CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	0122
COMPANY NAME	**:**	ADVANCE INFORMATION MARKETING BERHAD
FINANCIAL YEAR	**:**	June 30, 2026

OUTLINE:

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE
Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PERSUANT CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA
Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.

Intended Outcome

Every company is headed by a board which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.1

The board should set the company's strategic aims, ensure that the necessary resources are in place for the company to meet its objectives and review management performance. The board should set the company's values and standards and ensure that its obligations to its shareholders and other stakeholders are understood and met.

Application	:	Applied
Explanation on application of the practice	:	The Board of Directors (the "Board") has taken concerted measures to align the strategies of Advance Information Marketing Berhad ("AIM" or "Company") and its subsidiaries ("Group") with the interests of shareholders and other stakeholders. Furthermore, the Board actively leads and allocates the necessary resources to achieve the Group's performance objectives, with well-defined roles and responsibilities outlined in the Board Charter. The Group's focus during the Financial Year Ended ("FYE") 30 June 2026, centered on addressing key priorities. These included managing the business operating cash flow, overseeing the operations of the newly established pharmacy retail business, and completing corporate exercises to secure additional funds for both existing and new ventures. Throughout FYE 30 June 2026, the Board dedicated its attention to exploring avenues to enhance the Group's revenue, improve the operational efficiency of the newly established retail pharmacy business, and fortify the cash resources and overall income through private placement and rights issues. In addition to its overarching responsibilities, the Board has established specific committees – the Audit Committee ("AC"), Risk Management Committee ("RMC"), Nominating Committee ("NC"), and Remuneration Committee ("RC") – each entrusted with delegated responsibilities. This structure allows for in-depth deliberations on matters assigned to these committees, ensuring thorough consideration. The Board conducts regular reviews of the Group's financial results, business operations performance, and financial position during Board meetings, consulting with the Management team to make informed decisions.

	Formalising its commitment to ethical conduct, the Board has adopted a Code of Ethics and Conduct ("CEC"), an integral part of the Company's Board Charter. The CEC provides guidance on ethical considerations and actions for the Board, Management, and employees. Additionally, the Board has implemented the Anti-Corruption and Bribery Policy and Whistleblowing Policy and Procedures, reinforcing the Group's commitment to integrity. The collective implementation of the CEC, Anti-Corruption and Bribery Policy, and Whistleblowing Policy and Procedures serves to instill and communicate the Group's core values and standards to both the organisation and stakeholders. To maintain relevance and adequacy, the Board Charter, CEC, and Group policies undergo periodic reviews. Interested parties can access these documents on the Company's website at www.aim-net.com.my.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Every company is headed by a board which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.2
A Chairman of the board who is responsible for instilling good corporate governance practices, leadership and effectiveness of the board is appointed.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	Following to the resignation of Dato' Ir. Lim Siang Chai on 17 March 2025, the position of Chairman has been vacant. Currently, the Executive Director ("ED") assumes the primary responsibility for managing the Group's operations and resources. The ED is able to provide effective leadership to the Board and at the same time be guided by the company secretaries and views from the Independent Directors, who offer the necessary checks and balances in the decision-making process of the Board. The ED instils good governance practices by ensuring that all the Directors' views are heard, sufficient time for discussion of each agenda, and fair opportunity is provided to all the Directors to participate actively and constructively during the meetings and discussions.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Every company is headed by a board which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.3
The positions of Chairman and CEO are held by different individuals.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	Following to the resignation of Dato' Ir. Lim Siang Chai on 17 March 2025, the position of Chairman has been vacant.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Every company is headed by a board which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.4
The Chairman of the board should not be a member of the Audit Committee, Nomination Committee or Remuneration Committee

Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.			
Application	:	Applied	
Explanation on application of the practice	:	Following to the resignation of Dato' Ir. Lim Siang Chai on 17 March 2025, the position of Chairman has been vacant. Therefore, the current Chairman is not a member of the AC, NC or RC.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Every company is headed by a board which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.5
The board is supported by a suitably qualified and competent Company Secretary to provide sound governance advice, ensure adherence to rules and procedures, and advocate adoption of corporate governance best practices.

Application	:	Applied	
Explanation on application of the practice	:	The Board is assisted by the Group's company secretaries in facilitating board proceedings throughout the FYE 30 June 2026. The company secretaries, possessing suitable qualifications, experience, and competence, meets the criteria outlined in Section 235(2) of the Companies Act 2016 to serve in this capacity. They have played a crucial role in supporting the Board in fulfilling its fiduciary duties and stewardship responsibilities. The company secretaries have provided advisory services to the Board on matters related to compliance with statutory and regulatory requirements, guidelines, and legislation, ensuring the Board's strict adherence to these standards. Additionally, guidance on corporate governance matters and best practices has been a key aspect of their support. Acting as a vigilant overseer of corporate governance developments, the company secretaries regularly update and advises the Board on the latest requirements issued by regulatory authorities. This includes insights into the implications of such developments for the Company, enabling the Board to apply governance practices that align with both its needs and stakeholders' expectations. Every Director enjoys unrestricted access to the company secretaries' advice and services, a crucial element in ensuring the effective functioning of the Board. The company secretaries take responsibility for properly convening Board and Board committee meetings, ensuring accurate and comprehensive documentation of the proceedings and resolutions passed during these sessions. This meticulous approach contributes to the maintenance of transparent, accountable, and well-documented governance practices within the organisation.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

Every company is headed by a board which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.6

Directors receive meeting materials, which are complete and accurate within a reasonable period prior to the meeting. Upon conclusion of the meeting, the minutes are circulated in a timely manner.

Application	:	Applied
Explanation on application of the practice	:	The Management and company secretaries play a pivotal role in ensuring that the Board is well-informed by providing timely and comprehensive information before Board and Board committee meetings. In accordance with the standard practice, unless otherwise agreed, notices of each meeting, along with the pertinent Board papers, are dispatched to every Director no later than seven (7) days prior to the meeting. This advance distribution allows Directors to seek clarification or additional explanation from Management and the company secretaries in preparation for the meeting. Furthermore, during the Board and Board committees' meetings, the Finance Manager and other Key Senior Management are invited to offer supplementary information and explanations as needed. The proceedings, deliberations, decisions, and conclusions reached during Board and Board committee meetings are meticulously recorded in meeting minutes by the company secretaries. The draft minutes are then circulated to the Board and Board committees before the subsequent meeting for confirmation. This practice ensures that the recorded deliberations and decisions accurately reflect the discussions held. To formalise the accuracy of the recorded proceedings, the minutes of all meetings are signed by the respective Chairman, attesting to their correctness. This confirmation is obtained from all Board or Board committee members, providing a comprehensive and reliable record of the proceedings for reference and documentation.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
There is demarcation of responsibilities between the board, board committees and management.

