

THIS STATEMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

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

Bursa Malaysia Securities Berhad (“Bursa Securities”) has not perused this Share Buy-Back Statement prior to its issuance as it is an Exempt Document pursuant to Practice Note 18 of the Main Market Listing Requirements of Bursa Securities. Bursa Securities takes no responsibility for the contents of this Share Buy-Back Statement, makes no representation as to its accuracy or completeness and expressly disclaims any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this Share Buy-Back Statement.



BESHOM HOLDINGS BERHAD

(Registration No. 202101001114 (1401412-A))

(Incorporated in Malaysia)

**STATEMENT TO SHAREHOLDERS
IN RELATION TO THE
PROPOSED RENEWAL OF SHARE BUY-BACK AUTHORITY
(“SHARE BUY-BACK STATEMENT”)**

The Ordinary Resolution in respect of the above proposal will be tabled at the 6th Annual General Meeting (“6th AGM”) of Beshom Holdings Berhad (“BESHOM” or “the Company”) to be held at Ballroom I, Level 2, The Federal Hotel Kuala Lumpur, No. 35, Jalan Bukit Bintang, 55100 Kuala Lumpur, Malaysia on Thursday, 8 October 2026 at 10:30 a.m..

The Notice of the 6th AGM and the Form of Proxy is enclosed together with the Annual Report 2026 of the Company and can be downloaded at www.beshom.com under the Investor Relations > 6th AGM.

The Form of Proxy must be deposited at the Company’s Share Registrar’s Office, Boardroom Share Registrars Sdn. Bhd. at 11th Floor, Menara Symphony, No.5, Jalan Prof. Khoo Kay Kim, Seksyen 13, 46200 Petaling Jaya, Selangor Darul Ehsan, Malaysia or by electronically through Boardroom Smart Investor Portal (“BSIP”) at <https://investor.boardroomlimited.com> or email to bsr.proxy@boardroomlimited.com not less than forty-eight (48) hours before the time set for the 6th AGM. If you have submitted your Form(s) of Proxy and subsequently decide to appoint another person or wish to participate in the 6th AGM in person, please write in to bsr.proxy@boardroomlimited.com or via BSIP (as the case maybe) to revoke the earlier appointed proxy forty-eight (48) hours before the 6th AGM.

Last date and time for lodging the Form of Proxy : Tuesday, 6 October 2026 at 10.30 a.m.

Date and time of the 6th AGM : Thursday, 8 October 2026 at 10.30 a.m.

This Statement is dated 28 August 2026

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BESHOM HOLDINGS BERHAD

(Registration No. 202101001114 (1401412-A))

(Incorporated in Malaysia)

STATEMENT IN RELATION TO THE PROPOSED RENEWAL OF SHARE BUY-BACK AUTHORITY (“SHARE BUY-BACK STATEMENT”)

1. INTRODUCTION

At the 5th AGM of the Company held on 25 September 2025, the Board has obtained your approval for BESHOM to purchase its own shares of up to ten percent (10%) of the total number of issued shares of the Company (“Proposed Share Buy-Back”). The approval for the renewal of the Proposed Share Buy-Back shall lapse at the conclusion of the forthcoming 6th AGM of BESHOM which will be held on 8 October 2026.

On 24 July 2026, the Company announced that it proposes to seek from the shareholders the approval for the renewal of the Proposed Share Buy-Back. The purpose of this Statement is to provide you with details of the Proposed Share Buy-Back and to seek your approval for the ordinary resolution to be tabled at the forthcoming 6th AGM.

The Notice of the 6th AGM and the Form of Proxy are enclosed together with the Annual Report 2026.

2. PROPOSED SHARE BUY-BACK

Subject to your approval, the Directors propose to seek a general mandate for the Proposed Share Buy-Back. This mandate, if obtained, would give authority to the Directors to exercise the power of the Company to purchase its own shares in circumstances which the Directors consider would be in the best interest of the Company.

