

10. RELATED PARTY TRANSACTIONS

10.1 OUR GROUP'S RELATED PARTY TRANSACTIONS

10.1.1 Related party transactions

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

(i) Between SCRB and the transacting parties

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
Mucow Sdn Bhd	<p>Dato Richard Wee</p> <ul style="list-style-type: none"> - He is a Promoter, a major shareholder of our Company by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and Non-Independent Executive Chairman. - He is a director and a substantial shareholder of Mucow Sdn Bhd. 	Purchase of live cattles by SCRB from Mucow Sdn Bhd ⁽¹⁾	-	-	15 (represents 0.15% of our Group's expenses)	-
	<p>Lim Ah Ted</p> <ul style="list-style-type: none"> - He is a Promoter and a major shareholder of our Company. - He is a director and a substantial shareholder of Mucow Sdn Bhd. 					

10. RELATED PARTY TRANSACTIONS (CONT'D)

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
Lim Ah Ted	<p>Lim Ah Ted</p> <ul style="list-style-type: none"> - He is a Promoter and a major shareholder of our Company. - He was the sole shareholder and a director of Supreme Trading at the time of the transaction, and currently remains a director of Supreme Trading. 	Acquisition of the entire issued shares by SCRIB in Supreme Trading ⁽²⁾	-	-	1 (represents 0.001% of our Group's NA)	-
	<p>Dato Richard Wee</p> <ul style="list-style-type: none"> - He is a Promoter, a major shareholder of our Company by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and Non-Independent Executive Chairman. - He was a director of Supreme Trading at the time of the transaction, and currently remains a director of Supreme Trading. 					

10. RELATED PARTY TRANSACTIONS (CONT'D)

Notes:

- (1) *Mucow Sdn Bhd is in the business of rearing cows and goats and also in the production of dairy products. Our Company has purchased two live cattles for the purpose of the local communities' celebration of the festival of Hari Raya Haji. This transaction is non-recurring in nature and were deemed to be carried out on arms' length basis because the consideration was fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related party than those generally available to third parties and are not detrimental to the non-interested shareholders.*
- (2) *Pursuant to an Agreement for Sale and Purchase of Shares dated 11 May 2023 involving the disposal of 100 ordinary shares representing the entire issued shares in Supreme Trading at the consideration sum of RM1,000.00 to SCRB, which was completed on 31 May 2023. The purchase consideration was arrived at on a willing-buyer willing-seller basis, after taking into consideration of the audited net assets of Supreme Trading as at 30 September 2022 of RM1,331.00.*

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10. RELATED PARTY TRANSACTIONS (CONT'D)

(ii) Between SCS and the transacting parties

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
WHTS Resources Sdn Bhd	<ul style="list-style-type: none"> - Dato Richard Wee is a Promoter, a major shareholder of our Company by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and Non-Independent Executive Chairman. - He is also an indirect substantial shareholder by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and director of WHTS Resources Sdn Bhd. 	Sales of F&B Products by SCS to WHTS Resources Sdn Bhd ⁽¹⁾	34 (represents 0.02% of our Group's revenue)	76 (represents 0.04% of our Group's revenue)	70 (represents 0.04% of our Group's revenue)	32

10. RELATED PARTY TRANSACTIONS (CONT'D)

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
Mandarin Express Sdn Bhd	<ul style="list-style-type: none"> - Dato Richard Wee is a Promoter, a major shareholder of our Company by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and Non-Independent Executive Chairman. - He is also a director and an indirect substantial shareholder by virtue of his substantial shareholdings in RSB which is the controlling shareholder of BNDM which in turn is the controlling shareholder of WHTS Resources Sdn Bhd, of Mandarin Express Sdn Bhd. 	Sales of F&B Products by SCS to Mandarin Express Sdn Bhd ⁽²⁾	(3) -	-	-	-
My Green Integrated Farming (M) Sdn Bhd (formerly known as Supreme Integrated Farming (M) Sdn Bhd) ("My Green")	<ul style="list-style-type: none"> - Lim Ah Ted is a Promoter and a major shareholder of our Company. - He is also a director and a substantial shareholder of My Green. 	Purchase of vegetables by SCS from My Green ⁽⁴⁾	-	-	4	4

