

NOTICE OF THIRTY-FIRST ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Thirty-First ("31st") Annual General Meeting ("AGM") of ETA Group Berhad (formerly known as Rex Industry Berhad) will be held at Kuala Lumpur Golf & Country Club, 10, Jalan 1/70D, Bukit Kiara, 60000 Kuala Lumpur, Wilayah Persekutuan on Friday, 22 May 2026 at 10:00 a.m. or at any adjournment thereof, for the following purposes:-

AS ORDINARY BUSINESS

- To receive the Audited Financial Statements for the financial period from 1 July 2024 to 31 December 2025 together with the Reports of the Directors and the Auditors thereon. (Please refer to the Note No. 6)
- To approve the payment of Directors' fees to the Non-Executive Directors amounting to RM52,000/- for the financial period ended 31 December 2025. (Resolution 1)
- To approve the payment of Directors' fees to the Non-Executive Directors amounting to RM227,000 to be paid on a quarterly basis for the financial year ending 31 December 2026 and up to the date of the next Annual General Meeting of the Company in year 2027. (Resolution 2)
- To re-elect Madam Kong Wai Fa, who is due to retire in accordance with Clause 115 of the Company's Constitution and being eligible, has offered herself for re-election. (Resolution 3)
- To re-elect the following Directors, who are due to retire in accordance with Clause 114 of the Company's Constitution and being eligible, have offered themselves for re-election:-
(a) Mr. Law Ngee Song; (Resolution 4)
(b) Mr. Eau Yong Eun; and (Resolution 5)
(c) Ms. Mak Ai-Leen. (Resolution 6)
- To re-appoint Messrs. Raki CS Tan & Ramanan as Auditors of the Company until the conclusion of the next Annual General Meeting of the Company and to authorise the Directors to fix their remuneration. (Resolution 7)
- To transact any other ordinary business of which due notice shall have been given.

By Order of the Board of Directors

YEOW SZE MIN (MAICSA NO. 7065735) (SSM PC NO.: 201908003120)

YEE KIT YENG (MAICSA NO. 7068292) (SSM PC NO.: 202208000022)

Company Secretaries

Dated: 30 April 2026

Explanatory Notes to Ordinary Business:

1. Resolutions 1 & 2 – Payment of Directors' Fees to the Non-Executive Directors

Pursuant to Section 230(1) of the Act, the fees and any benefits payable to the Directors of a listed company shall be approved at a general meeting. In this regard, the Company is seeking shareholders' approval at the 31st AGM for the payment of Directors' fees to the Non-Executive Directors ("NED") of the Company.

Following the change in financial year from 30 June 2025 to 31 December 2025, the total Directors' fees payable to the NED for the 18-month period ended 31 December 2025 amounting to RM256,000. In this regard, the proposed Resolution 1 is to seek the shareholders' approval for the additional Directors' fees of RM52,000/- payable to the NED to meet the shortfall.

The proposed Resolution 2 is to seek the shareholders' approval for the payment of Directors' fees to the NED amounting to RM227,000 for the financial year ending 31 December 2026 and up to the date of the next Annual General Meeting of the Company in 2027.

In the event that the proposed Directors' fees payable to the NED are insufficient due to the enlarged size of the board of directors, approval will be sought at the next AGM for additional Directors' fees to meet the shortfall.

2. Resolution 3 – Re-election of Director who retires pursuant to Clause 115 of the Constitution of the Company

Pursuant to Clause 115 of the Constitution of the Company, Madam Kong Wai Fa is due to retire by rotation at the forthcoming 31st AGM of the Company. Madam Kong Wai Fa has indicated her willingness to seek for re-election.

For the purpose of determining the eligibility of the Director to stand for re-election at the 31st AGM of the Company, the Board of Directors through its Nomination and Remuneration Committee ("NRC") had reviewed and assessed the retiring Director from the fit and proper assessment, annual assessment and evaluation of the Board of Directors for the FPE 2025. Based on the recommendation of the NRC, the Board of Directors is satisfied with the performance and contributions of Madam Kong Wai Fa and supports the re-election based on the following considerations:

- able to meet the Board of Directors' expectations in terms of character, experience, integrity, competency and time commitment in discharging her role as Director of the Company; and
- exercised due care and carried out professional duties proficiently.

