

THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

If you are in any doubts as to the course of action to be taken, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser immediately.

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IREKA CORPORATION BERHAD

Registration No. 197501004146 (25882-A)
(Incorporated in Malaysia)

**CIRCULAR TO SHAREHOLDERS IN RELATION TO
PROPOSED RENEWAL OF GENERAL MANDATE
FOR RECURRENT RELATED PARTY TRANSACTIONS
OF A REVENUE OR TRADING NATURE**

The above Proposals will be tabled as Special Businesses at the 49th Annual General Meeting ("AGM") of Ireka Corporation Berhad ("Ireka" or "Company"). The 49th AGM of Ireka will be held on Thursday, 11 December 2025 at 10.00 a.m. at Corporate Meetings by Envivo Ground Floor, Lobby 1, Crystal Plaza, No. 4, Jalan 51A/223, 46100 Petaling Jaya, Selangor. The Notice of the 49th AGM of Ireka together with the Proxy Form are set out in the 2025 Annual Report of the Company and this Circular can be downloaded from the Company's website at www.ireka.com.my.

The Proxy Form should be completed and deposited at Tricor Investor & Issuing House Services Sdn Bhd at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur or alternatively, drop box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur. Alternatively, the Individual Shareholders can deposit their Proxy Form electronically through The Portal at <https://srmy.vistra.com> not less than 48 hours before the time appointed for holding the meeting or any adjournment thereof. All the resolutions set out in the Notice of the 49th AGM are to be voted by poll. For more information, please refer to the Administrative Guide for the 49th AGM.

Last date and time for lodging Proxy Form : **Tuesday, 9 December 2025 at 10.00 a.m.**

Date and time of AGM : **Thursday, 11 December 2025 at 10.00 a.m.**

DEFINITIONS

Except where the context otherwise requires, the following definitions shall apply throughout this Circular (definitions denoting the singular number shall also include the plural and vice versa where applicable):

“Act”	: Malaysian Companies Act 2016 and amendments or re-enactment thereto
“AGM”	: Annual General Meeting
“Board”	: The Board of Directors of Ireka
“Bursa Depository”	: Bursa Malaysia Depository Sdn Bhd (Registration No. 198701006854 (165570-W))
“Bursa Securities”	: Bursa Malaysia Securities Berhad (Registration No. 200301033577 (635998-W))
“Code”	: Malaysian Code on Take-Overs and Mergers 2016 and amendments or re-enactment thereto
“Director(s)”	: Shall have the same meaning given in Section 2(1) of the Capital Markets and Services Act, 2007 and/or Section 2(1) of the Act and for the purpose of the Proposed General Mandate, includes any person who is or was within the preceding six (6) months of the date on which the terms of the transactions were agreed upon, a Director or chief executive officer of Ireka and/or its subsidiary companies
“EPS”	: Earnings per share
“General Mandate”	: A general mandate for Recurrent Transactions that takes effect from 11 December 2025 up to the conclusion of the 50 th AGM of the Company to be held in December 2026.
“Ireka” or “Company”	: Ireka Corporation Berhad (Registration No. 197501004146 (25882-A))
“Ireka Group” or “Group”	: Ireka and its subsidiaries and associated companies
“Listing Requirements”	: Main Market Listing Requirements of Bursa Securities, as amended from time to time
“Major Shareholder(s)”	: A person who has an interest or interests in one or more voting shares in the Company and the number or the aggregate number of those shares, is: (a) 10% or more of the total number of all the voting shares in the Company; or (b) 5% or more of the total number of all the voting shares in the Company where such person is the largest shareholder of the Company.

