



Kawan Food Berhad Reg. No : 1200401001942 (640445-V).

To: All Shareholders of Kawan Food Berhad

Dear Sir/Madam

ERRATA TO THE FINANCIAL REPORT 2025

Reference is made to the Financial Report 2025 of Kawan Food Berhad which was issued on 30 April 2026.

We wish to inform that amendments are made to the Financial Report 2025, to rectify the inadvertent errors as set out in the attached list.

Reference may be made to the Kawan Food Berhad's website (<http://www.kawanfood.com>) for the updated Financial Report 2025.

We apologise for the errors and for any inconvenience caused.

This Errata is dated 8 May 2026.

KAWAN FOOD BERHAD
FINANCIAL REPORT 2025 – ERRATA

Page	Current Info	Amended Info	Remark																																																																																																												
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52	<p>Note 12 – DEFERRED TAX ASSETS/(LIABILITIES)</p> <table border="1"> <thead> <tr> <th>Prior year adjustment (Note 38) RM</th> <th>Recognised in profit or loss RM</th> <th>Recognised in other comprehensive loss (Note 28) RM</th> <th>Restated 31.12.2023/1.1.2024 RM</th> <th>Prior year adjustment (Note 38) RM</th> <th>Recognised in profit or loss RM</th> <th>Recognised in other comprehensive income (Note 28) RM</th> <th>Restated 31.12.2024 RM</th> </tr> </thead> <tbody> <tr> <td>76,800</td> <td>2,951,564</td> <td>-</td> <td>(16,923,841)</td> <td>686,098</td> <td>(3,159,803)</td> <td>-</td> <td>(19,397,546)</td> </tr> <tr> <td>-</td> <td>241,179</td> <td>-</td> <td>3,510,945</td> <td>-</td> <td>(1,722,535)</td> <td>-</td> <td>1,788,410</td> </tr> <tr> <td>-</td> <td>(3,495,704)</td> <td>(50)</td> <td>948,096</td> <td>-</td> <td>1,328,341</td> <td>28</td> <td>2,276,465</td> </tr> <tr> <td>76,800</td> <td>(302,961)</td> <td>(50)</td> <td>(12,464,800)</td> <td>686,098</td> <td>(3,553,997)</td> <td>28</td> <td>(15,332,671)</td> </tr> </tbody> </table>	Prior year adjustment (Note 38) RM	Recognised in profit or loss RM	Recognised in other comprehensive loss (Note 28) RM	Restated 31.12.2023/1.1.2024 RM	Prior year adjustment (Note 38) RM	Recognised in profit or loss RM	Recognised in other comprehensive income (Note 28) RM	Restated 31.12.2024 RM	76,800	2,951,564	-	(16,923,841)	686,098	(3,159,803)	-	(19,397,546)	-	241,179	-	3,510,945	-	(1,722,535)	-	1,788,410	-	(3,495,704)	(50)	948,096	-	1,328,341	28	2,276,465	76,800	(302,961)	(50)	(12,464,800)	686,098	(3,553,997)	28	(15,332,671)	<p>Note 12 – DEFERRED TAX ASSETS/(LIABILITIES)</p> <table border="1"> <thead> <tr> <th>Prior year adjustment RM</th> <th>Recognised in profit or loss RM</th> <th>Recognised in other comprehensive loss (Note 28) RM</th> <th>Restated 31.12.2023/1.1.2024 RM</th> <th>Prior year adjustment RM</th> <th>Recognised in profit or loss RM</th> <th>Recognised in other comprehensive income (Note 28) RM</th> <th>Restated 31.12.2024 RM</th> </tr> </thead> <tbody> <tr> <td>76,800</td> <td>2,951,564</td> <td>-</td> <td>(16,923,841)</td> <td>609,298</td> <td>(3,159,803)</td> <td>-</td> <td>(19,474,346)</td> </tr> <tr> <td>-</td> <td>241,179</td> <td>-</td> <td>3,510,945</td> <td>-</td> <td>(1,722,535)</td> <td>-</td> <td>1,788,410</td> </tr> <tr> <td>-</td> <td>(3,495,704)</td> <td>(50)</td> <td>948,096</td> <td>-</td> <td>1,405,141</td> <td>28</td> <td>2,353,265</td> </tr> <tr> <td>76,800</td> <td>(302,961)</td> <td>(50)</td> <td>(12,464,800)</td> <td>609,298</td> <td>(3,477,197)</td> <td>28</td> <td>(15,332,671)</td> </tr> </tbody> </table>	Prior year adjustment RM	Recognised in profit or loss RM	Recognised in other comprehensive loss (Note 28) RM	Restated 31.12.2023/1.1.2024 RM	Prior year adjustment RM	Recognised in profit or loss RM	Recognised in other comprehensive income (Note 28) RM	Restated 31.12.2024 RM	76,800	2,951,564	-	(16,923,841)	609,298	(3,159,803)	-	(19,474,346)	-	241,179	-	3,510,945	-	(1,722,535)	-	1,788,410	-	(3,495,704)	(50)	948,096	-	1,405,141	28	2,353,265	76,800	(302,961)	(50)	(12,464,800)	609,298	(3,477,197)	28	(15,332,671)	Updated the header, movement in temporary differences in the table of recognized deferred tax assets/(liabilities), as highlighted in blue.
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67	Note 27 – TAXATION	Group				Company			
		31.12.2025 RM	Restated 31.12.2024 RM	31.12.2025 RM	31.12.2024 RM	31.12.2025 RM	Restated 31.12.2024 RM	31.12.2025 RM	31.12.2024 RM
		Current tax				Current tax			
		<i>Malaysia</i>				<i>Malaysia</i>			
		6,345,922	6,341,728	6,928	-	6,345,922	6,874,225	6,928	-
		- (over)/under provision in prior financial years				- (over)/under provision in prior financial years			
		(1,055,910)	(266,902)	-	11,133	(1,055,910)	(266,902)	-	11,133
		<i>Overseas</i>				<i>Overseas</i>			
		414,426	33,653	-	-	414,426	33,653	-	-
		- current				- current			
		- underprovision in prior financial year				- underprovision in prior financial year			
		935,209	-	-	-	935,209	-	-	-
		<u>6,639,647</u>	<u>6,108,479</u>	<u>6,928</u>	<u>11,133</u>	<u>6,639,647</u>	<u>6,640,976</u>	<u>6,928</u>	<u>11,133</u>
		Deferred tax				Deferred tax			
		- original and reversal of temporary differences				- original and reversal of temporary differences			
		(2,022,179)	1,662,114	-	-	(2,022,179)	1,129,617	-	-
		- (over)/underprovision in prior financial years				- (over)/underprovision in prior financial years			
		(1,003,127)	1,738,282	-	-	(1,003,127)	1,738,282	-	-
		<u>(3,025,306)</u>	<u>3,400,396</u>	<u>-</u>	<u>-</u>	<u>(3,025,306)</u>	<u>2,867,899</u>	<u>-</u>	<u>-</u>
		<u>3,614,341</u>	<u>9,508,875</u>	<u>6,928</u>	<u>11,133</u>	<u>3,614,341</u>	<u>9,508,875</u>	<u>6,928</u>	<u>11,133</u>
		Total tax expense				Total tax expense			