There is clarity in the authority of the board, its committees and individual directors.

Practice 2.1
The board has a board charter which is periodically reviewed and published on the company's website. The board charter clearly identifies–

- the respective roles and responsibilities of the board, board committees, individual directors and management; and
- issues and decisions reserved for the board.

Application	:	Applied
Explanation on application of the practice	:	The Board operates under the guidance of a comprehensive Board Charter, a document that outlines and defines various aspects such as Board composition, roles, duties, and responsibilities of the Board as a whole, as well as those of the ED and Independent Directors. Additionally, it covers the establishment of Board committees, conduct of Board meetings, Board performance evaluation, Directors' remuneration, access to information and independent professional advice, and a CEC. This framework adheres to best practices and upholds standards of good corporate governance. To further elaborate on the specific roles, duties, and responsibilities of the Board committees, including the AC, NC, RC and RMC, these are delineated in their respective Terms of Reference ("TOR"). Matters such as corporate exercises, shareholders' communication, and corporate governance are expressly reserved for Board decision-making. The Board Charter extends its applicability to all Directors and is subject to periodic review and updates. This ensures alignment with any new regulations that may impact the discharge of the Board's duties and responsibilities, or as needed to reflect the evolving governance expectations of stakeholders and regulatory authorities. To enhance transparency and accessibility, both the Board Charter and the TOR for the mentioned Board committees are made available on the Company's website, providing stakeholders with clear insight into the governance framework and practices adopted by the organisation.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
The board is committed to promoting good business conduct and maintaining a healthy corporate culture that engenders integrity, transparency and fairness.

The board, management, employees and other stakeholders are clear on what is considered acceptable behaviour and practice in the company.

Practice 3.1
The board establishes a Code of Conduct and Ethics for the company, and together with management implements its policies and procedures, which include managing conflicts of interest, preventing the abuse of power, corruption, insider trading and money laundering.

The Code of Conduct and Ethics is published on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The Board has formally established and embraced its CEC, seamlessly incorporated into the Board Charter of the Company. This CEC serves as a comprehensive guide, offering insights into ethical and behavioural considerations for the Board, Management, and employees as they fulfill their duties and obligations. It is designed to govern the standards of ethics and good conduct expected from all Directors and employees within the Group. In unison, the CEC, Anti-Corruption and Bribery Policy, and Whistleblowing Policy and Procedures collectively contribute to instilling and communicating the Group's core values and standards both internally and to external stakeholders. Employees are explicitly informed that relevant disciplinary actions will be taken for any unethical behaviour or gross misconduct that contradicts the principles outlined in the CEC and the aforementioned policies. The Anti-Corruption and Bribery Policy, crafted to prevent corruption and unethical practices within the Group, aligns with the Guidelines on Adequate Procedures issued by the Prime Minister's Department in December 2018. This policy ensures compliance with Malaysian legislation and policies governing bribery and corrupt practices, including the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018, along with any subsequent amendments or re-enactments by the relevant authorities. The policy outlines the appropriate practices to be adhered to in relation to improper solicitation, bribery, and other corrupt activities, reinforcing high ethical standards and compliance with relevant rules and regulations within the Group.

	The Board remains committed to regular reviews and updates of the CEC, Anti-Corruption and Bribery Policy, and Whistleblowing Policy, guided by relevant regulations and requirements. This ensures the continued relevance and appropriateness of these frameworks. All Directors and employees are expected to adhere to these principles, and the documents are publicly available on the Company's website at www.aim-net.com.my.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
The board is committed to promoting good business conduct and maintaining a healthy corporate culture that engenders integrity, transparency and fairness.

The board, management, employees and other stakeholders are clear on what is considered acceptable behaviour and practice in the company.

Practice 3.2
The board establishes, reviews and together with management implements policies and procedures on whistleblowing.

Application	:	Applied
Explanation on application of the practice	:	The Board has instituted and embraced the Whistleblowing Policy and Procedures, establishing an avenue for all employees and stakeholders within the Group to voice concerns or disclose any improper conduct involving the Group, its Directors, or employees. This mechanism is designed to ensure the effective resolution of reported issues. Stakeholders with knowledge or suspicions of any violations of the Whistleblowing Policy and Procedures are encouraged to report to ED at chou.sing.hoan@aim-net.com.my and/or Finance Manager at kenteo@aim-net.com.my. In the case where reporting of the management is a concern, then the report should be made directly to the Chairman of AC at whistleblower@aim-net.com.my. The Company guarantees that all reports will be handled with the utmost confidentiality and promptly investigated. To safeguard the confidentiality of the information and the identity of the whistleblower, the administration of the whistleblowing reporting channel has been entrusted to the outsourced independent Internal Audit Function, Vaersa Advisory Sdn. Bhd ("Vaersa"). Notably, during the FYE 30 June 2026, neither the AC Chairman nor the Board received any reports from any of the whistleblowing reporting channels. In alignment with the Anti-Corruption and Bribery Policy adopted by the Group, which focuses on preventing corruption and unethical practices, the Group encourages the use of the whistleblowing reporting channel for reporting or raising concerns related to any suspected fraud, bribery, or corruption incidents violating the policy. The Whistleblowing Policy and Procedures are accessible on the Company's website at www.aim-net.com.my, promoting transparency and providing stakeholders with a clear understanding of the reporting process and the commitment to addressing misconduct within the organisation.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure	:		
Timeframe	:		

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.1
The board together with management takes responsibility for the governance of sustainability in the company including setting the company's sustainability strategies, priorities and targets.

The board takes into account sustainability considerations when exercising its duties including among others the development and implementation of company strategies, business plans, major plans of action and risk management.

Strategic management of material sustainability matters should be driven by senior management.