DEFINITIONS (Cont'd)

For the purposes of Proposed General Mandate, “interest in shares” shall have the same meaning given in Section 8 of the Act. It also includes any person who is or was within the preceding six (6) months of the date on which the terms of the transactions were agreed upon, a major shareholder of Ireka and/or its subsidiary companies

“Mandate Period” :	The period from 11 December 2025, which is the date of the forthcoming 49 th AGM of the Company, until the conclusion of the next AGM or the expiration of the period within which the next AGM after the 49 th AGM of the Company is required to be held pursuant to Section 340(2) of the Act
“NA” :	Net assets
“Proposed General Mandate” :	Proposed renewal of General Mandate from shareholders of the Company pursuant to Paragraph 10.09 of the Listing Requirements in relation to the Recurrent Transaction
“Proposed Share Buy-Back” :	Proposed renewal of authority to enable Ireka to purchase its own shares of up to ten percent (10%) of its total number of issued shares
“Purchased Shares” :	Ireka Shares purchased pursuant to the Proposed Share Buy-Back
“Related Party(ies)” :	Director(s), Major Shareholder(s) or person(s) connected with such Director(s) or Major Shareholder(s) as defined under Chapters 1 and 10 of the Listing Requirements
“Recurrent Transaction(s)” :	Related party transaction(s) involving recurrent transactions of a revenue or trading nature which are necessary for Ireka Group’s day-to-day operations and are in the ordinary course of business of the Group
“Related Party Transaction(s)” :	Transaction(s) entered into by Ireka Group which involves the interest, direct or indirect, of a Related Party
“RM” :	Ringgit Malaysia
“Share(s)” :	Ordinary share(s) in Ireka
“Substantial Shareholder(s)” :	A person who has an interest or interests in one or more voting shares in the Company and the number or the aggregate number of those shares, is not less than 5% of the total number of all the voting shares in the Company

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IREKA CORPORATION BERHAD

Registration No. 197501004146 (25882-A)
(Incorporated in Malaysia)

Registered Office:
Level 17, Wisma Mont' Kiara
No. 1, Jalan Kiara, Mont' Kiara
50480 Kuala Lumpur

31 October 2025

Board of Directors:

Tan Sri Dato' Mohd Ismail bin Che Rus	<i>(Non-Independent Non-Executive Chairman)</i>
Datuk Mohd Hasnul Ismar bin Mohd Ismail	<i>(Group Managing Director)</i>
Chairil bin Mohd Tamil	<i>(Group Deputy Managing Director)</i>
Chow Sung Chek Simon	<i>(Executive Director)</i>
Shahruladeri bin Mohamad Adnan	<i>(Independent Non-Executive Director)</i>
Norhaizam binti Mohammad	<i>(Independent Non-Executive Director)</i>

To : The Shareholders of Ireka Corporation Berhad

Dear Sir/Madam,

**PART A: PROPOSED RENEWAL OF GENERAL MANDATE FOR RECURRENT RELATED PARTY
TRANSACTIONS OF A REVENUE OR TRADING NATURE**

1.0 INTRODUCTION

The last shareholders' approval obtained to renew its General Mandate for Recurrent Transactions with Related Parties was on 11 December 2024. The authority will lapse at the conclusion of the upcoming 49th AGM.

The purpose of this Circular is to provide you with the relevant information on the Proposed General Mandate, to set out your Board's recommendation and to seek your approval for the ordinary resolution to be tabled at the forthcoming AGM. The notice of the AGM and the Proxy Form are set out in the 2025 Annual Report of the Company.

SHAREHOLDERS OF IREKA ARE ADVISED TO READ THE CONTENTS OF THIS CIRCULAR CAREFULLY BEFORE VOTING ON THE ORDINARY RESOLUTION PERTAINING TO THE PROPOSED GENERAL MANDATE TO BE TABLED AT THE 49TH AGM OF THE COMPANY.