10. RELATED PARTY TRANSACTIONS (CONT'D)

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
Borneo Gourmet Sdn Bhd	<ul style="list-style-type: none"> - Lim Ah Ted is a Promoter and a major shareholder of our Company. - He is also a substantial shareholder of Borneo Gourmet Sdn Bhd. 	Sales of F&B Products by SCS to Borneo Gourmet Sdn Bhd ⁽⁵⁾	-	-	2 (represents 0.001% of our Group's revenue)	1

Notes:

- (1) *WHTS Resources Sdn Bhd is in the business of operation of a restaurant. SCS has generated sales by selling frozen duck, lamb shoulder, and other food products to WHTS Resources Sdn Bhd. These transactions are recurring in nature and were deemed to be carried out on arms' length basis because the considerations were fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders.*
- (2) *Mandarin Express Sdn Bhd is in the business of operation of a restaurant. However, it has ceased operations since October 2022 and is now dormant. SCS has generated sales by selling chicken nuggets and french fries to Mandarin Express Sdn Bhd. This transaction is non-recurring in nature and will subsist in the future. This transaction was deemed to be carried out on arms' length basis because the considerations were fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders.*
- (3) *Value less than RM1,000.00.*
- (4) *My Green is in the business of livestock farming and cultivation of agricultural produce. SCS has purchased vegetables from My Green for the purpose of preparation of meals for its employees. This transaction is recurring in nature and were deemed to be carried out on arms' length basis because the considerations were fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders.*
- (5) *Borneo Gourmet Sdn Bhd is in the business of supply and storage of non-Halal food products comprising frozen pork. SCS has generated sales by selling dory fish fillet to Borneo Gourmet Sdn Bhd. This transaction was on an ad-hoc basis, non-recurring in nature and was deemed to be carried out on arms' length basis because the considerations were fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and is not detrimental to the non-interested shareholders.*

10. RELATED PARTY TRANSACTIONS (CONT'D)

(iii) Between SFS and the transacting parties

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
Supreme Trading	Lim Ah Ted - He is a Promoter and a major shareholder of our Company. - He was the sole shareholder and a director of Supreme Trading at the time of the transaction, and currently remains a director of Supreme Trading.	(i) Sale of aluminium foil by SFS to Supreme Trading ⁽²⁾	40 (represents 5.78% of our Group's other income)	-	-	-
		(ii) Provision of manpower services by SFS to Supreme Trading ⁽³⁾	32 (represents 4.62% of our Group's other income)	37 (represents 6.98% of our Group's other income)	-	-
		Dato Richard Wee - He is a Promoter, a major shareholder of our Company by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and Non-Independent Executive Chairman. - He was a director of Supreme Trading at the time of the transaction, and currently remains a director of Supreme Trading.	(iii) Purchase of motor vehicles by SFS from Supreme Trading ⁽⁴⁾	125 (represents 0.16% of our Group's other NA)	-	-

10. RELATED PARTY TRANSACTIONS (CONT'D)

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
My Green	<ul style="list-style-type: none"> - Lim Ah Ted is a Promoter and a major shareholder of our Company. - He is also a director and a substantial shareholder of My Green. 	Procurement of manpower for grass cutting service by SFS from My Green ⁽⁵⁾	-	-	32 (represents 0.33% of our Group's expenses)	18
WHTS Resources Sdn Bhd	<ul style="list-style-type: none"> - Dato Richard Wee is a Promoter, a major shareholder of our Company by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and Non-Independent Executive Chairman. - He is also an indirect substantial shareholder by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM, and a director of WHTS Resources Sdn Bhd 	Sales of F&B Products by SFS to WHTS Resources Sdn Bhd ⁽⁶⁾	1 (represents 0.0005% of our Group's revenue)	3 (represents 0.001% of our Group's revenue)	4 (represents 0.002% of our Group's revenue)	4