It is a requirement that a Company that wishes to purchase or otherwise acquire its own shares should obtain approval of its shareholders to do so at a general meeting of its shareholders. Accordingly, approval will be sought from you at the forthcoming 6th AGM for a general mandate to purchase its own shares of up to ten percent (10%) of the total number of issued shares subject to compliance of the Companies Act, 2016 (“the Act”), the Company’s Constitution, the Listing Requirements and any prevailing law, rules and regulation, guidelines and other requirement issued by the relevant authorities. The general mandate will be effective upon the passing of the ordinary resolution for the Proposed Share Buy-Back at the Company’s forthcoming 6th AGM until the conclusion of the next AGM of the Company or the expiry of the period within which the next AGM is required by law to be held, unless earlier revoked or varied by an ordinary resolution passed by the shareholders of the Company at a general meeting, whichever occurs first.

2.1 Maximum Number of Shares for the Proposed Share Buy-Back

The maximum aggregate number of Shares which may be purchased by the Company, shall not exceed ten percent (10%) of the total number of issued shares of the Company at any point of time. As at 3 August 2026, the issued share capital of the Company is RM312,977,661 comprising 300,103,232 Ordinary Shares (including 1,252,500 treasury shares) (“BESHOM Shares”). The Proposed Share Buy-Back will enable the Company to purchase up to maximum of 30,010,323 BESHOM Shares (inclusive of 1,257,500 treasury shares), representing approximately 10% of the Company’s total number of issued shares. The purchase of such BESHOM Shares will be carried out through Bursa Securities.

2.2 Source of Funds

The Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) and the Act stipulates that the proposed purchase by a listed company of its own shares must be made wholly out of retained earnings of the listed company. BESHOM therefore proposes to allocate an amount not exceeding the audited retained earnings of the Company for the purpose of the Proposed Share Buy-Back. The retained earnings of the Company based on the latest audited financial statements for the year ended 30 April 2026 was RM15,091,984.

The funding for the Proposed Share Buy-Back will be sourced from internally generated funds and/or external borrowings, the proportion of which will depend on the quantum of the purchase consideration as well as the availability of internally generated funds and borrowings and repayment capabilities of the Company at the time of purchase(s). In the event the Proposed Share Buy-Back is to be partly financed by external borrowings, the Company expects that it will be capable of repaying such borrowings and that such funding is not expected to have any material effect on the cash flow of BESHOM Group.

3. RATIONALE, POTENTIAL ADVANTAGES AND DISADVANTAGES OF THE PROPOSED SHARE BUY-BACK

Pursuant to the provisions of Section 127(7) of the Act, the Directors may deal with the shares in the following manner:-

- (i) cancel the shares so purchased; or
- (ii) retain the shares so purchased in treasury, which may be distributed as share dividends to the shareholders and/or resold on Bursa Securities in accordance with the relevant rules of Bursa Securities and/or transferred for the purposes of or under an employees’ share scheme and/or transferred as purchase consideration and/or cancelled subsequently and/or sold, transferred or otherwise be used for such purposes as the Minister may by order prescribe; or
- (iii) retain part of the shares so purchased as treasury shares and cancel the remainder; or
- (iv) such other manner as may be permitted by the Act.

The decision on whether to retain the shares so purchased as treasury shares or to cancel the shares so purchased or a combination of both, will be made by the Board at the appropriate time.

The Proposed Share Buy-Back, if exercised, is expected to potentially benefit the Company and its shareholders as follows:-

- The Company may be able to stabilise the supply and demand of the ordinary shares of BESHOM (“BESHOM Shares”) in the open market of Bursa Securities thereby supporting its fundamental value.
- The earnings per share of the Group will be strengthened if the shares purchased are cancelled which in turn will have a positive impact on the Company’s share price.
- If the BESHOM Shares so purchased by the Company are held as treasury shares, the Company may have the opportunity to distribute those shares as share dividends, thus benefiting the shareholders. The treasury shares may also be re-sold in the open market of Bursa Securities at a price higher than the purchase price, thereby realising a potential gain for BESHOM without affecting the Company’s issued share capital.
- BESHOM may be able to use its financial resources where there is no immediate use for them.

