Company No: 201360

RESTPOINT INVESTMENTS LIMITED
(Incorporated in British Virgin Islands)

FINANCIAL STATEMENTS

31 MARCH 2026

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RESTPOINT INVESTMENTS LIMITED

(Incorporated in British Virgin Islands)

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RESTPOINT INVESTMENTS LIMITED

(Incorporated in British Virgin Islands)

STATEMENT BY DIRECTOR

In the opinion of the Director, the financial statements set out on pages 7 to 16 are drawn up in accordance with the Company's accounting policies as disclosed in Note 3 to the financial statements.

Signed on behalf of the Board of Directors,

....	....
HONG KOK MENG	CHITHRA KANDASWAMY

Singapore
12 May 2026

Grant Thornton

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INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF

RESTPOINT INVESTMENTS LIMITED

(Incorporated in British Virgin Islands)
Company No: 201360

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of Restpoint Investments Limited, which comprise the statement of financial position as at 31 March 2026 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, as set out on pages 7 to 16.

In our opinion, the accompanying financial statements present fairly in all material respects in accordance with the Company's accounting policies as disclosed in Note 3 to the financial statements.

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 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.

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Emphasis of Matter - Basis of accounting and Restriction on Use and Distribution

We draw attention to Note 3 to the financial statements, which describes the Company's accounting policies. The financial statements are prepared for the purpose of providing information to the ultimate holding company, The Bombay Burmah Trading Corporation Limited, to enable it to prepare the consolidated financial statements. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the member of the Company and should not be used by or distributed to parties other than the member of the Company. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements in accordance with the Company's accounting policies and for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Company, the Directors are responsible for assessing 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 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 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.

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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:

- Identify and assess the risks of material misstatement of the financial statements 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 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.

- Conclude on the appropriateness of the 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 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 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 Company to cease to continue as a going concern.

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

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.

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Other Matter

The financial statements of the Company as at 31 March 2025 were audited by another firm of Chartered Accountants whose report dated 13 May 2025, expressed an unmodified opinion with emphasis of matter on the financial statements.

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

Kuala Lumpur
12 May 2026

Company No: 201360

RESTPOINT INVESTMENTS LIMITED

(Incorporated in British Virgin Islands)

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

	Note	2026 USD	2025 USD
ASSETS			
Non-current asset			
Investment in a subsidiary	4	1	1
Total non-current asset		1	1
Current assets			
Prepayments		3,255	2,844
Amount due from a related company	5	6,603,994	6,601,402
Amount due from subsidiaries	5	49,999	-
Cash and cash equivalents		23,793	86,126
Total current assets		6,681,041	6,690,372
Total assets		6,681,042	6,690,373
EQUITY AND LIABILITIES			
EQUITY			
Equity attributable to owner of the Company:-			
Share capital	6	1,317	1,317
Reserves	6	6,678,325	6,687,655
Total equity		6,679,642	6,688,972
LIABILITIES			
Current liabilities			
Accruals		1,400	1,400
Amount due to a subsidiary	5	-	1
Total liabilities		1,400	1,401
Total equity and liabilities		6,681,042	6,690,373

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

RESTPOINT INVESTMENTS LIMITED
(Incorporated in British Virgin Islands)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	2026 USD	2025 USD
Revenue	7	-	-
Other income		3,915	1,482
Administrative expenses		(13,245)	(24,702)
Loss before tax	8	(9,330)	(23,220)
Tax expense	9	-	-
Loss/Total comprehensive loss for the financial year		(9,330)	(23,220)

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

Company No: 201360

RESTPOINT INVESTMENTS LIMITED

(Incorporated in British Virgin Islands)

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Attributable to owner of the Company			
	Non-distributable		Distributable	
	Share capital USD	Share premium USD	Retained earnings USD	Total equity USD
At 1 April 2024	1,317	6,659,005	51,870	6,712,192
Total comprehensive loss for the financial year	-	-	(23,220)	(23,220)
At 31 March 2025	1,317	6,659,005	28,650	6,688,972
Total comprehensive loss for the financial year	-	-	(9,330)	(9,330)
At 31 March 2026	1,317	6,659,005	19,320	6,679,642