10. RELATED PARTY TRANSACTIONS (CONT'D)

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
EPT Sdn Bhd	<ul style="list-style-type: none"> - Dato Richard Wee is a Promoter, a major shareholder of our Company by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and Non-Independent Executive Chairman. - He was a director and a shareholder of EPT Sdn Bhd at the time of the transaction. 	Purchase of Lot 1476 Block 12 Muara Tebas Land District and other assets attached to it by SFS from EPT Sdn Bhd ⁽⁷⁾	1,500 (represents 1.94% of our Group's NA)	-	-	-

Notes:

- (1) On 31 May 2023, SCRB has acquired the 100% equity interest in Supreme Trading for a purchase consideration of RM1,000 comprising 100 ordinary shares at RM10.00 each. Subsequently, it has become a subsidiary of our Company and transactions with Supreme Trading after 31 May 2023 will no longer be considered as related party transactions.
- (2) SFS has disposed off aluminium foil to Supreme Trading. This aluminium foil is used for the storage of food products. This transaction is non-recurring in nature and was not made on an arms' length basis. The consideration was fixed at lower than the market price due to this transaction was entered into for the purpose of clearance of the aluminium foil, which is an obsolete stock and was no longer needed by SFS. Besides that, at the point of transaction in FYE 2021, the age of the aluminium foil was already approximately 3 years.
- (3) Supreme Trading has procured manpower services from SFS for the purpose of its sales and delivery services department. These transactions are recurring in nature and were deemed to be carried out on arms' length basis because the considerations were fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders. However, Supreme Trading is now a subsidiary within our Group. Thus, such transactions will not be considered as related party transactions in the future.

10. RELATED PARTY TRANSACTIONS (CONT'D)

- (4) *Supreme Trading has disposed off 2 panel vans to SFS for the purpose of its transportation usages. These transactions are non-recurring in nature and were deemed to be carried out on arms' length basis because the considerations were fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders.*
- (5) *SFS has procured the grass cutting services for the office compound at both Lot 919 and Lot 842 from My Green on a monthly basis where My Green will issue invoice to SFS after the completion of the grass cutting services every month. These transactions are recurring in nature and were deemed to be carried out on arms' length basis because the considerations were fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders.*
- (6) *WHTS Resources Sdn Bhd is in the business of operation of a restaurant. SFS has generated sales by selling frozen duck, lamb shoulder, and others to WHTS Resources Sdn Bhd. These transactions are recurring in nature and were deemed to be carried out on arms' length basis because the considerations were fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders.*
- (7) *Pursuant to a Sale and Purchase Agreement dated 14 October 2020 involving the acquisition of Lot 1476 Block 12 Muara Tebas Land District ("**Lot 1476**") with a 2-storey semi-detached building for industrial, office, store and watchman's quarters together with machines, equipment, chiller and others thereon, by SFS at the consideration sum of RM1,500,000.00, and which was completed following the registration of transfer of legal ownership to SFS on 15 March 2021. The purchase consideration was arrived at on a willing buyer-willing seller basis after taking into consideration the market value of RM1,350,000.00 for Lot 1476 by Henry Butcher Malaysia (Sarawak) Sdn Bhd on 3 August 2020. The balance of the RM150,000.00 was for the cold room freezer and refrigeration system which are attached to it. The consideration of RM150,000.00 was fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders.*

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10. RELATED PARTY TRANSACTIONS (CONT'D)

(iv) Between BFL and the transacting party

Transacting parties	Nature of relationship	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD (RM'000)
			FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
Supreme Trading	<p>Lim Ah Ted</p> <ul style="list-style-type: none"> - He is a Promoter and a major shareholder of our Company. - He was the sole shareholder and a director of Supreme Trading at the time of the transaction, and currently remains a director of Supreme Trading. 	<p>Purchase of aluminium foil by BFL from Supreme Trading ⁽¹⁾</p>	1 (represents 0.01% of our Group's expenses)	-	-	-
	<p>Dato Richard Wee</p> <ul style="list-style-type: none"> - He is a Promoter, a major shareholder of our Company by virtue of his substantial shareholdings in RSB which in turn is the controlling shareholder of BNDM and Non-Independent Executive Chairman. - He was a director of Supreme Trading at the time of the transaction, and currently remains a director of Supreme Trading. 					