Application	:	Applied	
Explanation on application of the practice	:	The Board acknowledges the importance of integrating sustainability considerations into its decision-making processes, covering corporate strategies, business plans, key initiatives, and risk management. As of the FYE 30 June 2026, the Group has conducted a sustainability materiality assessment and established a documentation framework for disclosures in the Annual Report ("AR") 2026. Building on this foundation, the Group has identified key sustainability priorities and developed an action plan to enhance compliance. It is currently in the process of defining strategies and setting measurable targets to strengthen its sustainability commitment. At the same time, the Group remains dedicated to its core values of corporate responsibility and employee well-being. It continues to uphold responsible business practices and sustainability principles. As priorities evolve, the Group remains open to further integrating sustainability measures into its future strategies and operations.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.2
The board ensures that the company's sustainability strategies, priorities and targets as well as performance against these targets are communicated to its internal and external stakeholders.

Application	:	Applied	
Explanation on application of the practice	:	The Group ensures that its communication with the internal and external stakeholders are transparent and timely. The disclosures are disclosed in the AR 2026.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.3
The board takes appropriate action to ensure they stay abreast with and understand the sustainability issues relevant to the company and its business, including climate-related risks and opportunities.

Application	:	Applied	
Explanation on application of the practice	:	The Board is mindful of the importance for its members to have an adequate understanding of the industry issues that may pose a threat to the sustainability of the Group's business, and that they should possess the appropriate skills and experience to manage those risks. The Board will continue to keep abreast with latest developments and knowledge on various sustainability related issues as well as efforts to address them on a continuous basis.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.4
Performance evaluations of the board and senior management include a review of the performance of the board and senior management in addressing the company's material sustainability risks and opportunities.

Application	:	Applied	
Explanation on application of the practice	:	The performance evaluation of the Board and senior management include the review in addressing the Company's material sustainability risks and opportunities.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.5- Step Up
The board identifies a designated person within management, to provide dedicated focus to manage sustainability strategically, including the integration of sustainability considerations in the operations of the company.

Note: The explanation on adoption of this practice should include a brief description of the responsibilities of the designated person and actions or measures undertaken pursuant to the role in the financial year.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.1
The Nomination Committee should ensure that the composition of the board is refreshed periodically. The tenure of each director should be reviewed by the Nomination Committee and annual re-election of a director should be contingent on satisfactory evaluation of the director's performance and contribution to the board.

Application	:	Applied
Explanation on application of the practice	:	The NC remains dedicated to fulfilling its responsibilities, conducting an annual review of the Board's composition and the tenure of each Director. Additionally, the NC ensures the annual re-election of Directors in compliance with the relevant provisions of the Company's Constitution, while also objectively evaluating the performance of Directors. The Board is of the view that the current composition, characterized by diverse backgrounds and specialisations, presents an optimal mix of skills and experience. This diverse composition is deemed essential for fulfilling the Board's duties and responsibilities, fostering a range of viewpoints that contribute to effective decision-making and governance. Accountable to the Board, the NC takes on the responsibility of conducting performance evaluations for the Board as a whole, the various Board committees, and each Director's contribution to the overall board performance. After the conclusion of each financial year, Board members are provided with performance evaluation forms and questionnaires to assess the Board, Board committees, and individual Directors. The results of the individual Director assessments play a crucial role in the NC's review and recommendation process. They contribute to the Board's decision-making regarding the endorsement of retiring Director(s) standing for re-election. The endorsement is contingent upon a satisfactory evaluation of the Director's performance and contribution to the Board, with due consideration given to factors such as tenure, expertise, skills, knowledge, and experience. This approach ensures a robust and thorough evaluation process that aligns with the Company's governance standards.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.2
At least half of the board comprises independent directors. For Large Companies, the board comprises a majority independent directors.

Application	:	Applied
Explanation on application of the practice	:	As of the date of this report, the Board comprises of six (6) members, encompassing one (1) ED and five (5) Independent Non-Executive Directors ("Independent Directors"). This composition aligns with the requirements set forth in Rule 15.02(1)(a) of the ACE Market Listing Requirements ("ACE LR") of Bursa Securities. Specifically, the ACE LR mandates that there must be at least two (2) Directors or one-third (1/3) of the Board, whichever is higher, who should serve as Independent Directors. The Independent Directors currently serving on the Board are: (a) Dato' Lim Choo Hooi; (b) Pn. Noorliza Binti Ismail; (c) Dr. Lo Zhen Hao; (d) Mr. Wong Foo Sim; and (e) Dr. Tan Ee Heng
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.3
The tenure of an independent director does not exceed a cumulative term limit of nine years. Upon completion of the nine years, an independent director may continue to serve on the board as a non-independent director.

If the board intends to retain an independent director beyond nine years, it should provide justification and seek annual shareholders' approval through a two-tier voting process.

Application	:	Applied	
Explanation on application of the practice	:	As of the date of this report, there is no Independent Director whose tenure of office exceeds a cumulative term of nine (9) years. The Board Charter of the Company has a provision stating that Independent Directors whose tenure exceeds a cumulative term of nine (9) years may continue to serve on the Board, subject to the Director's re-designation as a Non-Independent Director. However, in the event that the Board decides to retain a person as an Independent Director who has served in that capacity for more than nine (9) years, the Board must provide justification and seek approval from the shareholders. This emphasizes the commitment to transparency and governance practices related to the tenure of Independent Directors on the Board.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.4 - Step Up
The board has a policy which limits the tenure of its independent directors to nine years without further extension.

Note: To qualify for adoption of this Step Up practice, a listed issuer must have a formal policy which limits the tenure of an independent director to nine years without further extension i.e. shareholders' approval to retain the director as an independent director beyond nine years.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.5
Appointment of board and senior management are based on objective criteria, merit and with due regard for diversity in skills, experience, age, cultural background and gender.

Directors appointed should be able to devote the required time to serve the board effectively. The board should consider the existing board positions held by a director, including on boards of non-listed companies. Any appointment that may cast doubt on the integrity and governance of the company should be avoided.