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

Company No: 201360

RESTPOINT INVESTMENTS LIMITED

(Incorporated in British Virgin Islands)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	2026 USD	2025 USD
OPERATING ACTIVITIES		
Loss for the financial year	(9,330)	(23,220)
Adjustment for:		
Unrealised gain on foreign exchange	(3,915)	(1,482)
Operating loss before changes in working capital	(13,245)	(24,702)
Changes in working capital:-		
Receivables	(411)	(2,844)
Payables	-	(550)
Cash used in operations/Net cash used in operating activities	(13,656)	(28,096)
INVESTING ACTIVITIES		
Repayment from a related company	-	11,007
Advance to subsidiaries	(50,000)	-
Net cash (used in)/from investing activities	(50,000)	11,007
CASH AND CASH EQUIVALENTS		
Net changes	(63,656)	(17,089)
Brought forward	86,126	103,650
Effects of foreign exchange rate changes	1,323	(435)
Carried forward	23,793	86,126

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

RESTPOINT INVESTMENTS LIMITED
(Incorporated in British Virgin Islands)

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2026

1. GENERAL INFORMATION

Restpoint Investments Limited is a limited liability company, incorporated and domiciled in British Virgin Islands. The registered office of the Company is located at P.O. Box 3340, Road Town, Tortola, British Virgin Islands.

The principal activity of the Company is investment holding.

The holding and the ultimate holding companies are Leila Lands Sdn. Bhd., a company incorporated in Malaysia and The Bombay Burmah Trading Corporation Limited, a company incorporated in the Republic of India, respectively.

The financial statements were authorised for issue by the Board of Directors on 12 May 2026.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

2.1 Basis of measurement

The financial statements have been prepared on the historical cost basis.

2.2 Functional and presentation currency

These financial statements are presented in United States Dollar ("USD"), which is the Company's functional currency.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to the periods presented in the financial statements, unless otherwise stated.

3.1 Foreign currency

Foreign currency transactions

Transactions in foreign currencies are translated to the functional currency of the Company at exchange rates at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies at the end of the reporting period are retranslated to the functional currency at the exchange rate at that date.

Non-monetary assets and liabilities denominated in foreign currencies are not retranslated at the end of the reporting date, except for those that are measured at fair value which are retranslated to the functional currency at the exchange rate at the date that the fair value was determined.

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.1 Foreign currency (cont'd)

Foreign currency transactions (cont'd)

All foreign currency differences are recognised in profit or loss.

3.2 Financial instruments

3.2.1 Initial recognition and measurement

A financial asset or financial liability is recognised in the statement of financial position when, and only when, the Company becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is recognised initially at the transaction price (including transaction costs except in the initial measurement of a financial asset or financial liability that is subsequently measured at fair value through profit or loss) unless the arrangement constitutes, in effect, a financing transaction for either the Company (for a financial liability) or the counterparty (for a financial asset) to the arrangement. If the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument as determined at initial recognition.

3.2.2 Subsequent measurement

Debt instruments that meet the following conditions are measured at amortised cost using the effective interest method:

(a) returns to the holder are determinable, e.g. a fixed amount and/or variable rate of return benchmark against a quoted or observable interest rate;

(b) there is no contractual provision that could result in the holder losing the principal amount or any interest attributable to the current period or prior periods; and

(c) prepayment option, if any, is not contingent on future events.

Debt instruments that are classified as current assets or current liabilities are measured at the undiscounted amount of the cash or other consideration expected to be paid or received unless the arrangement constitutes, in effect, a financing transaction.

Investments in non-puttable ordinary shares, and investments in non-convertible and non-puttable preference shares are measured at cost less impairment, unless the shares are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort, in which case the investments are measured at fair value with changes in fair value recognised in profit or loss.

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.2 Financial instruments (cont'd)

3.2.2 Subsequent measurement (cont'd)

All financial assets (except for financial assets measured at fair value through profit or loss) are assessed at each reporting date whether there is any objective evidence of impairment. An impairment loss is measured as follows:

- For an instrument measured at amortised cost, the impairment loss is the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate.