However, the Proposed Share Buy-Back, if implemented, would reduce the financial resources of the Group. This may result in the Group having to forego better investment opportunities in the future or, at the least, deprive the Company and the Group of any income that may be derived from the deposit of such funds in interest bearing instruments. The Proposed Share Buy-Back may also result in a reduction of financial resources available for distribution in the form of cash dividends to the shareholders of BESHOM.

The actual treatment of the shares purchased pursuant to the Proposed Share Buy-Back would depend on, inter-alia, the prevailing equity market conditions and the financial position of BESHOM.

Your Board will be mindful of the interest of BESHOM and its shareholders in implementing the Proposed Share Buy-Back and its subsequent resale.

4. EFFECTS OF THE PROPOSED SHARE BUY-BACK

The effects of the Proposed Share Buy-Back on the Share Capital, Net Assets and Working Capital, Earnings, Dividends, and Directors' and Substantial Shareholders' Shareholdings are set out below.

4.1 Share Capital

As at 3 August 2026, the total issued share capital of the Company was RM312,977,661 comprising 300,103,232 ordinary shares (inclusive of 1,257,500 treasury shares).

The Company also has an Employees' Share Option Scheme ("ESOS") which was approved by the shareholders of the Company at an Extraordinary General Meeting held on 19 May 2021. The Company may grant up to 15% of the total number of shares issued in our Company (excluding treasury shares) at any time over the ESOS period for the employees and directors. As of 3 August 2026, no ESOS Option issued by the Company.

In the event the Company acquires the full amount of BESHOM Shares authorised under the Proposed Share Buy-Back and all the purchased BESHOM Shares are cancelled, the total number of shares issued of BESHOM, for illustration purposes, will be as follows: -

	No. of BESHOM Shares
Issued share capital as at 3 August 2026	300,103,232*
Less: To be purchased pursuant to the Proposed Share Buy-Back (assuming BESHOM shares purchased are fully cancelled)	(30,010,323)*
Total number of shares issued after the Proposed Share Buy-Back	270,092,909

** Note: inclusive of 1,257,500 BESHOM Shares currently held as treasury shares as at 3 August 2026.*

In the event that the BESHOM Shares purchased are retained as treasury shares, the total number of issued shares of BESHOM will not be reduced but the rights attaching to the treasury shares as to voting, dividends and participating in other distributions or otherwise will be suspended. While these BESHOM Shares remain as treasury shares, the Act prohibits the taking into account such shares in calculating the number or percentage of shares in BESHOM for any purposes whatsoever including substantial shareholders' shareholdings, takeovers, notices, the requisitioning and quorum of general meetings and the result of votes on resolutions at general meetings.

4.2 Net Assets and Working Capital

The effects of the Proposed Share Buy-Back is likely to reduce or increase the Net Assets per share of the BESHOM Group and will reduce the funds available for working capital of the BESHOM Group, the quantum of which depends on the number of BESHOM Shares purchased, the purchase price and the effective funding costs of the BESHOM Group. The Proposed Share Buy-Back will reduce the Net Assets per share of the BESHOM Group if the purchase price exceeds the Net Assets per share of the Group at the time of the purchase. Conversely, the Net Assets per share of BESHOM Group will increase if the purchase price is less than the Net Assets per share of the BESHOM Group at the time of the purchase.

Should the Company choose to resell the treasury shares on Bursa Securities, depending on the price at which the said shares are re-sold, the Proposed Share Buy-Back may have a positive effect on the Net Assets of the Group if a gain on disposal is achieved.

The audited Net Assets per share of the BESHOM Group as at 30 April 2026 is RM1.02.