2.0 PROPOSED GENERAL MANDATE

Provisions under the Listing Requirements

2.1 Pursuant to Paragraph 10.09(2) of the Listing Requirements, the Company may seek shareholders' mandate with regard to RRPTs subject to the following:

- i. the transactions are in the ordinary course of business and are on terms not more favourable to the Related Party than those generally available to the public;
- ii. the shareholders' mandate is subject to annual renewal, and disclosure is made in the annual report of the aggregate value of transactions conducted pursuant to the shareholders' mandate during the financial year where the aggregate value is equal to or more than the following threshold:
 - a) the consideration, value of the assets, capital outlay, or costs of the Recurrent Related Party Transactions is RM1 million or more; or
 - b) the percentage ratio of such Recurrent Related Party Transactions is 1% or more, whichever is the higher;
- iii. the Company's circular to shareholders for the shareholders' mandate includes the information as may be prescribed by Bursa Securities. The draft circular must be submitted to the Exchange together with a checklist showing compliance with such information;
- iv. in a meeting to obtain shareholders' mandate, the relevant Related Party must comply with the following requirements set out in Paragraph 10.08(7) of the Listing Requirements:
 - a) a Related Party with any interest, direct or indirect ("Interested Related Party"), must not vote on the resolution in respect of the RRPTs;
 - b) an Interested Related Party who is a Director or Major Shareholder must ensure that Persons Connected with it abstain from voting on the resolution in respect of the RRPTs; and
 - c) where the Interested Related Party is a Person Connected with a Director or Major Shareholder such persons must not vote on the resolution in respect of the RRPTs.
- v. the Company immediately announces to the Exchange when the actual value of a RRPT entered into by the Company exceeds the estimated value of the RRPT disclosed in the circular by 10% or more and must include the information as may be prescribed by the Exchange in its announcement.

2.2 It is envisaged that in the ordinary course of business of the Group, transactions of revenue or trading nature between the Group and the Related Parties are likely to occur with some degree of frequency which are necessary for our day-to-day operations and could arise at any time.

2.3 In view of the frequent nature of such transactions, the Directors are seeking the shareholders' approval for the Proposed Renewal of Existing Shareholders' Mandate, which will allow the Group, in the ordinary course of business, to enter into the categories of Recurrent Related Party Transactions referred to in Section 3.0 of this Circular with the Related Parties stated in Section 3.1 of this Circular, provided that such transactions are made at arm's length, on the Group's normal commercial terms and on terms that are not more favourable to the Related Parties than those generally available to the public and are not to the detriment of our minority shareholders.

2.4 Disclosures shall be made in the Company's Annual Report in accordance with Section 3.1.5 of Practice Note 12 of the Listing Requirements, providing a breakdown of the aggregate value of Recurrent Related Party Transactions conducted pursuant to the Proposed Renewal of Existing Shareholders'

Mandate during the financial year, stating:

- (i) the type of Recurrent Related Party Transactions made; and
- (ii) the names of the Related Parties involved in each type of the Recurrent Related Party Transactions made and their relationship with our Group.

3.0 DETAILS OF THE PROPOSED GENERAL MANDATE

3.1 Nature of the Recurrent Transactions

The principal activities of Ireka Group are investment holding, construction, property development, property development management, property related services, urban transportation and information technology. The Recurrent Transactions to be covered by the Proposed General Mandate relate principally to the provision and receipt of construction, management and consultancy services, provision and receipt of contract labour, purchase and supply of materials, equipment, spare parts and general fittings, renting of plant and machinery and sale of development properties and lands in the ordinary course of Ireka Group's businesses.

(a) Sale of Development Properties and Lands

In the course of Ireka Group's businesses, it is anticipated that Ireka Group will enter into Recurrent Transactions with Related Parties in relation to the sale of development properties and lands. The Directors, Major Shareholders and/or persons connected with such Directors and Major Shareholders may have intention to buy properties developed or to be developed by Ireka Group at arm's length and are on terms not more favourable to the Related Party than those generally available to the public, except that the Directors are also entitled to staff discounts or rebate, if any, at a pre-determined rate. There is no uniform policy on granting of discounts and it varies from each property development. The rate for staff discount or rebate is decided at such time closer to the launching of each property development

4.0 CLASSES OF RELATED PARTIES

4.1 The Proposed Renewal of Existing Shareholders' Mandate will apply to the Recurrent Related Party Transactions entered into by Ireka Group which involves the interest direct or indirect of the following classes of Related Parties:

- i. Directors;
- ii. Major Shareholders; and
- iii. Persons Connected to Directors and/or Major Shareholders.

