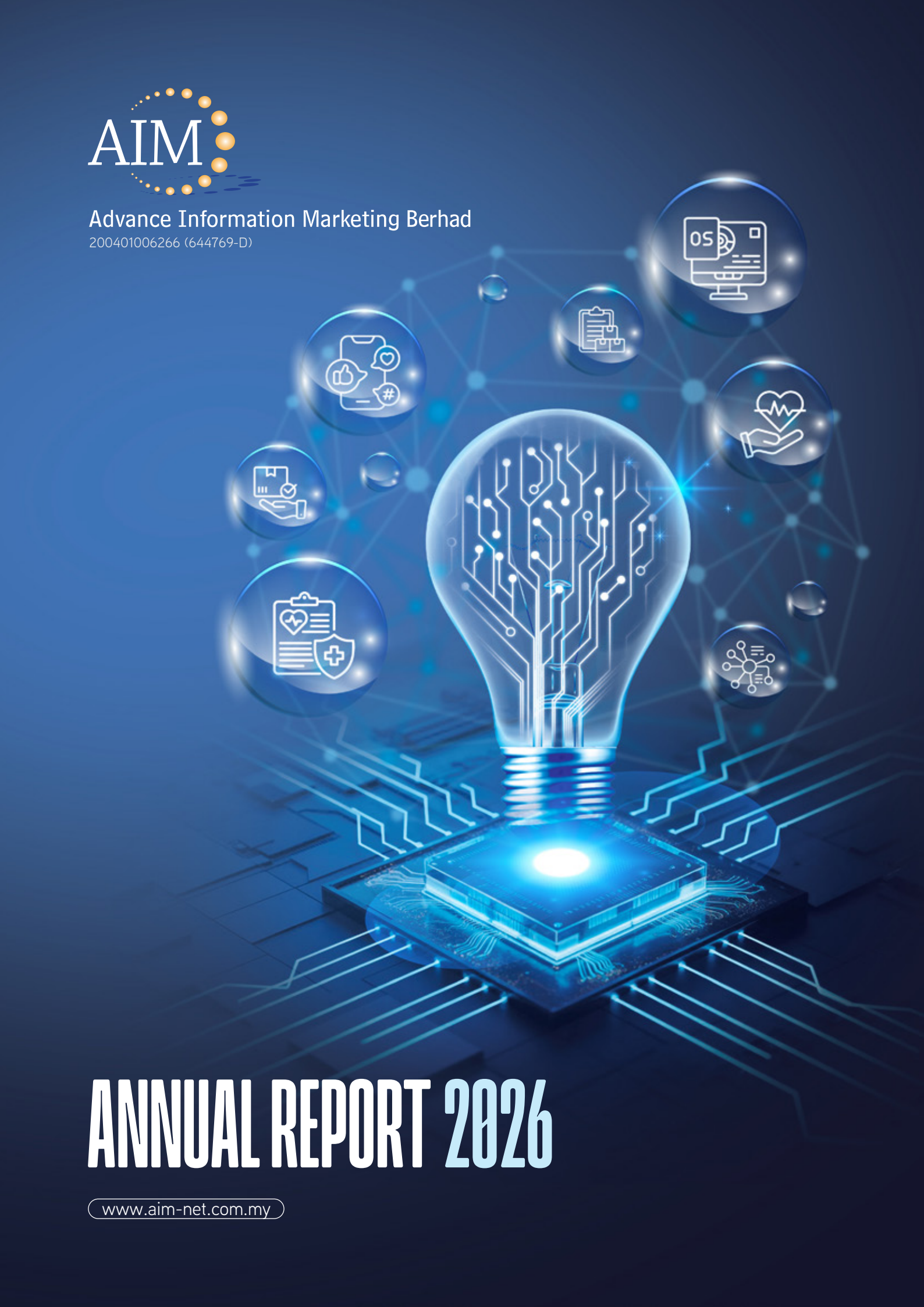
Advance Information Marketing Berhad

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ANNUAL REPORT 2026

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Form of Proxy

CORPORATE INFORMATION

Board of Directors

Chou Sing Hoan
(Executive Director)

Dato' Lim Choo Hooi
(Independent Non-Executive Director)

Noorliza Binti Ismail
(Independent Non-Executive Director)

Wong Foo Sim
(Independent Non-Executive Director)

Dr. Lo Zhen Hao
(Independent Non-Executive Director)

Dr. Tan Ee Heng
(Independent Non-Executive Director)
(Appointed on 6 February 2026)

