. KKSMST may terminate the tenancy by giving a three months' written notice.

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

- (d) *KKSMST rented the Taman Desa Petaling Store from Supergold Development and the tenancy was renewed from 22 September 2025 to 21 September 2028, with an option to renew for a further two terms for three years each, by way of a tenancy agreement dated 22 September 2025. The monthly rental rate is RM12,000. KKSMST may terminate the tenancy by giving a three months' written notice.*
- (6) *The salient terms of the tenancy agreements between KKSMST and K8 Superstore are as follows:*
- (a) *In respect of the tenancy agreement dated 30 September 2020, KKSMST rented the premises at No. 19, Jalan Kesuma 3/2, Bandar Tasik Kesuma, 43700 Beranang, Selangor from K8 Superstore, the tenure of the tenancy was from 1 December 2020 to 30 November 2023 with an option to renew for a further five terms of three years, and was renewed from 1 December 2023 to 30 November 2026. The monthly rental rate is RM3,300. Prior to that, the parties agreed to a rebated monthly rental rate of RM1,500 from 1 January 2023 to 31 December 2023. KKSMST may terminate the tenancy by giving a three months' written notice.*
- (b) *In respect of the tenancy agreement dated 1 July 2021, KKSMST rented the premises at No. 5-GF, Jalan 2/116B, Kuchai Entrepreneurs Park, Off Jalan Kuchai Lama, 58200 Kuala Lumpur from K8 Superstore, the tenure of the tenancy was from 12 May 2021 to 31 July 2023 with an option to renew for a further one term of two years and half months, and the tenancy was renewed from 22 September 2025 to 21 September 2027, with an option to renew for a further two terms for three years each, by way of a tenancy agreement dated 22 September 2025. The monthly rental rate is RM2,300. KKSMST may terminate the tenancy by giving a three months' written notice.*
- (7) *The salient terms of the tenancy agreements between KKSMST and K8 Supermart Holdings are as follows:*
- (a) *In respect of the salient terms of the tenancy agreement dated 5 October 2021 between KKSMST and K8 Supermart Holdings, KKSMST rented the premises at No. 93, Ground Floor, Jalan Sultan, 50000 Kuala Lumpur from K8 Supermart Holdings, the tenure of the tenancy was from 1 October 2021 to 30 September 2022 with an option to renew for a further two terms of one year each, and was renewed from 1 October 2022 to 31 January 2027. The monthly rental rate is RM19,500. However, KKSMST received a rebate of RM9,750 effective from 1 July 2021 until 31 December 2024. K8 Supermart Holdings is entitled to terminate the tenancy at any time by providing a two months' written notice and the deposit will be refunded to KKSMST. In the event KKSMST early terminates the tenancy, K8 Supermart Holdings may forfeit the deposit and is entitled for a compensation of the sum equivalent to the monthly rental of the remaining unexpired term and/or renewal term.*
- (b) *In respect of the salient terms of the tenancy agreement dated 26 December 2025 between KKSMST and K8 Supermart Holdings, K8 Supermart Holdings rented the office in Menara KK, T6-3B-02, Tower 6 Maju Link, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, Kuala Lumpur from KKSMST with monthly rental rate at RM4,200 (subject to SST). The tenure of the tenancy was from 1 December 2025 to 30 November 2028 with an option to renew for a further two terms of three years each.*