5.0 NATURE OF RELATED PARTIES

5.0.1 The Recurrent Transactions which will be entered into between the Ireka Group and the Related Parties which will be covered by the Proposed General Mandate comprise the following:

Related Party	Interested Directors and Persons Connected with them	Categories of Transaction	Estimated value during the Mandate Period
Directors, Major Shareholders or persons connected with such Directors or Major Shareholders		Sale of development properties and lands by Ireka Group provided any one of the percentage ratio of the transaction does not exceed 10% of any percentage ratio, as defined in the Listing Requirements	The total cumulative transaction value for selling or purchasing properties and land involving Related Parties is capped at RM10,000,000

- 5.0.2 The estimated values during the Mandate Period are based on prevailing market prices, past transactions and/or management estimates. Due to the nature of the transactions, the actual value of the transactions may vary from the estimated value disclosed above.
- 5.0.3 The Recurrent Related Party Transactions will be carried out at an arm's length basis on transaction prices and on terms not more favourable to the Related Parties than those generally available to the public. Disclosure will be made in our Company's Annual Report in accordance with Practice Note 12 of the Listing Requirements.

5.1 AMOUNTS DUE AND OWING TO IREKA GROUP BY RELATED PARTIES

As of 30 June 2025, there is no amount due and owing to the Group by its Related Parties in relation to the Recurrent Related Party Transactions as listed in 5.0.1; as such, the disclosure as required under Paragraphs 16A and 16B in Annexure PN12-A of the Listing Requirements is not applicable.

5.2 DISCLOSURE AND REVIEW PROCEDURES

- 5.2.1 The Company has established procedures to ensure that the Recurrent Transactions are conducted at arm's length on commercial terms based on prevailing market prices which are no more favourable to the Related Parties to the Proposed General Mandate than those extended to the general public and are not detrimental to the minority shareholders.
- 5.2.2 The Ireka Group's review methods and procedures governing Recurrent Transactions are as follows:
- (i) The transactions with a Related Party will only be entered into after taking into the account of pricing, quality, quantities, delivery schedules, level of service and other related factors which is determined according to the Group's business practices and policies, such as pricing for the services, materials, plant and machinery, equipment and spare parts to be provided or supplied and/or received or purchased is consistent with the usual margin of the Group for the same or substantially similar type made by the Group with the public. Where practical and feasible, quotations and tenders will be obtained from at least two other contemporaneous transactions with unrelated third parties for similar products/services and/or quantities will be used as comparison, wherever possible, to determine whether the price and terms offered to/by the related parties are fair and reasonable and comparable to those offered to/by other unrelated third parties for the same or substantially similar type of products/services and/or quantities;
 - (ii) In the event that quotation or comparative pricing from unrelated third parties could not be obtained, the transaction price will be determined by the Group based on the usual commercial terms, business practices and policies or otherwise in accordance with applicable industry norms to ensure that the Recurrent Transactions are not detrimental to the Group;
 - (iii) All Recurrent Related Party Transactions entered/to be entered into pursuant to the Proposed Renewal of Existing Shareholders' Mandate have been/will be tabled to the Audit Committee on a quarterly basis. However, in the event where the actual value exceeds the estimated value by 10% or more, such Recurrent Transactions with the reasons for such deviation will be immediately announced to Bursa Securities;
 - (iv) The thresholds for approval of Recurrent Transactions are consistent with those transactions entered into with unrelated parties which are summarised as follows which require review and approval by the Board of Directors.
 - (v) The Board and the Audit Committee shall continue to review the procedures as and when required, with the authority to delegate to committees within the Group as they deem

appropriate; and

- (vi) Where any Director has a direct or indirect interest, he shall abstain from all deliberations and decisions in respect of the said transaction.
- (vii) Proper records shall be maintained to capture all the Recurrent Related Party Transactions entered into pursuant to the shareholders' mandate to ensure accurate disclosure thereof. Disclosure shall be made in the Annual Report of our Company of the aggregate value of transactions conducted in accordance with the given mandate;
- (viii) The Audit Committee will carry out reviews to ascertain that the established guidelines and procedures have been complied with and review the adequacy and appropriateness of the procedures as deem appropriate. In addition, any member of the Audit Committee may, as he deems fit, request for additional information pertaining to the transaction from independent sources or advisers.