Updated the amount of tax expense in the table of taxation, as highlighted in blue.

68	Note 27 TAXATION	Group				Company				
		31.12.2025 RM	Restated 31.12.2024 RM	31.12.2025 RM	31.12.2024 RM	31.12.2025 RM	Restated 31.12.2024 RM	31.12.2025 RM	31.12.2024 RM	
	Profit before taxation	<u>11,736,249</u>	<u>41,159,819</u>	<u>24,340,865</u>	<u>40,885,395</u>	Profit before taxation	<u>11,736,249</u>	<u>41,159,819</u>	<u>24,340,865</u>	<u>40,885,395</u>
	Income tax calculated using Malaysian tax rate of 24% (2024: 24%)	2,816,700	9,878,357	5,841,808	9,812,495	Income tax calculated using Malaysian tax rate of 24% (2024: 24%)	2,816,700	9,878,357	5,841,808	9,812,495
	Tax effects in respect of:					Tax effects in respect of:				
	Non-deductible expenses	3,003,235	1,008,661	963,975	859,084	Non-deductible expenses	2,225,208	1,008,661	963,975	859,084
	Non-taxable income	(8,633)	(307)	-	(307)	Non-taxable income	(8,633)	(307)	-	(307)
	Tax exempt income	(54,019)	(612,284)	(6,798,855)	(10,671,272)	Tax exempt income	(54,019)	(612,284)	(6,798,855)	(10,671,272)
	Reinvestment allowance incentive	-	(2,200,395)	-	-	Reinvestment allowance incentive	-	(2,200,395)	-	-
	Effect of deferred tax assets not recognised	(67,669)	30,230	-	-	Effect of deferred tax assets not recognised	67,669	30,230	-	-
	Others	(16,236)	(66,767)	-	-	Others	(308,756)	(66,767)	-	-
		<u>5,673,378</u>	<u>8,037,495</u>	<u>6,928</u>	<u>-</u>		<u>4,738,169</u>	<u>8,037,495</u>	<u>6,928</u>	<u>-</u>
	(Over)/Under provision:					(Over)/Under provision:				
	- current tax	(120,701)	(266,902)	-	11,133	- current tax	(120,701)	(266,902)	-	11,133
	- deferred tax	(1,003,127)	1,738,282	-	-	- deferred tax	(1,003,127)	1,738,282	-	-
		<u>3,614,341</u>	<u>9,508,875</u>	<u>6,928</u>	<u>11,133</u>		<u>3,614,341</u>	<u>9,508,875</u>	<u>6,928</u>	<u>11,133</u>