4.3 Earnings

Assuming the purchased BESHOM Shares under the Proposed Share Buy-Back are cancelled, the Proposed Share Buy-Back may increase the earnings per share (“EPS”) of BESHOM Group. In addition, on the assumption that the purchased Shares are treated as treasury shares and subsequently resold, the earnings of BESHOM Group may be affected depending on the actual selling price and number of treasury shares resold. In the event the purchased shares are held as treasury shares, the effective reduction in the issued share capital of the Company pursuant to the Proposed Share Buy-Back would generally, all else being equal, increase the consolidated EPS of the Group.

4.4 Dividends

For the financial year ended 30 April 2026, your Board has declared an interim single tier dividend of 1.0 sen per ordinary share, amounting to RM2,992,652.32 which was paid on 17 March 2026.

Subject to the approval of the shareholders at the forthcoming 6th AGM, your Board has recommended a final single tier dividend of 1.5 sen per ordinary share in respect of the financial year ended 30 April 2026.

Assuming the Proposed Share Buy-Back is implemented in full and the dividend quantum is maintained at historical levels, the Proposed Share Buy-Back will have the effect of increasing the dividend rate of the Company as a result of the reduction in the number of issued shares as described under Section 4.1 above if the BESHOM Shares purchased are cancelled.

If the BESHOM Shares purchased are treated as treasury shares and assuming the dividend quantum of the Company is maintained at the historical levels, the Proposed Share Buy-Back will have the effect of increasing the dividend rate of the Company as a result of the suspension of rights attaching to the treasury shares as to dividend entitlement. Nonetheless, the treasury shares may be distributed as share dividends to shareholders of the Company if the Company so decides.

4.5 Directors' and Substantial Shareholders' Shareholdings

(i) Directors

The proforma effects of the Proposed Share Buy-Back on the shareholdings of the Directors of BESHOM based on the Register of Directors' Shareholdings as at 3 August 2026 and assuming that BESHOM purchases the maximum ten percent (10%) of its total number of issued shares are set out as follows:

Directors	<-----As at 3 August 2026----->				<-----After the Proposed Share Buy-Back----->			
	<-----Direct----->		<-----Indirect----->		<-----Direct----->		<-----Indirect----->	
	No. of Shares	%	No. of Shares	%	No. of Shares	%	No. of Shares	%
Tan Keng Kang	12,864,793	4.30	69,744,673 ^(a)	23.34	12,864,793	4.76	69,744,673 ^(a)	25.83
Hew Von Kin	416,580	0.14	-	-	416,580	0.15	-	-
Ng Chek Yong	-	-	-	-	-	-	-	-
Professor Hajjah Ruhanas Binti Harun	-	-	-	-	-	-	-	-
Dato' Lee Teck Hua	-	-	-	-	-	-	-	-
Foong Yein Fun	-	-	-	-	-	-	-	-

Note:

- a) Deemed interested by virtue of his substantial interest in Tan Kai Hee Family Holdings Sdn. Bhd., Akintan Sdn. Bhd., Daritan Sdn. Bhd. and through the direct and indirect interest of his family members in BESHOM respectively.

(ii) **Substantial Shareholders**

The proforma effects of the Proposed Share Buy-Back on the shareholdings of the Substantial Shareholders of BESHOM based on the Register of Substantial Shareholders as at 3 August 2026 and assuming that BESHOM purchases the maximum ten percent (10%) of its total number of issued shares are set out as follows:

Substantial Shareholders	<-----As at 3 August 2026----->				<-----After the Proposed Share Buy-Back----->			
	<-----Direct----->		<-----Indirect----->		<-----Direct----->		<-----Indirect----->	
	No. of Shares	%	No. of Shares	%	No. of Shares	%	No. of Shares	%
Tan Kai Hee Family Holdings Sdn Bhd	35,106,729	11.75	33,479,373 ⁽ⁱ⁾	11.20	35,106,729	13.00	33,479,373 ⁽ⁱ⁾	12.40
Akintan Sdn Bhd	27,638,275	9.25	-	-	27,638,275	10.23	-	-
Excellant Communication Sdn Bhd	16,146,705	5.40	-	-	16,146,705	5.98	-	-
Tan Keng Kang	12,864,793	4.30	69,744,673 ⁽ⁱⁱ⁾	23.34	12,864,793	4.76	69,744,673 ⁽ⁱⁱ⁾	25.83
Phan Van Denh	878,271	0.29	81,731,195 ⁽ⁱⁱⁱ⁾	27.35	878,271	0.33	81,731,195 ⁽ⁱⁱⁱ⁾	30.26