10. RELATED PARTY TRANSACTIONS (CONT'D)

Note:

- (1) *BFL has purchased aluminium foil from Supreme Trading. This transaction is non-recurring in nature and was deemed to be carried out on arms' length basis because the consideration was fixed at the prevailing market rate and on normal commercial terms which are not more favourable to the related parties than those generally available to third parties and are not detrimental to the non-interested shareholders.*

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10. RELATED PARTY TRANSACTIONS (CONT'D)

10.1.2 Summary of related party transactions entered by our Group

Below is a summary of the related party transactions listed in Section 10.1.1 of this Prospectus aggregated on the basis that such transactions have been entered into by our Group with the same related parties:

Transacting parties	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD
		FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
Mucow Sdn Bhd	Purchase of live cattles by SCRB from Mucow Sdn Bhd	-	-	15 (represents 0.15% of our Group's expenses)	-
Lim Ah Ted	Acquisition of the entire issued shares by SCRB in Supreme Trading	-	-	1 (represents 0.001% of our Group's NA)	-
WHTS Resources Sdn Bhd	• Sales of F&B Products by SCS to WHTS Resources Sdn Bhd	34 (represents 0.02% of our Group's revenue)	76 (represents 0.04% of our Group's revenue)	70 (represents 0.04% of our Group's revenue)	32
	• Sales of F&B Products by SFS to WHTS Resources Sdn Bhd	1 (represents 0.0005% of our Group's revenue)	3 (represents 0.001% of our Group's revenue)	4 (represents 0.002% of our Group's revenue)	4
Mandarin Express Sdn Bhd	Sales of F&B Products by SCS to Mandarin Express Sdn Bhd	(1) -	-	-	-

10. RELATED PARTY TRANSACTIONS (CONT'D)

Transacting parties	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD
		FYE 2021	FYE 2022	FYE 2023	
		(RM'000)	(RM'000)	(RM'000)	
My Green	• Purchase of vegetables by SCS from My Green	-	-	4 (represents 0.04% of our Group's expenses)	4
	• Procurement of manpower for grass cutting service by SFS from My Green	-	-	32 (represents 0.33% of our Group's expenses)	18
Borneo Gourmet Sdn Bhd	Sales of F&B Products by SCS to Borneo Gourmet Sdn Bhd	-	-	2 (represents 0.001% of our Group's revenue)	1

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10. RELATED PARTY TRANSACTIONS (CONT'D)

Transacting parties	Nature of transaction and purpose	Transaction value			Between 1 October 2023 and the LPD
		FYE 2021 (RM'000)	FYE 2022 (RM'000)	FYE 2023 (RM'000)	
Supreme Trading	• Sales of aluminium foil by SFS to Supreme Trading	(2) 40 (represents 5.78% of our Group's other income)	-	-	-
	• Provision of manpower services by SFS to Supreme Trading	32 (represents 4.62% of our Group's other income)	37 (represents 6.98% of our Group's other income)	-	-
	• Purchase of motor vehicles by SFS from Supreme Trading	125 (represents 0.16% of our Group's other NA)	-	-	-
	• Purchase of aluminium foil by BFL from Supreme Trading	1 (represents 0.01% of our Group's expenses)	-	-	-
EPT Sdn Bhd	Purchase of Lot 1476 Block 12 Muara Tebas Land District and other assets attached to it by SFS from EPT Sdn Bhd	1,500 (represents 1.94% of our Group's NA)	-	-	-

Notes:

(1) Value less than RM1,000.00.