Updated the amount of non-deductible expenses, effect of deferred tax assets not recognized and others in the table of tax reconciliation, as highlighted in blue.

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Profit or loss																																																															
Total profit or loss for reportable segments	61,408,779	102,482,419																																																													
Elimination of inter-segment profits	(29,357,200)	(42,942,792)																																																													
Depreciation (Note 26)	(20,876,251)	(19,268,183)																																																													
72	<p>Note 31 – OPERATING SEGMENTS</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">External revenue RM</th> <th style="text-align: center;">Depreciation RM</th> <th style="text-align: center;">Finance costs RM</th> <th style="text-align: center;">Finance income RM</th> <th style="text-align: center;">Segment assets RM</th> </tr> </thead> <tbody> <tr> <td>31.12.2025</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total reportable segments</td> <td style="text-align: right;">384,092,335</td> <td style="text-align: right;">(20,595,366)</td> <td style="text-align: right;">(200,166)</td> <td style="text-align: right;">761,088</td> <td style="text-align: right;">766,308,722</td> </tr> <tr> <td>Elimination of inter-segment transactions or balances</td> <td style="text-align: right;">(131,117,401)</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">(328,002,891)</td> </tr> <tr> <td>Consolidated</td> <td style="text-align: right; border-top: 1px solid black;">252,974,934</td> <td style="text-align: right; border-top: 1px solid black;">(20,595,366)</td> <td style="text-align: right; border-top: 1px solid black;">(200,166)</td> <td style="text-align: right; border-top: 1px solid black;">761,088</td> <td style="text-align: right; border-top: 1px solid black;">438,305,831</td> </tr> </tbody> </table>		External revenue RM	Depreciation RM	Finance costs RM	Finance income RM	Segment assets RM	31.12.2025						Total reportable segments	384,092,335	(20,595,366)	(200,166)	761,088	766,308,722	Elimination of inter-segment transactions or balances	(131,117,401)	-	-	-	(328,002,891)	Consolidated	252,974,934	(20,595,366)	(200,166)	761,088	438,305,831	<p>Note 31 – OPERATING SEGMENTS</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">External revenue RM</th> <th style="text-align: center;">Depreciation RM</th> <th style="text-align: center;">Finance costs RM</th> <th style="text-align: center;">Finance income RM</th> <th style="text-align: center;">Segment assets RM</th> </tr> </thead> <tbody> <tr> <td>31.12.2025</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total reportable segments</td> <td style="text-align: right;">384,092,335</td> <td style="text-align: right; color: blue;">(20,876,251)</td> <td style="text-align: right; color: blue;">(200,167)</td> <td style="text-align: right;">761,088</td> <td style="text-align: right;">766,308,722</td> </tr> <tr> <td>Elimination of inter-segment transactions or balances</td> <td style="text-align: right; color: blue;">(131,153,401)</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">(328,002,891)</td> </tr> <tr> <td>Consolidated</td> <td style="text-align: right; border-top: 1px solid black; color: blue;">252,938,934</td> <td style="text-align: right; border-top: 1px solid black; color: blue;">(20,876,251)</td> <td style="text-align: right; border-top: 1px solid black; color: blue;">(200,167)</td> <td style="text-align: right; border-top: 1px solid black;">761,088</td> <td style="text-align: right; border-top: 1px solid black;">438,305,831</td> </tr> </tbody> </table>		External revenue RM	Depreciation RM	Finance costs RM	Finance income RM	Segment assets RM	31.12.2025						Total reportable segments	384,092,335	(20,876,251)	(200,167)	761,088	766,308,722	Elimination of inter-segment transactions or balances	(131,153,401)	-	-	-	(328,002,891)	Consolidated	252,938,934	(20,876,251)	(200,167)	761,088	438,305,831	<p>Updated the amount of total reportable segments in the table of operating segments, as highlighted in blue.</p>
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