Audit Committee

Wong Foo Sim (Chairman)
Dato' Lim Choo Hooi
Noorliza Binti Ismail

Nominating Committee

Noorliza Binti Ismail (Chairman)
Dr. Lo Zhen Hao
Dato' Lim Choo Hooi

Remuneration Committee

Dr. Lo Zhen Hao (Chairman)
Noorliza Binti Ismail
Dato' Lim Choo Hooi

Risk Management Committee

Dato' Lim Choo Hooi (Chairman)
Noorliza Binti Ismail
Dr. Tan Ee Heng

COMPANY SECRETARY

Adeline Tang Koon Ling (LS0009611)
SSM PC No. 202008002271

Wong Yuet Chyn (MAICSA 7047163)
SSM PC No. 202008002451

WEBSITE

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REGISTERED OFFICE

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Pulau Pinang
Tel No. : 04-390 8009
Email : secretary@prosec.com.my

HEAD OFFICE

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51100 Kuala Lumpur
Tel No. : 03-4043 2699
Fax No. : 03-4043 2690

SHARE REGISTRAR

Prosec Share Registration Sdn. Bhd.
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6B, Persiaran Tropicana
Tropicana Golf & Country Resort
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Selangor Darul Ehsan.
Tel No. : 03-3008 1123
Fax No. : 03-3008 1124
Email : sharereg@prosec.com.my

AUDITORS

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202006000013 (LLP0023179-LCA) & AF0978
16-13A, Q Sentral,
No. 2A, Jalan Stesen Sentral 2,
KL Sentral, 50470 Kuala Lumpur,
Wilayah Persekutuan Kuala Lumpur.
Tel No. : 03-2303 0300

PRINCIPAL BANKERS

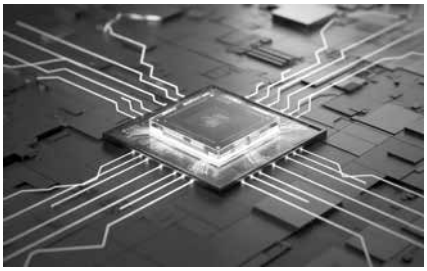
Malayan Banking Berhad
CIMB Bank Berhad
RHB Bank Berhad

STOCK EXCHANGE LISTING

ACE Market of Bursa Malaysia
Securities Berhad
Stock Name : AIM
Stock Code : 0122

INVESTOR RELATIONS

Email : contact@aim-net.com.my
Tel No.: 03-4043 2699



COMPANY'S PROFILE

Advance Information Marketing Berhad ("AIM" or "the Company") is a public limited liability company incorporated in Malaysia, listed on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities") since 2006.

AIM is an investment holding company, and together with its subsidiaries (collectively referred to as "the Group"), operates as a diversified organization specializing in the pharmacy retail business under the brand name "Medix Wellness" ("Medix"). This year, Medix remain the Group's primary business focus. Additionally, the Group continues to maintain its Business Process Outsourcing Solutions ("BPOS"), offering a comprehensive range of services such as loyalty management, call service support, procurement, and logistics. These services are designed to help clients establish and nurture long-term customer relationships.



Pharmacy retail business

In line with our strategic growth and diversification efforts, AIM Group successfully expanded into the pharmacy retail sector in 2023 under the brand "CONSTANT." and subsequently changed to "Medix". Our goal is to provide accessible, high-quality healthcare products and services to the communities we serve. By combining pharmaceutical expertise with customer-centric practices, Medix aims to be a trusted healthcare partner for individuals, families, and corporate clients.

At Medix, we emphasize personalized and professional healthcare solutions. Our experienced pharmacists and staff are dedicated to delivering expert advice and ensuring customers receive the best possible care. We recognize the importance of health and well-being and are committed to making positive contributions to the communities we operate in. Beyond traditional pharmacy services, Medix offers innovative solutions such as online prescription refills, health screenings, and wellness programs to encourage proactive healthcare management.

Our diverse product range includes pharmaceutical and wellness products, catering to various health needs. From prescription medications to over-the-counter remedies and health and beauty products, Medix serves as a comprehensive destination for health-related requirements. We carefully select our products to meet the highest standards of quality and efficacy.

Business Process Outsourcing

As a BPOS provider, AIM leverages its expertise across multiple industries. In today's competitive landscape, our accumulated knowledge and experience have evolved into valuable business insights and robust marketing tools for our clients. Our holistic approach allows us to offer strategic direction and consultancy, guiding clients on how to customize, implement, and manage BPOS programs to achieve their goals. By outsourcing these functions, clients can focus on their core businesses while benefiting from our specialized expertise.

Technologically, AIM focuses on developing enterprise solutions for loyalty marketing and management. Years of dedicated research and development have resulted in our sophisticated enterprise marketing management platform, Advance Information Marketing System ("AIMS"). AIMS integrates five (5) key service components: Business Intelligence, Integrated Marketing Services, Contact Centre Management, Procurement & Fulfilment, and Technology Infrastructure. This platform equips clients with the necessary marketing tools and insights, enabling them to better understand customer behaviour and implement effective marketing initiatives.