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

- (8) *The salient terms of the tenancy arrangements between KKSMST and SKCC Corporation are as follows:*
- (a) *KKSMST rented the premises at No. 868, Ground Floor, Kelab Pangsapuri Ridzuan, Pangsapuri Ridzuan, Jalan PJS 10/11, Bandar Sri Subang, 46000 Petaling Jaya, Selangor from SKCC Corporation and the tenancy was renewed from 22 September 2025 to 21 September 2028, with an option to renew for a further two terms for three years each, by way of a tenancy agreement dated 22 September 2025. The monthly rental rate is RM1,700. KKSMST may terminate the tenancy by giving a three months' written notice.*
- (b) *In respect of the tenancy agreement dated 21 January 2022, KKSMST rented the premises at C2-22P & C3-22P, Amber Court, 69000 Genting Highlands, Pahang from SKCC Corporation, the tenure of the tenancy was from 15 January 2022 to 14 January 2024 with an automatic renewal for a further three terms for two years, and was renewed from 15 January 2024 to 14 January 2026. The monthly rental rate is RM1,760. KKSMST may terminate tenancy by giving a three months' written notice.*
- (9) *In respect of the salient terms of the tenancy agreement dated 21 September 2020, KKSMST rented the premises at No. 26 (Ground Floor & First Floor), Jalan 1, Kampung Baru Salak Selatan, 57100 Kuala Lumpur from SKCC Development & Construction, the tenure of the tenancy was from 1 April 2020 until 31 March 2023 with an option to renew for a further five terms of three years. The monthly rental rate was RM6,500 for both the Ground Floor and First Floor. The tenancy was renewed from 1 April 2023 to 31 March 2026 and the monthly rental rate was adjusted to RM4,000 until further notice. Subsequently, the monthly rental rate was revised back to RM6,500 with effect from 1 July 2025.*
- (10) *In respect of the salient terms of the tenancy agreement dated 20 March 2024 between KKSMST and K3 Systems, K3 Systems rented a portion of the premises at Menara KK, T6-03-01, Tower 6, Lingkaran Maju, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, 57000 Kuala Lumpur from KKSMST, the tenure of the tenancy is from 1 March 2024 until 28 February 2026. The monthly rental rate is RM800 (subject to SST).*
- (11) *KKSMST rented the premises at No. 14 (Ground Floor), Kota Sentosa, Jalan Penrissen, 93250 Kuching, Sarawak, East Malaysia from DSKK, Candy Chai, Robert Chai and John Chai and the tenancy was renewed from 1 May 2025 to 30 April 2028, with an option to renew for a further two terms for three years each, by way of a tenancy agreement dated 22 September 2025 between KKSMST and DSKK, Candy Chai, Robert Chai and John Chai. The monthly rental rate is RM6,300. KKSMST may terminate tenancy by giving a three months' written notice.*
- (12) *In respect of the salient terms of the tenancy agreement dated 14 February 2025 between KKSMST and KK Super (MM2H), KK Super (MM2H) rented the premises at Menara KK, T6-04-02, Tower 6, Lingkaran Maju, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, 57000 Kuala Lumpur from KKSMST, the tenure of the tenancy is from 1 February 2025 until 31 January 2028 with an option to renew for a further term from 1 February 2028 until 31 January 2031. The monthly rental rate is RM500. KKSMST may terminate the tenancy by giving a one month's prior notice (subject to SST).*
- (13) *The salient terms of the tenancy agreements between KKSMST and DSKK are as follows:*
- (a) *In respect of the tenancy agreement dated 15 May 2025, KKSMST rented the premises at No.1, Jalan Equine Park 9D, Taman Equine, Bandar Putra Permai, 43300 Seri Kembangan, Selangor from DSKK, the tenure of the tenancy is from 1 March 2024 to 28 February 2027 with an automatic renewal for a further three years and the monthly rental rate for the first year is RM11,000, the second year is RM11,500 and the third year is RM12,000. KKSMST is entitled to terminate the tenancy by giving three months' written notice. The rentals payable for the period between 1 March 2024 to 30 June 2024 were paid by KKSMST to DSKK upon signing of the tenancy agreement on 15 May 2025.*

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

- (b) *In respect of the tenancy agreement dated 21 May 2025, KKSMST rented the premises at 22-17-3, Winner Court A, Blok 22, Jalan 1/125A, Desa Petaling, 57100 Kuala Lumpur from DSKK, the tenure of the tenancy is from 1 July 2025 to 30 June 2027 with an automatic renewal for a further two years and the monthly rental rate is RM1,000. KKSMST is entitled to terminate the tenancy by giving one month's written notice.*
- (14) *In respect of the salient terms of the tenancy arrangement between KKSMST and K8 R & R, KKSMST rented the shoplot at No. 126G, Jalan Pahang, Gombak, 53000 Kuala Lumpur from K8 R & R, the tenure of the tenancy is from 1 October 2025 until 30 September 2026. The monthly rental rate is RM3,400.*
- (15) *In respect of the salient terms of the tenancy arrangement between KKSMST and K8 Megasave, KKSMST rented the shop office at Menara KK, T3-01-04, Tower 6, Maju Link, Jalan Lingkaran Tengah 2, Bandar Tasik Selatan, 57000 Kuala Lumpur from K8 Megasave, the tenure of the tenancy is from 1 April 2025 until 31 March 2028. Notwithstanding, the rentals payable for the period between 1 April 2025 to 31 December 2025 were paid to the previous landlord and subsequently remitted to K8 Megasave. The monthly rental rate for the period from 1 April 2025 to 30 September 2026 is RM2,500, and for the period from 1 October 2026 to 31 March 2028 is RM4,500.*