5.3 STATEMENT BY AUDIT COMMITTEE

The Audit Committee is of the view that Ireka Group has in place adequate procedures and guidelines for Recurrent Transactions to monitor, track and identify such transactions in a timely and orderly manner to ensure such transactions are carried out on arm's length basis and made in the ordinary course of business on terms which are not more favourable to the Related Parties than those generally available to the public, and are not detrimental to minority shareholders of Ireka. Adequacy and effectiveness of internal control and compliance with the Ireka Group policies and procedures are reviewed through internal audits carried out quarterly at operational units within Ireka Group and corporate office.

5.4 VALIDITY PERIOD OF THE PROPOSED GENERAL MANDATE

The Proposed General Mandate, if approved at the forthcoming AGM, shall take effect from the passing of the Ordinary Resolution relating thereto and will continue in force until:

- (b) the conclusion of the next AGM of the Company following the forthcoming AGM at which the Proposed General Mandate is approved, at which time it will lapse, unless by a resolution passed at the meeting, the authority is renewed;
- (c) the expiration of the period within which the next AGM after that date is required to be held pursuant to Section 340(2) of the Act (but shall not extend to such extension as may be allowed pursuant to Section 340(4) of the Act); or
- (d) the revocation or variation by ordinary resolution passed by the shareholders in a general meeting,

whichever is the earlier.

5.5 DISCLOSURE

Disclosure will be made in the Company's Annual Report of the breakdown of the aggregate value of transactions conducted pursuant to the Proposed General Mandate during the financial year based on the type of the Recurrent Transactions made; and the names of the Related Parties involved in each type of the Recurrent Transactions made and their relationship with the Company.

6.0 RATIONALE FOR THE PROPOSED GENERAL MANDATE

The Proposed Renewal of Shareholders' Mandate will enable the Ireka Group to enter into recurrent related party transactions ("RRPTs") in the ordinary course of business in relation to the sale of properties developed by the Group to related parties.

Such transactions form part of the Group's property development activities and are revenue in nature. They may occur from time to time and are often time-sensitive, depending on prevailing market demand and sales opportunities.

The Proposed Renewal of Shareholders' Mandate will allow the Group to efficiently pursue these transactions without the need to convene separate general meetings each time shareholders' approval is required, thereby:

Facilitating timely execution of property sales transactions with related parties in the ordinary course of business;

- a) Enhancing administrative efficiency and providing greater operational flexibility in managing the Group's business activities;
- b) Allowing the Board and management to focus resources on operational and strategic priorities; and
- c) Reducing costs and time associated with convening multiple general meetings on an ad hoc basis.

The Board is of the view that the Proposed Renewal of Shareholders' Mandate is in the best interests of the Group, as it will streamline approval processes for legitimate and recurring transactions, while ensuring that such transactions are undertaken on normal commercial terms, at arm's length, and not to the detriment of the minority shareholders.

7.0 INTERESTS OF DIRECTORS AND MAJOR SHAREHOLDERS AND/OR PERSONS CONNECTED WITH THEM

7.1 Save as disclosed below, none of the other Directors and/or Major Shareholders and/or persons connected to the Directors and/or Major Shareholders has any interest, whether direct or indirect, in the Proposed General Mandate.

7.2 Based on the Register of Directors' Shareholdings and Register of Substantial Shareholders as at 23 October 2025, details of the shareholdings of the interested Directors are as follows:

Interested Directors

Interested Directors	No. of Ordinary Shares Held			
	Direct	%	Indirect	%
YBhg Tan Sri Dato' Mohd Ismail bin Che Rus	-	-	-	-
Shahruladeri bin Mohamad Adnan	-	-	-	-
Norhaizam binti Mohammad	-	-	-	-
YBhg Datuk Mohd Hasnul Ismar bin Mohd Ismail			48,050*	0.02
Chow Sung Chek Simon	-	-	-	-
Chairil bin Mohd Tamil	-	-	-	-

*Interest held through Shoraka Capgroup Sdn Bhd

8.0 FINANCIAL EFFECTS

The Proposed Renewal of Existing Shareholders' Mandate will not have any material impact on Ireka's share capital, NA per share, EPS, gearing, or the substantial shareholders' shareholdings.