Application	:	Applied
Explanation on application of the practice	:	The Board acknowledges the significance of diversity in ensuring its effectiveness and promoting good corporate governance. Recognizing the benefits of a diverse mix of skills and experiences, the Board aims to bring richer perspectives to its decision-making processes and various levels of Management within the Group. The NC takes a lead role in the nomination process for new Board members and senior management. The NC is responsible for making recommendations to the Board after considering the structure, size, balance, and composition of the Board and Board committees. In evaluating candidates, the NC assesses core competencies, time commitment, potential contributions, past performance history, understanding of the business, market, and industry, as well as knowledge in accounting, finance, and legal matters. These criteria are continuously assessed in annual performance reviews to consider the re-election of Directors due for retirement, ensuring they can meet increasing stakeholder expectations. However, the final decision on the appointment or re-election of a Board member rests with the Board. For the FYE 30 June 2026, the NC conducted an assessment of the effectiveness of the Board, Board committees, and individual Directors. This evaluation process, including self-review assessments on independence status, contributes to the ongoing assessment of each Director's performance. The NC reports the summary outcome of these assessments to the Board. The NC expressed satisfaction with the performance and results of the assessments of the Board as a whole, Board committees, and individual Directors. The Board has formalized expectations on time commitment through the Board Charter. Directors are required to notify the Board before accepting any new directorship in another public listed company, providing an indication of the time to be spent on the new appointment. The Board is also obligated to notify the Board members of any new directorship or significant commitments outside the Group.

	Currently, all Directors of the Company hold not more than five (5) directorships in public listed companies, complying with Rule 15.06 of the ACE LR of Bursa Securities. This adherence reflects the Board's commitment to effective governance and managing time commitments responsibly.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.6
In identifying candidates for appointment of directors, the board does not solely rely on recommendations from existing board members, management or major shareholders. The board utilises independent sources to identify suitably qualified candidates.

If the selection of candidates was based on recommendations made by existing directors, management or major shareholders, the Nominating Committee should explain why these source(s) suffice and other sources were not used.

Application	:	Applied
Explanation on application of the practice	:	As outlined in Practice 5.5, the NC plays a crucial role in leading the nomination process for new Board members and senior management, providing recommendations to the Board for their appointment. The NC meticulously examines the suitability and qualifications of candidates, considering a range of factors such as skills, competency, expertise, experience, professionalism, integrity, time commitment, and potential contributions that a candidate could bring to complement the Board. These recommendations are then presented to the Board for approval. To ensure a thorough and unbiased selection process, the NC does not solely rely on recommendations from existing Board members, Management, or major shareholders of the Company. The Board emphasizes the importance of conducting a comprehensive review or search through the NC, and if necessary, an independent third party. This approach facilitates informed decision-making and ensures that the selection process is fair and transparent. The Board further commits to utilizing independent sources when required to identify suitably qualified candidates. This practice is aimed at meeting the expectations of stakeholders and gaining their support for the nominated candidates. By employing a diligent and inclusive approach, the Board aims to enhance the overall effectiveness and diversity of the Board and senior management team.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.7
The board should ensure shareholders have the information they require to make an informed decision on the appointment and reappointment of a director. This includes details of any interest, position or relationship that might influence, or reasonably be perceived to influence, in a material respect their capacity to bring an independent judgement to bear on issues before the board and to act in the best interests of the listed company as a whole. The board should also provide a statement as to whether it supports the appointment or reappointment of the candidate and the reasons why.

Application	:	Applied
Explanation on application of the practice	:	The AR 2026 provides comprehensive profiles of each Director, offering details such as age, work experience, professional qualifications, skillsets, educational background, directorships in other listed and non-listed public companies, any family relationships with other Directors and/or major shareholders of the Company, as well as any conflicts of interest with the Company. This information is made available for shareholders' reference and scrutiny. Shareholders are encouraged to explore additional pertinent details related to the independence of Independent Directors. This includes information on their controlling share interest in the Company (if any), any involvement in related party transactions, details about their remuneration, attendance at meetings, positions and roles in Board committees, and the responsibilities they undertake. This comprehensive information equips shareholders with the necessary insights to make informed decisions when casting their votes for the appointment or re-appointment of Directors. To further enhance transparency, the Board's statement of support or any other relevant considerations regarding the appointment or re-appointment of Directors is outlined in the explanatory notes of the Notice of Annual General Meeting ("AGM"). This ensures that shareholders are well-informed about the Board's perspective and rationale behind such appointments or re-appointments.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.8
The Nominating Committee is chaired by an Independent Director or the Senior Independent Director.

Application	:	Applied
Explanation on application of the practice	:	Pn. Noorliza Binti Ismail, serving as the Independent Non-Executive Director of the Company, assumed the role of Chairman of the NC on May 2, 2025. The remaining members of the NC also consist of Independent Non-Executive Directors. As the Chairman of the NC, Pn. Noorliza Binti Ismail is entrusted with the following responsibilities: (a) Conducting NC meetings and reporting to the Board on matters deliberated and recommended by the NC; (b) Leading in succession planning and participating in the appointment of board members; (c) Leading the annual review of Board effectiveness, ensuring that the performance of each individual Director is independently assessed. The profiles of the members of the NC are accessible in the AR 2026. Additionally, the TOR of the NC are published on the Company's website at www.aim-net.com.my, offering stakeholders further insights into the committee's roles, responsibilities, and processes. This commitment to transparency ensures that shareholders and stakeholders can readily access information about the NC's composition and functions.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.9
The board comprises at least 30% women directors.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Board acknowledges the significance of gender diversity as a key attribute for an effective and balanced board and is committed to ensuring female representation on the Board. As of the issuance of this report, the Company has one (1) female Director, Pn. Noorliza Binti Ismail, who serves on the Board. Recognising the importance of diversity, encompassing the right mix of skills and experience on the Board, the Board commits to periodic reviews of its composition. The Board has adopted a Diversity Policy. This policy would further underscore the Board's commitment to fostering diversity within its ranks.	
		The NC will actively take steps to identify suitable female candidates. This process will include conducting appropriate due diligence on the candidate's compatibility, competency, character, time commitment, integrity, and experience. This proactive approach aligns with the Board's commitment to promoting gender diversity and ensuring a well-rounded and effective composition.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.10
The board discloses in its annual report the company's policy on gender diversity for the board and senior management.