- For an instrument measured at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

All other financial assets or financial liabilities not measured at amortised cost or cost less impairment are measured at fair value with changes recognised in profit or loss.

3.2.3 Derecognition

A financial asset or part of it is derecognised when, and only when, the contractual rights to the cash flows from the financial asset expire or are settled, or control of the asset is not retained or substantially all of the risks and rewards of ownership of the financial asset are transferred to another party. On derecognition of a financial asset, the difference between the carrying amount of the financial asset derecognised and the consideration received, including any newly created rights and obligations, is recognised in profit or loss.

A financial liability or a part of it is derecognised when, and only when, the obligation specified in the contract is discharged, cancelled or expires. On derecognition of a financial liability, the difference between the carrying amount of the financial liability extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

3.3 Cash and cash equivalents

Cash and cash equivalents comprise bank balances, which is readily convertible to known amount of cash and which is subject to an insignificant risk of changes in value.

4. INVESTMENT IN A SUBSIDIARY

	2026 USD	2025 USD
Cost of investment	1	1

Name of entity	Principal place of business/Country of incorporation	Principal activities	Effective ownership interest and voting interest 2026 %	2025 %
Held by the Company:				
Restpoint Investments Mauritius Limited**	Mauritius	Investment holding	100	100
Subsidiary of Restpoint Investments Mauritius Limited:				
Associated Biscuit Investments Mauritius Limited**	Mauritius	Investment holding	100	100

** Not audited by Grant Thornton Malaysia PLT.

5. AMOUNT DUE FROM/TO A RELATED COMPANY AND SUBSIDIARIES

The amount due from a related company is non-trade in nature, unsecured, interest free and receivable on demand.

The amount due from subsidiaries is non-trade in nature, unsecured, interest free and receivable on demand.

In previous financial year, the amount due to a subsidiary was non-trade in nature, unsecured, interest free and repayable on demand.

6. CAPITAL AND RESERVES

Share capital

	Number of ordinary shares		Amount	
	2026	2025	2026	2025
	Unit	Unit	USD	USD
Issued and fully paid up with no par value:-				
USD 0.50 each:				
Ordinary shares	2,082	2,082	1,041	1,041
Participating preference shares	352	352	176	176
Preference shares	200	200	100	100
At 31 March	2,634	2,634	1,317	1,317

Reserves

	2026	2025
	USD	USD
Distributable		
Retained earnings	19,320	28,650
Non-distributable		
Share premium	6,659,005	6,659,005
	6,678,325	6,687,655

Share premium

The share premium arose from the issue of shares in respect of the assignment of assets and liabilities from Restpoint Investments Limited (Incorporated in Hong Kong) as follows:

	2026	2025
	USD	USD
2,082 ordinary shares of USD0.50 each at a premium of USD5,137.22 per share	10,695,702	10,695,702
Distribution of bonds	(5,845,000)	(5,845,000)
	4,850,702	4,850,702
352 participating preference shares of USD0.50 each at a premium of USD5,137.22 per share	1,808,303	1,808,303
	6,659,005	6,659,005

7. REVENUE

There was no revenue generated during the financial year.

8. LOSS BEFORE TAX

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

	2026 USD	2025 USD
Auditors' remuneration	1,800	900
Unrealised gain on foreign exchange	(3,915)	(1,482)

9. TAX EXPENSE

There is no tax payable for the Company as the Company is incorporated in an offshore financial centre which does not levy income tax on offshore profits.

10. FINANCIAL INSTRUMENTS

10.1 Categories of financial instruments

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

	2026 USD	2025 USD
Financial assets		
Amount due from a related company	6,603,994	6,601,402
Amount due from subsidiaries	49,999	-
Cash and cash equivalents	23,793	86,126
	6,677,786	6,687,528
Financial liabilities		
Accruals	1,400	1,400
Amount due to a subsidiary	-	1
	1,400	1,401

11. COMPARATIVE INFORMATION

The comparative information was audited by another firm of Chartered Accountants other than Grant Thornton Malaysia PLT.