Notes:

- i. Deemed interested by virtue of its interest in Akintan Sdn. Bhd. and Daritan Sdn. Bhd. in BESHOM respectively.
- ii. Deemed interested by virtue of his substantial interest in Tan Kai Hee Family Holdings Sdn. Bhd., Akintan Sdn. Bhd., Daritan Sdn. Bhd. and through the direct and indirect interest of his family members in BESHOM respectively.
- iii. Deemed interested through the direct and indirect interest of her spouse.

5. PURCHASE, RESALE, TRANSFER OR CANCELLATION OF SHARES MADE IN THE PRECEDING TWELVE (12) MONTHS

During the financial year ended 30 April 2026, the Company had purchased an aggregate of 272,800 BESHOM shares on Bursa Securities at a total consideration of RM174,564, which are presently being held as treasury shares in accordance with the provisions of Section 127 of the Act. As at 30 April 2026, a total of 847,100 ordinary shares were held as treasury shares.

Information of the shares purchased by the Company during the financial year ended 30 April 2026 is set out on page 121 under Note 15.4 of the Financial Statements as contained in the Annual Report 2026.

Details of the purchases in the past twelve (12 months) up to 3 August 2026, being the latest practicable date (“LPD”) are as follows:

Date	Total no. of shares purchased	Price (RM)		Average Price paid (RM)	Total Consideration* (RM)
		Lowest	Highest		
14/04/2026	5,000	0.575	0.575	0.581	2,907
15/04/2026	4,100	0.570	0.575	0.579	2,374
25/05/2026	3,600	0.565	0.570	0.576	2,074
26/05/2026	13,900	0.560	0.570	0.564	7,840
18/06/2026	7,600	0.545	0.600	0.572	4,348
19/06/2026	15,500	0.555	0.570	0.562	8,711
22/06/2026	19,600	0.560	0.565	0.563	11,042
23/06/2026	22,500	0.540	0.565	0.557	12,536
24/06/2026	20,600	0.540	0.555	0.551	11,353
25/06/2026	15,000	0.550	0.560	0.554	8,310
26/06/2026	20,200	0.540	0.555	0.548	11,074
29/06/2026	8,200	0.530	0.545	0.542	4,444
07/07/2026	21,000	0.525	0.530	0.531	11,147
08/07/2026	8,700	0.525	0.530	0.530	4,613
09/07/2026	3,500	0.525	0.525	0.534	1,868
13/07/2026	13,300	0.520	0.525	0.528	7,020
14/07/2026	18,500	0.520	0.525	0.526	9,737
15/07/2026	12,500	0.520	0.525	0.528	6,594
16/07/2026	3,000	0.530	0.530	0.540	1,620
17/07/2026	12,900	0.530	0.540	0.534	6,890
20/07/2026	27,100	0.515	0.540	0.528	14,301
21/07/2026	20,300	0.515	0.520	0.519	10,531
22/07/2026	37,200	0.510	0.520	0.521	19,370
23/07/2026	21,200	0.515	0.520	0.518	10,992

Details of the purchases in the past twelve (12 months) up to 3 August 2026, being the latest practicable date (“LPD”) are as follows: (continued)

Date	Total no. of shares purchased	Price (RM)		Average Price paid (RM)	Total Consideration* (RM)
		Lowest	Highest		
24/07/2026	20,600	0.515	0.520	0.518	10,670
27/07/2026	8,500	0.515	0.520	0.519	4,413
28/07/2026	10,700	0.515	0.525	0.520	5,560
29/07/2026	8,800	0.525	0.535	0.531	4,674
30/07/2026	10,900	0.530	0.535	0.533	5,815
03/08/2026	5,000	0.535	0.535	0.541	2,707

**Total consideration is inclusive of brokerage, clearing fees and SST.*

As at LPD, the Company held a total of 1,257,500 treasury shares.