Application	:	Applied
Explanation on application of the practice	:	The Board recognizes the importance of gender diversity as a crucial attribute for an effective and balanced board and is committed to ensuring female representation on the Board. In alignment with this commitment, the Board has adopted a Diversity Policy. This policy outlines the principles and practices that the company adheres to in promoting gender diversity within the organisation. The Gender Diversity Policy is accessible to stakeholders and the public on the company's website at www.aim-net.com.my. This transparency ensures that interested parties can review and understand the company's approach to gender diversity. The formalisation of a Gender Diversity Policy underscores the Board's dedication to fostering a diverse and inclusive environment, promoting equal opportunities, and enriching the overall effectiveness of the Board through diverse perspectives and experiences.
Explanation for departure	:	Please provide an explanation for the departure.
		Please provide an alternative practice and explain how the alternative practice meets the intended outcome.
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Stakeholders are able to form an opinion on the overall effectiveness of the board and individual directors.

Practice 6.1
The board should undertake a formal and objective annual evaluation to determine the effectiveness of the board, its committees and each individual director. The board should disclose how the assessment was carried out its outcome, actions taken and how it has or will influence board composition.

For Large Companies, the board engages an independent expert at least every three years, to facilitate objective and candid board evaluation.

Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.	
Application :	Applied
Explanation on application of the practice :	The NC is entrusted with the responsibility of conducting the annual performance evaluation of the Board's effectiveness as a whole, including the evaluation of the various Board committees and the individual contribution of each Director to the overall Board performance. In accordance with Practice 5.1, each Board Member receives performance evaluation forms and questionnaires at the conclusion of each financial year. The completed assessment forms are then compiled by the Management of the Company. Subsequently, the summary of assessment results is presented to the NC for review and deliberation during NC meetings. The NC, in turn, assesses the adequacy of the Board's composition, the effectiveness of both the Board and Board committees, and the performance of individual Directors, making necessary recommendations to the Board. The criteria for evaluating the Board and Board committees include aspects such as Board mix and composition, quality of information and decision-making, Boardroom activities, and the Board's relationship with Management. Individual Director self/peer evaluations are based on criteria covering fit and proper, contribution and performance, and calibre and personality. Following the performance evaluation for the FYE 30 June, the NC and the Board expressed satisfaction with the overall performance of individual Directors, the respective Board committees, and the Board as a whole. Additionally, there was acknowledgment of the Independent Directors' demonstrated independence, objective judgment, and commitment to acting in the best interest of the Company throughout the financial year under review.
Explanation for departure :	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
The level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

Remuneration policies and decisions are made through a transparent and independent process.

Practice 7.1
The board has remuneration policies and procedures to determine the remuneration of directors and senior management, which takes into account the demands, complexities and performance of the company as well as skills and experience required. The remuneration policies and practices should appropriately reflect the different roles and responsibilities of non-executive directors, executive directors and senior management. The policies and procedures are periodically reviewed and made available on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The RC assumes the responsibility of determining, reviewing, and proposing the remuneration packages for both Executive and Non-Executive Directors of the Company and Key Senior Management. This process ensures that remuneration aligns appropriately with the experience, level of responsibilities, and contributions of the respective individuals. For ED, remuneration is primarily determined based on their skills, performance, and experience. In contrast, the remuneration for Non-Executive Directors is determined based on their knowledge and level of responsibility. The RC also considers remuneration benchmarks from organisations of similar size and business for comparison purposes. The RC, authorised by the Board, establishes and maintains a formal and transparent procedure for assessing and recommending the remuneration packages for each Director. Notably, each Director abstains from deliberating on their own remuneration during these procedures. The remuneration for Non-Executive Directors is collectively determined by the Board based on recommendations from the RC. Directors' fees and benefits payable to Non-Executive Directors undergo review by the RC and are endorsed by the Board, subsequently being recommended for approval by shareholders at the Company's AGM in accordance with Section 230 of the Companies Act 2016. For the ED, remuneration comprises both basic salary and other emoluments, subject to review by the RC and approval by the Board. The performance of the ED is evaluated annually, considering both individual and Company performance. This approach ensures a fair and transparent remuneration process aligned with the Company's objectives and industry standards.

Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
The level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

Remuneration policies and decisions are made through a transparent and independent process.

Practice 7.2
The board has a Remuneration Committee to implement its policies and procedures on remuneration including reviewing and recommending matters relating to the remuneration of board and senior management.

The Committee has written Terms of Reference which deals with its authority and duties and these Terms are disclosed on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The Board has established a RC comprising three (3) members, all of whom are Independent Non-Executive Directors, namely Dr. Lo Zhen Hao, Pn. Noorliza Binti Ismail, and Dato' Lim Choo Hooi. The primary responsibility of the RC is to assist the Board in conducting annual reviews and subsequently submitting recommendations on the overall remuneration package for Directors and Key Senior Management. This ensures that the remuneration aligns with corporate objectives, enhances shareholder value, and is consistent with the Company's culture and strategy. The RC's philosophy aligns with the broader principle that all employees should receive appropriate rewards. Authorised by the Board, the RC is tasked with establishing and maintaining a formal and transparent procedure for assessing and recommending individual Directors' remuneration packages to the Board for endorsement and/or approval. The determination of remuneration for all Directors, including Independent, Executive, and Non-Executive Directors, is a matter for the entire Board. Each Director abstains from deliberations and voting on their own remuneration. During the FYE 30 June 2026, the RC convened once to review and recommend the following matters to the Board for endorsement and/or approval: (a) Payment of Directors' Fees to Non-Executive Directors; (b) Payment of Directors' Benefits to Executive and Non-Executive Directors; and (c) Remuneration package of the ED.

	The roles and functions of the RC are outlined in its TOR, which delineates its authority and duties as authorized by the Board. The RC's TOR is available for reference on the Company's website at www.aim-net.com.my. This transparency ensures stakeholders can understand and assess the committee's responsibilities in shaping the Company's remuneration policies.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.1

There is detailed disclosure on named basis for the remuneration of individual directors. The remuneration breakdown of individual directors includes fees, salary, bonus, benefits in-kind and other emoluments.

Application	:	Applied
Explanation on application of the practice	:	The detailed disclosure on named basis for the remuneration of individual Directors who served the Board during the FYE 30 June 2026 is set out in the table below.