As shown in the table above, our Company entered into multiple tenancy agreements with certain related parties to rent properties for our Group's operations. The following related party transactions were not transacted on an arm's length basis and on normal commercial terms which were not more favourable to the related parties than those generally available to third parties as the monthly rental rates for the following properties were lower than the market rental rates:

- (a) rental expense paid to Supergold Development for Taman Desa Petaling Store (see Item 11 above); and
- (b) rental income received by KKSMST (landlord) from K8 Motorsports in respect of rental of a portion of premises at Lot 34358, Jalan 3/125D, Taman Desa Petaling, 57100 Kuala Lumpur, which has expired on 30 June 2025 (see Item 22 above).

Further, the Deed of Assignment dated 6 September 2024 between Mega Hugo Holdings and KK Mega Hugo where Mega Hugo Holdings had assigned the "KK" trademarks for the territory of Malaysia absolutely to KK Mega Hugo for a nominal consideration, was not entered into on an arm's length basis.

Although the abovementioned related party transactions were not carried out on arm's length basis and were not commercial terms, these related party transactions were not unfavourable to the Group due to the following reasons:

- (a) rental expense for Taman Desa Petaling Store was below the prevailing market rental rate, resulting in lower rental expense that were favourable and not detrimental to our Group. Notwithstanding, the monthly rental rate of Taman Desa Petaling Store has been revised in accordance with market rental rate which has been formalised via a rental revision letter dated 26 September 2025;
- (b) although the rental income received from K8 Motorsports pursuant to the tenancy agreement between KKSMST and K8 Motorsports was below the prevailing market rate, KKSMST has already terminated the tenancy agreement on 30 June 2025; and

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

- (c) the assignment of “KK” trademarks to KK Mega Hugo for the usage of such “KK” trademarks in Malaysia is a one-off transaction and is favourable and not detrimental to our Group as it allows the Group to use the trademarks at a nominal consideration.

Save for the abovementioned related party transactions, our Directors are of the view that all the related party transactions of our Group were transacted on an arm’s length basis and on normal commercial terms which were not more favourable to the related parties than those generally available to third parties and were not detrimental to our non-interested shareholders based on the following considerations:

- (a) for the rental of properties, rental rates of comparable units located in the vicinity of the relevant property and the salient terms of the tenancy agreements; and
- (b) for the recurrent related party transactions that are trading or revenue nature, the selling prices and the charges were either comparable to those generally charged by third parties for similar transactions or arrived at based on the cost-plus method.

Barring any unforeseen circumstances, our Company intends to renew the tenancy agreements entered into with the abovementioned related parties. The renewal terms of the tenancy agreements with the related parties will be reviewed by our Audit Committee and if the related parties (landlords) revise and charge rental rates that are materially higher than those that would be generally available to third parties, our Company will relocate the operations at these properties to other places.

Our Directors also confirm that there are no other material related party transactions that have been entered into by our Group that involve the interest, direct or indirect, of our Directors, major shareholders and/or persons connected to them but not yet effected up to the date of this Prospectus. After our Listing, we will be required to seek our shareholders’ approval each time we enter into a material related party transaction in accordance with the Listing Requirements. However, if the related party transactions can be deemed as recurrent related party transactions, we may seek a general mandate from our shareholders (which mandate would typically be renewed as required at each AGM of our Company) to enter into such recurrent transactions without having to seek separate shareholders’ approval each time we wish to enter into such recurrent related party transactions during the validity period of the mandate.

In addition, to safeguard the interest of our Group and our non-interested shareholders, and to mitigate any potential conflict of interest situation, our Audit Committee will, among others, supervise and monitor any recurrent related party transaction and the terms thereof and report to our Board for further action, as set out in Section 10.2.1 of this Prospectus.