The Company did not resell, transfer or cancel any of its treasury shares in the past twelve (12) months up to the LPD.

6. PUBLIC SHAREHOLDING SPREAD

As at 3 August 2026, the public shareholding spread of BESHOM is 66.63% of the total number of shares issued of the Company.

Assuming that the Proposed Share Buy-Back is carried out in full and the existing treasury shares are cancelled, our public shareholding would be 63.07% (assuming the BESHOM Shares are purchased from public shareholders other than our existing Directors and substantial shareholders pursuant to the Proposed Share Buy-Back and the number of BESHOM Shares held by the Directors of the BESHOM Group, the substantial shareholders of BESHOM and persons connected to them remain unchanged).

7. HISTORICAL SHARE PRICES

The monthly highest and lowest prices of BESHOM Shares as traded on the Main Market of Bursa Securities for the preceding 12 months are as follows:

Month and Year	Highest (RM)	Lowest (RM)
2025		
August	0.690	0.590
September	0.690	0.645
October	0.700	0.660
November	0.690	0.615
December	0.685	0.590
2026		
January	0.635	0.600
February	0.625	0.595
March	0.610	0.550
April	0.600	0.555
May	0.620	0.520
June	0.655	0.525
July	0.540	0.505
August*	0.535	0.515

(Source: www.investing.com)

**up to LPD, 3 August 2026.*

The last transacted price of BESHOM Shares on the LPD was RM 0.535.

8. IMPLICATION RELATING TO THE MALAYSIAN CODE ON TAKE-OVERS AND MERGERS, 2016 (“CODE”)

The Proposed Share Buy-Back is not expected to trigger any obligation to undertake a mandatory general offer pursuant to the Code as a result of the Proposed Share Buy-Back.

It is the intention of BESHOM to implement the Proposed Share Buy-Back in a manner that will not result in any of the shareholders of BESHOM having to undertake a mandatory take-over offer pursuant to the Code.

9. DIRECTORS’ AND MAJOR SHAREHOLDERS’ INTERESTS

Save for the proportionate increase in the percentage of shareholdings and/or voting rights in their capacity as the shareholders of the Company as a consequence of the share movement pursuant to the Proposed Share Buy-Back, none of the directors and/or major shareholders of the Company and any person connected with the directors and/or major shareholders of the Company, have any interest, direct or indirect, in the Proposed Share Buy-Back, and in the resale of the treasury shares, if any.

10. APPROVAL REQUIRED

The Proposed Share Buy-Back is conditional upon the approval of the shareholders of the Company at the forthcoming 6th AGM.

11. DIRECTORS’ RECOMMENDATION

Your Board, having considered all aspects of the Proposed Share Buy-Back, is of the opinion that the Proposed Share Buy-Back is in the best interest of the Company and its shareholders. Accordingly, your Board recommends that you vote in favour of the ordinary resolution in respect of the Proposed Share Buy-Back to be tabled at the forthcoming 6th AGM.

12. FURTHER INFORMATION

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

APPENDIX I

1. DIRECTORS' RESPONSIBILITY STATEMENT

This Statement has been seen and approved by the Board and they collectively and individually accept full responsibility for the accuracy of the information given in this statement. They confirm that after making 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. DOCUMENTS FOR INSPECTION

Copies of the following documents are available for inspection during normal office hours (except for Saturday, Sunday and public holidays) from the date of this Statement up to and including the date of the 6th AGM, at the registered office of our Company at Office Suite No. 603 Block C, Pusat Dagangan Phileo Damansara 1, No. 9, Jalan 16/11, Off Jalan Damansara, 46350 Petaling Jaya, Selangor Darul Ehsan, Malaysia:

- a) The Constitution of BESHOM; and
- b) Audited Financial Statements of BESHOM for the past two (2) financial years ended 30 April 2025 and 30 April 2026.