No	Name	Directorate	Company ('000)							Group ('000)						
			Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total	Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total
1	Chou Sing Hoan	Executive Director	0	30.00	100.00	0	0	0	130.00	0	150.00	260.00	0	0	0	410.00
2	Dato' Lim Choo Hooi	Independent Non-Executive Director	36.00	0	0	0	0	0	36.00	36.00	0	0	0	0	0	36.00
3	Pn. Noorliza Binti Ismail	Independent Non-Executive Director	36.00	0	0	0	0	0	36.00	36.00	22.00	0	0	0	0	58.00
4	Dr. Lo Zhen Hao	Independent Non-Executive Director	36.00	0	0	0	0	0	36.00	36.00	0	0	0	0	0	36.00
5	Wong Foo Sim	Independent Non-Executive Director	60.00	0	0	0	0	0	60.00	60.00	0	0	0	0	0	60.00
6	Dr. Tan Ee Heng (Appointed on 6 February 2026	Independent Non-Executive Director	14.46	0	0	0	0	0	14.46	14.46	0	0	0	0	0	14.46

Intended Outcome
Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.2
The board discloses on a named basis the top five senior management's remuneration component including salary, bonus, benefits in-kind and other emoluments in bands of RM50,000.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The remuneration of the top five (5) senior management members of the Company is presented in bands of RM50,000 without specific names in the Corporate Governance Overview Statement of the AR 2026. This approach allows stakeholders to assess the appropriateness of the total remuneration against the Group's financial performance. The Board holds the belief that disclosing the names and detailed remuneration components (including salary, bonus, benefits-in-kind, and other emoluments) of senior management could compromise the Company's and individuals' confidentiality and security. Therefore, to safeguard the best interests of both the Company and the individuals, such detailed information is not disclosed. However, the Board emphasizes its commitment to ensuring that the remuneration of senior management is fair and commensurate with the Group's performance and the contributions made by these individuals. The remuneration structure is designed with due consideration to attract, retain, and motivate senior management, facilitating effective leadership and management of the Company. This balanced approach aims to provide transparency to stakeholders while respecting confidentiality and security considerations. Alternatively, the number of senior management personnel whose remuneration fell within the respective bands has been disclosed in bands of RM50,000 in the Corporate Governance Overview Statement of the AR 2026.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe	:	Choose an item.	

No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
2	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
3	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
4	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
5	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.

Intended Outcome
Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.3 - Step Up
Companies are encouraged to fully disclose the detailed remuneration of each member of senior management on a named basis.

Application	:	Not Adopted
Explanation on adoption of the practice	:	

No	Name	Position	Company ('000)					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
2	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
3	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
4	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
5	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.1
The Chairman of the Audit Committee is not the Chairman of the board.

Application	:	Applied	
Explanation on application of the practice	:	The current Chairman of AC is Mr. Wong Foo Sim and he is not the Chairman of the Board.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.2
The Audit Committee has a policy that requires a former partner of the external audit firm of the listed company to observe a cooling-off period of at least three years before being appointed as a member of the Audit Committee.

Application	:	Applied	
Explanation on application of the practice	:	As of the issuance date of this report, none of the members of the AC has a background as a former partner of the Company's External Auditors ("EA"). To further enhance the independence of the audit process and mitigate potential threats, the Board and AC have established a cooling-off period. This policy mandates that at least three (3) years must elapse before a former key audit partner of the Company's EA can be considered for appointment as a member of the AC. This precautionary measure aims to prevent any undue influence or conflicts of interest that may arise if a former partner is involved in the audit or preparation of the Group's financial statements.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.3
The Audit Committee has policies and procedures to assess the suitability, objectivity and independence of the external auditor to safeguard the quality and reliability of audited financial statements.

Application	:	Applied
Explanation on application of the practice	:	The AC of the Company maintains a transparent and professional relationship with the Group's EA, Messrs. Daxin KF&C PLT. The AC is authorised by the Board to review various matters concerning the EA, including their appointment, re-appointment, resignations, or dismissals. The AC has the authority to communicate directly with the EA and reviews audit-related and non-audit services provided by them. The AC ensures the independence and objectivity of the EA are not compromised, and their performance is reviewed annually. Factors considered in assessing the suitability and independence of the EA include compliance with regulatory requirements, adequacy of experience and resources, ability to meet deadlines, nature of non-audit services, and safeguard measures to maintain objectivity. For the FYE 30 June 2026, the AC had a private session with the EA without the presence of the Management. Messrs. Daxin KF&C PLT provided an independent declaration confirming their independence before and after the finalisation of the Group's statutory audit. The AC, satisfied with the EA's performance, independence, and suitability, recommended the appointment of Messrs. Daxin KF&C PLT to the Board for shareholders' approval at the 22nd AGM of the Company.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.4 - Step Up
The Audit Committee should comprise solely of Independent Directors.

Application	:	Adopted
Explanation on adoption of the practice	:	As of FYE 30 June 2026, the AC consists of three (3) members, all of whom are Independent Non-Executive Directors: (a) Chairman – Mr. Wong Foo Sim (b) Member – Dato' Lim Choo Hooi (c) Member – Pn. Noorliza Binti Ismail

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.5
Collectively, the Audit Committee should possess a wide range of necessary skills to discharge its duties. All members should be financially literate, competent and are able to understand matters under the purview of the Audit Committee including the financial reporting process.

All members of the Audit Committee should undertake continuous professional development to keep themselves abreast of relevant developments in accounting and auditing standards, practices and rules.

Application :	Applied	
Explanation on application of the practice :	The members of the AC collectively possess financial literacy and the ability to understand matters within the AC's purview, including the financial reporting process. Each AC member has relevant experience and expertise to effectively discharge their duties in accordance with the TOR of the AC. For specific details regarding the qualifications and experience of each individual AC member, you can refer to the Directors' Profile section of the AR 2026. The AC members are committed to continuous professional development, ensuring they stay informed about developments in accounting and auditing standards, practices, rules, and other changes in laws and regulations. A summary of the training programs, conferences, and seminars attended by the AC members during the financial year under review is available in the Corporate Governance Overview Statement of the AR 2026.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.1
The board should establish an effective risk management and internal control framework.