3. Resolutions 4, 5 and 6 – Re-election of Directors who retire pursuant to Clause 114 of the Constitution of the Company

Pursuant to Clause 114 of the Constitution of the Company, Mr. Law Ngee Song, Mr. Eau Yong Eun and Ms. Mak Ai-Leen are due to retire at the forthcoming 31st AGM of the Company. These Directors have indicated their willingness to seek for re-election.

For the purpose of determining the eligibility of the Directors to stand for re-election at the 31st AGM of the Company, the Board of Directors through its NRC had reviewed and assessed each of the retiring Directors from the fit and proper assessment, annual assessment and evaluation of the Board of Directors for the FPE 2025. Based on the recommendation of the NRC, the Board of Directors is satisfied with the performance and contributions of the retiring Directors namely, Mr. Law Ngee Song, Mr. Eau Yong Eun and Ms. Mak Ai-Leen, and supports the re-election based on the following considerations:

- able to meet the Board of Directors' expectations in terms of character, experience, integrity, competency and time commitment in discharging their roles as Directors of the Company;
- exercised due care and carried out professional duties proficiently; and
- level of independence demonstrated by the Independent Non-Executive Director, where relevant.

Notes to the Notice of the 31st AGM:

- The Company has changed its financial year end from 30 June 2025 to 31 December 2025 as previously announced to Bursa Malaysia Securities Berhad on 4 June 2025. Section 340(1) of the Companies Act 2016 ("the Act") stipulates that an AGM must be held once in every calendar year. The Companies Commission of Malaysia had granted its approval for an extension of time until 30 June 2026 for the Company to hold its AGM in respect of the calendar year 2025, and hence, the Company did not hold any AGM in the calendar year 2025. This 31st AGM shall be deemed to be held for the calendar year 2025 to table the 18-month Audited Financial Statements for FPE 2025 as well as other ordinary businesses.
- In respect of deposited securities, only members whose name appear in the Record of Depositors on 15 May 2026 shall be eligible to attend, participate, speak and vote at the Meeting or appoint proxy(ies) to attend, participate, speak and vote in his stead.
- A member entitled to attend and vote at the Meeting may appoint more than one (1) proxy to attend, participate, speak and vote in his stead. Where a member appoints more than one (1) proxy to attend, participate, speak and vote at the same Meeting, the appointments shall be invalid unless he specifies the proportion of his shareholdings to be represented by each proxy. There shall be no restriction as to the qualification of the proxy. A proxy appointed to attend and vote at the Meeting of the Company shall have the same rights as the member to attend, participate, speak and vote at the Meeting.
- The instrument appointing a proxy shall be in writing under the hand of the member or of his attorney duly authorised in writing, or if the member is a corporation, shall either be executed under the corporation's common seal or under the hand of an officer or attorney duly authorised.
- Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("omnibus account") as defined under the Securities Industry (Central Depositories) Act 1991, there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.
- The instrument appointing a proxy and the power of attorney or other authority (if any), under which it is signed or a duly notarised certified copy of that power or authority, must be deposited at the office of the Share Registrar, Securities Services (Holdings) Sdn. Bhd. at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan not less than forty-eight (48) hours before the time set for holding the Meeting or any adjournment thereof. The lodging of the said instrument shall not preclude you from attending, participating, speaking and voting in person at the 31st AGM should you subsequently wish to do so, provided a notice of termination of proxy authority in writing is given to the Company not less than twenty-four (24) hours before the commencement of the Meeting or adjournment thereof, failing which, the termination of the authority of a person to act as proxy will not affect the following in accordance with Section 338 of the Act:-
(i) the constitution of the quorum at such meeting;
(ii) the validity of anything he did as chairman of such meeting;
(iii) the validity of a poll demanded by him at such meeting; or
(iv) the validity of the vote exercised by him at such meeting.
- This Agenda item is meant for discussion only as Section 340(1)(a) of the Act does not require a formal approval of the shareholders for the Audited Financial Statements and only requires the Audited Financial Statements to be laid at the Meeting. Therefore, this Agenda item is not put forward for voting.