(2) SFS has disposed off aluminium foil to Supreme Trading. This aluminium foil is used for the storage of food products. This transaction is non-recurring in nature and was not made on an arms' length basis. The consideration was fixed at lower than the market price due to this transaction was entered into for the purpose of clearance of the aluminium foil, which is an obsolete stock and was no longer needed by SFS. Besides that, at the point of transaction in FYE 2021, the age of the aluminium foil was already approximately 3 years.

10. RELATED PARTY TRANSACTIONS (CONT'D)

Our Directors are of the opinion that, save for the sale of the aluminium foil by SFS to Supreme Trading in FYE 2021 in relation to the disposal of an obsolete stock, the related party transactions were carried out on an arm's length basis and on normal commercial terms which are not unfavourable to our Group but comparable to those generally available to third parties.

Our Directors also confirm that there are no other related party transactions that have been entered by our Group that involves 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 and in accordance with the ACE Market Listing Requirements, our Company will be required to seek our shareholders' approval each time our Company enters into a material related party transaction. However, if the related party transactions can be deemed as recurrent related party transactions, our Company may seek a general mandate from our shareholders to enter into these transactions without having to seek separate shareholders' approval each time it wishes 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 minority shareholders, and to mitigate any potential conflict of interest situation, our Audit and Risk Management Committee will, among others, supervise and monitor any related party transactions and the terms thereof and report to our Board for further action, as set out in Section 10.2 of this Prospectus. When necessary, our Board will make appropriate disclosures in our annual report with regard to any related party transaction entered into by us.

In the event that there are any proposed related party transactions that require the prior approval of our shareholders, the Directors and major shareholders, and / or persons connected with them which have any interest, direct or indirect, in the proposed related party transaction will abstain from voting in respect of his direct and / or indirect shareholdings. Such interested Director and / or major shareholders will also undertake to ensure that the person connected with him will abstain from voting on the resolution approving the proposed related party transaction at the general meeting.

10.1.2 Transactions entered into that are unusual in their nature or conditions

There were no transactions entered into that are unusual in their nature or conditions, involving goods, services, tangible or intangible assets to which we or any of our Subsidiaries were a party to in respect of the Financial Years Under Review and up to the LPD and for the subsequent financial period immediately preceding the date of this Prospectus.

10.1.3 Advances and / or loans made to or for the benefit of related parties

There were no advances and / or loans made to or for the benefit of related parties by our Group during the Financial Years Under Review and up to the LPD.

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10. RELATED PARTY TRANSACTIONS (CONT'D)

10.2 MONITORING AND OVERSIGHT OF RELATED PARTY TRANSACTIONS**10.2.1 Audit and Risk Management Committee review**

Our Audit and Risk Management Committee reviews related party transactions to ensure no conflicts of interest arise within our Company or our Group. Our Audit and Risk Management Committee reviews the procedures set by our Company to monitor related party transactions to ensure the integrity of these transactions, procedures or course of conducts. In reviewing the related party transactions, the following, amongst other things will be considered:

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

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

10.2.2 Our Group's policy on related party transactions

Related party transactions by their very nature, involve conflicts of interest between our Group and the related parties with whom our Group has entered into such transactions. As disclosed in this Prospectus, some of our Directors and / or major shareholders are also directors and in some cases, shareholders of the related parties of our Group, 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 shall be reviewed by our Audit and Risk Management Committee to ensure that they are negotiated and agreed upon in the best interest of our Group, on arm's length basis and are based on normal commercial terms which are not more favourable to the related parties than those generally available to third parties dealing at arm's length and are not to the detriment of our Group.

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 ACE Market Listing Requirements and the MCCG upon our Listing. The procedures which may form part of the framework include, amongst others, the following:

- (i) our Board shall ensure that majority of our Board members are independent directors and will undertake an annual assessment of our Independent Directors;
- (ii) our Directors will be required to declare 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 and Risk Management Committee for evaluation and assessment who would in turn, make a recommendation to our Board.