9.0 APPROVALS REQUIRED

The Proposed General Mandate is conditional upon the approval of the shareholders of Ireka at the forthcoming AGM or at any adjournment thereof. Save for the approval of the shareholders, there are no other approvals required.

10.0 DIRECTORS' STATEMENT AND RECOMMENDATION

The Directors have refrained from forming an opinion on the sale of properties by our Group and making any recommendation in respect thereof as the transacting Related Parties cannot be ascertained as of the date of this Circular.

11.0 AGM

An AGM, the notice of which is set out in the 2025 Annual Report of the Company, will be held on Thursday, 11 December 2025 at 10.00 a.m. at Corporate Meetings by Envivo, Ground Floor, Lobby 1, Crystal Plaza, No. 4, Jalan 51A/223, 46100 Petaling Jaya, Selangor for the purpose of considering and, if thought fit, passing the resolution so as to give effect to the Proposed General Mandate.

If you are unable to attend and vote at the AGM, you are requested to complete, sign and return the Proxy Form as set out in the 2025 Annual Report of the Company in accordance with the instructions contained therein so as to arrive at Tricor Investor & Issuing House Services Sdn Bhd at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur or alternatively, the drop-box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur. forty-eight (48) hours before the time fixed for holding the AGM or any adjournment thereof.

The lodging of the Proxy Form will not preclude you from attending and voting at our 49th AGM should you subsequently wish to do so. The Proxy Form can also be submitted electronically via The Portal at <https://srmy.vistra.com> before the Proxy Form submission cut-off time. For further information on the electronic submission of the Proxy Form, kindly refer to the Administrative Guide for the 49th AGM.

The Notice of the 49th AGM, together with the Proxy Form and the Administrative Guide for the 49th AGM, are set out in the Annual Report 2025 of the Company, which is available on the Company's website at <https://www.ireka.com.my/agm-egm/>.

12.0 FURTHER INFORMATION

Shareholders are advised to refer to the Appendix I for further information.

Yours faithfully,
for and on behalf of the Board of Directors
IREKA CORPORATION BERHAD (Registration No. 197501004146 (25882-A))

MOHD HASNUL ISMAR BIN MOHD ISMAIL
GROUP MANAGING DIRECTOR

GENERAL INFORMATION**1.0 RESPONSIBILITIES STATEMENT**

The Circular has been seen and approved by the Board of Directors of the Company and they collectively and individually accept full responsibility for the accuracy of the information given and confirm that, after having made all reasonable enquiries and to the best of their knowledge and belief, there are no other facts, the omission of which would make any statement herein misleading.

2.0 MATERIAL CONTRACTS

There are no material contracts (not being contracts entered into in the ordinary course of business) that have been entered into by Ireka and its subsidiary companies within the two (2) years immediately preceding the date of this Circular.

3.0 MATERIAL LITIGATION

Save as disclosed in Ireka's Annual Report 2025, the Directors of Ireka are not aware of any proceedings, pending or threatened, against Ireka and/or its subsidiaries or of any facts likely to give rise to any proceedings which might materially and adversely affect the financial position or business of Ireka and its subsidiaries.

4.0 DOCUMENTS AVAILABLE FOR INSPECTION

Copies of the following documents are available for inspection at the Registered Office of Ireka at Level 17, Wisma Mont' Kiara, No. 1, Jalan Kiara, Mont' Kiara, 50480 Kuala Lumpur from Mondays to Fridays (except public holidays) during normal business hours for the period commencing from the date of this Circular up to and including the date of the AGM:

- (i) The Constitution of Ireka;
- (ii) The audited financial statements of Ireka for the past two (2) financial years and including FY 30 June 2025.