**10.1.2 Related party transactions entered into that are unusual in their nature or conditions**

There are no transactions that are unusual in their nature or conditions, involving goods, services, tangible or intangible assets to which we were a party in respect of the Financial Years / Period Under Review and up to the LPD.

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

### 10.1.3 Material outstanding loans and/or financial assistance (including guarantees of any kind)

#### (i) Material outstanding loans and/or financial assistance (including guarantees of any kind) made to or for the benefit of related parties

Save as disclosed below, there are no material outstanding loans or financial assistance (including guarantees of any kind) made by our Group to or for the benefit of our related parties in respect of the Financial Years Under Review and up to the LPD:

No.	Name of related party and nature of relationship	Name of entity extending the loan	Nature of transaction	Principal outstanding amount			
				As at 30 June 2023	As at 30 June 2024	As at 30 June 2025	As at the LPD
				RM'000	RM'000	RM'000	RM'000
1.	DSKK and the following entities: <ul style="list-style-type: none"> <li>• 88C Bakery Cafe</li> <li>• K3 F&amp;B</li> <li>• Citta Worldwide Sdn Bhd</li> <li>• K8 DC Management</li> <li>• K8 Kopitiam (S)</li> <li>• K8 Megasave</li> <li>• K8 R &amp; R</li> <li>• K8 Safeguards Sdn Bhd (<i>formerly known as KK2 Safeguards Sdn Bhd</i>)</li> <li>• K8 Supermart Holdings</li> <li>• SKCC Beauty International</li> <li>• SKCC Corporation</li> <li>• SKCC E Solutions</li> <li>• SKCC Laboratories</li> <li>• SKCC Lifetech Sdn Bhd</li> <li>• Happy Momentum</li> <li>• K3 Systems</li> <li>• SKCC Development &amp; Construction</li> <li>• Baiwago Malaysia Sdn Bhd</li> </ul>	KKSMST	Payment on behalf of and/or amounts extended by KKSMST to the aforesaid companies for working capital purposes  These amounts were unsecured, without fixed repayment term and do not carry any interest	84,634	79,490	11	-

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

No.	Name of related party and nature of relationship	Name of entity extending the loan	Nature of transaction	Principal outstanding amount			
				As at 30 June 2023 RM'000	As at 30 June 2024 RM'000	As at 30 June 2025 RM'000	As at the LPD RM'000
	<ul style="list-style-type: none"> <li>K8 Food Industries Sdn Bhd</li> <li>KK Super (MM2H)</li> <li>K8 Superstore</li> <li>Supergold Development</li> </ul>						
2.	Prasarana Juara Sdn Bhd ("Prasarana Juara")  DSKK and DSL are the directors and shareholders of Prasarana Juara, holding 90.0% and 10.0% direct equity interest respectively.	KKSMST	Amount owing by Prasarana Juara to KKSMST for the funding of a housing development project by Prasarana Juara ("Prasarana Project Investment")  The Prasarana Project Investment was unsecured. It was repayable in 120 fixed monthly instalments, calculated based on a pre-agreed profit margin. The repayments commenced upon the expiry of 5 years from the date of the CCC issuance or after 50% of the properties constructed by Prasarana Juara had been sold	23,131	14,855	-	-

The payment on behalf and amounts extended by our Group to related parties were unsecured, interest-free or provided at a below-market return rate and therefore, were not on an arm's length basis and not on normal commercial terms. However, these amounts owing by related parties have been fully settled as at the LPD.

**10. RELATED PARTY TRANSACTIONS (Cont'd)****(ii) Material outstanding loans and/or financial assistance (including guarantees of any kind) made by related parties for the benefit of our Group**

Save as disclosed below, there are no material outstanding loans or financial assistance (including guarantees of any kind) made by related parties for the benefit of our Group in respect of the Financial Years Under Review and up to the LPD:

No.	Name of related party	Name of entity receiving the loan	Nature of transaction	Transaction value			From 1 July 2025 up to the LPD
				FYE 30 June 2023	FYE 30 June 2024	FYE 30 June 2025	
				RM'000	RM'000	RM'000	RM'000
1.	DSKK	KK Mart	The amount was extended to fund the set-up of the business  Non-trade in nature, unsecured, interest free and repayable on demand	-	743	-	-
		KK Mega Hugo	The amount was extended to fund the set-up of the business  Non-trade in nature, unsecured, interest free and repayable on demand	-	3	-	-
		KK Supermart	The amount was extended to fund the corporate secretarial expenses and professional fees  Non-trade in nature, unsecured, interest free and repayable on demand	16	22	25	-
		KK Megamart	The amount was extended to fund the corporate secretarial expenses and professional fees  Non-trade in nature, unsecured, interest free and repayable on demand	15	18	24	-

## 10. RELATED PARTY TRANSACTIONS (Cont'd)

The above advances by DSKK to our Group were unsecured and interest-free and therefore were not on an arm's length basis and not on normal commercial terms. However, these advances are not unfavourable to our Group and the amounts owing to related parties have been fully settled as at the LPD.

### 10.1.4 Upliftment of personal guarantees

Save as disclosed below, there are no other personal guarantees provided by the related parties to secure the banking facilities and hire purchase facilities extended by financial institutions to our Group:

<u>Financial institution</u>	<u>Personal Guarantor</u>
Al Rajhi Banking & Investment Corporation (Malaysia) Bhd	DSKK and DSL
CIMB Bank Berhad	DSKK and DSL
CIMB Islamic Bank Berhad	DSKK and DSL
Citibank Berhad	DSKK and DSL
Hong Leong Bank Berhad	DSKK and DSL
Malayan Banking Berhad	DSKK and DSL
Maybank Islamic Berhad	DSKK and DSL
Public Bank Berhad	DSKK and DSL
RHB Bank Berhad	DSKK and DSL

We have requested for the financiers to release and/or discharge the personal guarantees and where required to substitute the same with a corporate guarantee from our Company prior to our Listing. Until such release and/or discharge are obtained from the respective financiers, DSKK and DSL will continue to guarantee the banking facilities extended to our Group.

## 10.2 MONITORING AND OVERSIGHT OF RELATED PARTY TRANSACTIONS

### 10.2.1 Audit Committee review

Our Audit Committee reviews related party transactions and conflicts of interest situations that may arise within our Company or Group. Our Audit Committee also reviews any transaction, procedure or course of conduct that raises questions of management integrity including our related party transactions. In reviewing the related party transactions, the following, among other things will be considered:

- (i) the rationale and the cost/benefit to our Company are first considered;
- (ii) where possible, comparative quotes will be taken into consideration;
- (iii) that the transactions are based on normal commercial terms and not more favourable to the related parties than those generally available to third parties dealing on an arm's length basis; and
- (iv) that the transactions are not detrimental to our Company's non-interested shareholders.

All reviews by our Audit Committee are reported to our Board for its further action.

**10. RELATED PARTY TRANSACTIONS (Cont'd)**

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**10.2.2 Our Group's policy on related party transactions**

Related party transactions by their very nature, involve conflicts of interests between our Group and the related parties with whom our Group has entered into such transactions. Some of the officers and the directors of our Group are also officers, directors and in some cases, shareholders of the related parties of our Group, as disclosed in this Prospectus and, with respect to these related party transactions, may individually and in aggregate have conflicts of interest. It is the policy of our Group that all related party transactions are carried out on normal commercial terms which are not more favourable to the related parties than those generally available to the third parties dealing on an arm's length basis with our Group and are not to the detriment of our non-interested shareholders.

In addition, we plan to adopt a comprehensive corporate governance framework that meets best practice principles to mitigate any potential conflict of interest situations and intend for the framework to be guided by the Listing Requirements and MCGG upon our Listing. The procedures which may form part of the framework include, among others, the following:

- (i) our Board shall ensure that majority of our Board's members are Independent Directors and will undertake an annual assessment of our Independent Directors;
- (ii) our Directors will be required to immediately make full disclosure of any direct or indirect interest that they may have in any business enterprise that is engaged in or proposed to be engaged in a transaction with our Group, whether or not they believe it is a material transaction. Upon such disclosure, the interested Director shall be required to abstain from deliberation and voting on any resolution related to the related party transaction; and
- (iii) all existing or potential related party transactions would have to be disclosed by the interested party for management reporting. Our management will propose the transactions to our Audit Committee for evaluation and assessment who would in turn, make a recommendation to our Board.