Application	:	Applied
Explanation on application of the practice	:	The Board recognizes its overarching responsibility for maintaining the Group's robust system of internal control and risk management practices. It is crucial to note that the system is designed to manage rather than eliminate the risk of failure to achieve business objectives, providing reasonable but not absolute assurance against material misstatements, errors, frauds, losses, or other adverse events. The AC plays a key role in assisting the Board by overseeing and evaluating the adequacy and effectiveness of the Group's risk management and internal control systems on an ongoing basis. The AC reviews reports from both Internal Auditors ("IA") and EA, addressing internal control lapses or deficiencies and considering recommendations for improvement. The timeliness of management actions in response to audit recommendations is also assessed. The AC periodically reviews the effectiveness of the Group's internal control systems. To address risk management, the Board has established a RMC tasked with identifying, evaluating, and monitoring significant risks faced by the Group. The RMC is also responsible for developing risk mitigation strategies, monitoring their implementation, and ensuring proper risk management. The ED provided assurance to the Board, to the best of his knowledge, that the Group's risk management and internal control system are operating adequately and effectively in all material aspects.

	The Board, as of the date of this report, believes that the overall risk management and internal control systems during the financial period under review are operating adequately and effectively in all material aspects, safeguarding the Group's assets, shareholders' investments, and the interests of employees and other stakeholders. Further details and information on the Group's risk management and internal control can be found in the Statement on Risk Management and Internal Control in the AR 2026.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.2
The board should disclose the features of its risk management and internal control framework, and the adequacy and effectiveness of this framework.

Application	:	Applied
Explanation on application of the practice	:	The Board has engaged the services of Vaersa, a specialised consulting company in internal audit services, to perform the duties and responsibilities of the IA for both the Group and the Company. Vaersa is tasked with reviewing various aspects of the Group's business and operations, as well as its internal control framework. The objective is to assist the AC in ensuring the adequacy and effectiveness of the Group's internal control system. The goal is to identify areas for improvement in internal controls, enhancing the adequacy and robustness of the internal control functions within the Group. The IA operate independently of other business units and have unrestricted access to the AC. They report functionally to the AC and are invited to attend AC meetings to facilitate the discussion of internal audit reports. The AC reviews internal control issues identified by the IA and Management, evaluating the adequacy and effectiveness of the Group's risk management and internal control system. The Group is actively developing and enhancing its operating policies and procedures to address the evolving business environment. Details of the Group's risk management and internal control framework are provided in the Statement on Risk Management and Internal Control in the AR 2026. This statement has been reviewed by the EA in accordance with Rule 15.23 of the ACE LR of Bursa Securities.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure	:		
Timeframe	:		

Intended Outcome

Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.3 - Step Up

The board establishes a Risk Management Committee, which comprises a majority of independent directors, to oversee the company's risk management framework and policies.

Application	:	Not Adopted
Explanation on adoption of the practice	:	

Intended Outcome
Companies have an effective governance, risk management and internal control framework and stakeholders are able to assess the effectiveness of such a framework.

Practice 11.1
The Audit Committee should ensure that the internal audit function is effective and able to function independently.

Application	:	Applied
Explanation on application of the practice	:	The Group has outsourced its internal audit function to Vaersa, an independent consulting company specialising in internal audit services. This external company is not involved in the day-to-day operations of the Group. The primary role of the internal audit function is to assist the AC and the Board by conducting independent assessments and systematic reviews of the Group's internal control system and governance practices. The goal is to provide reasonable assurance regarding the adequacy, integrity, and effectiveness of the Group's overall system of internal controls, risk management, and governance. The AC reviews the adequacy of the scope, functions, competency, and resources of the internal audit function to ensure it is adequately resourced with competent and proficient internal auditors. The internal audit function operates independently and performs audit assignments with impartiality, proficiency, and due professional care. Using a risk-based approach aligned with the Group's framework, the IA plan and conduct audits. They report directly to the AC, ensuring independence and have unrestricted access to the AC. The AC assesses the overall adequacy and effectiveness of the Group's internal controls, reporting to the Board, particularly on significant risks and recommendations for necessary changes. The AC reviews and approves the internal audit plan for each financial year, ensuring appropriate audit direction and coverage. Private sessions may be held without the presence of Management to allow the IA to freely exchange views with the AC. During the financial year, the Internal Auditors conducted an audit review on the retail pharmacy business operation of Medix Wellness Sdn. Bhd., a wholly owned subsidiary of the Company incorporated in Malaysia. All identified issues were addressed and resolved based on the IA's review.

	Details of the Group's internal audit functions can be found in the AC Statement and Statement on Risk Management and Internal Control in the AR 2026.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Companies have an effective governance, risk management and internal control framework and stakeholders are able to assess the effectiveness of such a framework.

Practice 11.2
The board should disclose–

- whether internal audit personnel are free from any relationships or conflicts of interest, which could impair their objectivity and independence;
- the number of resources in the internal audit department;
- name and qualification of the person responsible for internal audit; and
- whether the internal audit function is carried out in accordance with a recognised framework.

Application	:	Applied
Explanation on application of the practice	:	The Group has outsourced its internal audit function to Vaersa, an independent consulting company specialising in internal audit services. Vaersa is not involved in the day-to-day operations of the Group. For the FYE 30 June 2026, the engagement team of Vaersa has affirmed to the AC that they are free from any relationships or conflicts of interest that could impair their objectivity and independence in relation to the Company or the Group. They also confirmed that they do not have any direct operational responsibility or authority over any of the activities audited. As a result, the AC is of the opinion that the internal audit function is effective and operates independently. Mr. Quincy Gan Hoong Huat, the Director of Vaersa, heads the internal audit function. Mr. Quincy is a fellow of the Association of Chartered Certified Accountants, and a member of The Institute of Internal Auditors Malaysia. The internal audit function is supported by a manager and two associates. Vaersa conducts its review procedures in accordance with the applicable standards of the International Professional Practices Framework, as adopted and recommended by The Institute of Internal Auditors Malaysia. These procedures cover the audit planning, execution, documentation, communication of findings, and consultation with key stakeholders on audit concerns.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure	:		
Timeframe	:		

Intended Outcome
There is continuous communication between the company and stakeholders to facilitate mutual understanding of each other's objectives and expectations.

Stakeholders are able to make informed decisions with respect to the business of the company, its policies on governance, the environment and social responsibility.

Practice 12.1
The board ensures there is effective, transparent and regular communication with its stakeholders.

Application	:	Applied
Explanation on application of the practice	:	The Company places great emphasis on effective communication with stakeholders and ensures timely dissemination of material information. Various announcements are made to Bursa Securities, and material developments are published on the Company's website. The aim is to keep stakeholders, including the general investing public, well-informed for their evaluation and decision-making. To enhance accessibility, the Company leverages information technology. The Investor Relations section on the Company's website (www.aim-net.com.my) provides governance-related announcements and information, including AR. Shareholders are encouraged to visit both the Company's website and Bursa Securities' website (www.bursamalaysia.com) for the latest updates. Continuous improvement and development of the website are ongoing to ensure easy and convenient access. The Company's General Meetings, such as the AGM or Extraordinary General Meeting ("EGM"), serve as significant forums. These meetings provide the Board with a direct channel to engage in dialogue and interactions with shareholders. Shareholders are encouraged to participate in the questions and answers session during these meetings, addressing resolutions and matters related to the Group's business. The Board and Key Senior Management team are available to provide information and clarification. The EA also attend the AGM to offer professional and independent clarification on any raised issues and concerns.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure	:		
Timeframe	:		

Intended Outcome
There is continuous communication between the company and stakeholders to facilitate mutual understanding of each other's objectives and expectations.

Stakeholders are able to make informed decisions with respect to the business of the company, its policies on governance, the environment and social responsibility.

Practice 12.2
Large companies are encouraged to adopt integrated reporting based on a globally recognised framework.

Application	:	Not applicable – Not a Large Company	
Explanation on application of the practice	:		
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.1
Notice for an Annual General Meeting should be given to the shareholders at least 28 days prior to the meeting.

Application	:	Applied
Explanation on application of the practice	:	The Notice of the 21st AGM was distributed to shareholders and published in a nationally circulated newspaper on 31 October 2025, ensuring compliance with the requirement of at least 28 days' notice prior to the AGM, as stipulated by the Companies Act 2016. This extended notice period allowed shareholders ample time to review the AR and consider the resolutions to be addressed during the AGM, aligning with the 21 days' notice requirement. The Notice of the 22nd AGM of the Company which is scheduled to be held on 11 December 2026 was given to the shareholders on 30 October 2026, which is more than 28 days before the date of the 22nd AGM. In addition to providing explanatory notes for the ordinary and special business outlined in the Notice of the 21st AGM, the Company included supplementary explanations for shareholders regarding their entitlement to attend the AGM and their rights to appoint a proxy. This comprehensive information aimed to enhance shareholders' understanding of the proposed resolutions, their implications, and facilitated informed decision-making as shareholders exercised their voting rights.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.2
All directors attend General Meetings. The Chair of the Audit, Nominating, Risk Management and other committees provide meaningful response to questions addressed to them.

Application	:	Applied
Explanation on application of the practice	:	All Directors attended the 21st AGM held on 5 December 2025 to engage directly with shareholders and be accountable for their stewardship of the Company. The proceedings of the AGM included a question and answer session, of which the Chairman of the General Meetings would invite shareholders to raise questions pertaining to the respective agendas, before putting a resolution to vote. To ensure a meaningful interaction between shareholders and the Board, the Chairman of the Meeting facilitated ample opportunities for shareholders and proxies to raise questions pertaining to the Company's affairs. Adequate responses were provided to address the queries raised during these virtual General Meetings.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.3
Listed companies should leverage technology to facilitate–

- voting including voting in absentia; and
- remote shareholders' participation at general meetings.

Listed companies should also take the necessary steps to ensure good cyber hygiene practices are in place including data privacy and security to prevent cyber threats.

Application	:	Not applicable – physical general meeting	
Explanation on application of the practice	:		
Explanation for departure	:	Please provide an explanation for the departure.	
		Please provide an alternative practice and explain how the alternative practice meets the intended outcome.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe	:		Please specify number of years.

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.4
The Chairman of the board should ensure that general meetings support meaningful engagement between the board, senior management and shareholders. The engagement should be interactive and include robust discussion on among others the company's financial and non-financial performance as well as the company's long-term strategies. Shareholders should also be provided with sufficient opportunity to pose questions during the general meeting and all the questions should receive a meaningful response.

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to.		
Application	:	Applied
Explanation on application of the practice	:	The Company places significant importance on its AGM as forums for direct communication with shareholders. Shareholders are actively encouraged to participate in the questions and answers session during these General Meetings. The Company ensures that shareholders have ample opportunities to raise questions, seek additional information, or request clarification from the Board and the Key Senior Management team regarding the proposed resolutions. During the general meetings, the Chairman of the Meeting takes responsibility to facilitate the question-and-answer session. The said Chairman ensures that shareholders and proxies are given sufficient opportunities to pose questions related to the Company's affairs. The commitment is to provide concise and adequate responses to as many questions as possible. This interactive session allows shareholders to engage directly with the leadership, fostering transparency and accountability in corporate governance.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.5
The board must ensure that the conduct of a virtual general meeting (fully virtual or hybrid) support meaningful engagement between the board, senior management and shareholders. This includes having in place the required infrastructure and tools to support among others, a smooth broadcast of the general meeting and interactive participation by shareholders. Questions posed by shareholders should be made visible to all meeting participants during the meeting itself.

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to. Further, a listed issuer should also provide brief reasons on the choice of the meeting platform.			
Application	:	Applied	
Explanation on application of the practice	:	A step-by-step administrative guide was issued to assist shareholders on the registration, participation and voting using the platform prior to the meeting day. The Administrative Notes was also published in the Group's website to encourage shareholders' participation. During the 21st AGM held on 5 December 2025, Prosec Share Registration Sdn. Bhd. was appointed as Poll Administrator to facilitate the poll voting process while Symphony Corporate Services Sdn. Bhd. was appointed as Independent Scrutineer to verify the poll results. The Poll Administrator briefed the shareholders and proxies on the remote voting procedures and the manner to pose questions at the meeting. Besides, sufficient time was given to the shareholders to raise question and concern over the Company's affairs as well as proposed resolution which required shareholders to cast their votes.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.6
Minutes of the general meeting should be circulated to shareholders no later than 30 business days after the general meeting.

Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.			
Application	:	Applied	
Explanation on application of the practice	:	The Company uploaded the minutes of all General Meetings held during the financial year under review no later than 30 business days after the respective General Meeting on the Company's website at www.aim-net.com.my.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PERSUANT CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA

Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.

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