CORPORATE STRUCTURE

ADVANCE INFORMATION MARKETING BERHAD

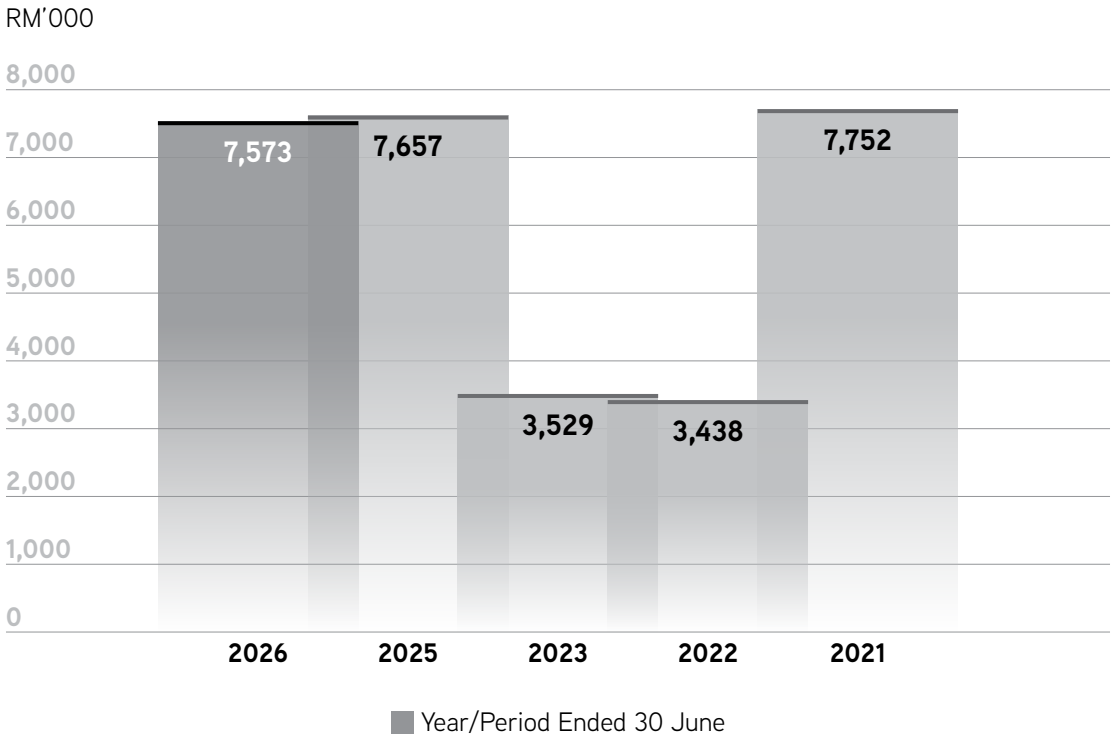
100%	100%	100%	100%	100%
PT CLS System	**Angkara Setia Development Sdn Bhd**	**Medix Wellness Sdn Bhd**	**Advanced Supply Chain Solutions Sdn Bhd**	**Advance Health Solutions Sdn Bhd**



FIVE (5) YEARS FINANCIAL HIGHLIGHTS

	Year Ended/Period Ended				
Financial Summary	**2026 RM'000**	**2025 RM'000**	**2023 RM'000**	**2022 RM'000**	**2021 RM'000**
Revenue	**7,573**	7,657	3,529	3,438	7,752
Loss Before Tax	**(5,454)**	(11,099)	(4,747)	(4,434)	(5,187)
Loss Attributable to Shareholders	**(5,454)**	(11,076)	(4,730)	(4,443)	(5,162)
Paid up Capital	**21,511**	53,511	53,511	28,052	28,052
Shareholders' Equity	**10,948**	16,249	29,864	8,705	12,527
Total Assets	**16,732**	20,915	40,633	11,396	15,740
Per Share					
Loss Per Share (Sen)	**(1.40)**	(2.84)	(4.75)	(5.01)	(5.82)
Net Assets Per Share (Sen)	**2.81**	4.16	7.65	9.82	14.13

Five (5) Years Revenue Chart



DIRECTORS' PROFILE

Chou Sing Hoan

Executive Director

54 years old **Malaysian** **Male**

Mr. Chou was appointed as an Executive Director of the Company on 17 March 2025. He holds a Bachelor's Degree in Accounting from Systematic College, equipping him with a strong foundation in financial reporting, auditing, and corporate governance.

Mr. Chou began his professional journey in the field of external auditing, where he gained extensive experience working with several reputable audit firms. Throughout his career, he has developed deep expertise in financial analysis, internal controls, and regulatory compliance. His practical knowledge of accounting standards and auditing practices has enabled him to support and guide companies through complex financial environments.

With over 28 years of experience in the accounting and finance sector, Mr. Chou has held various senior positions that involved overseeing corporate financial operations, managing audits, and contributing to strategic business planning. His leadership and technical acumen have been instrumental in driving financial transparency and operational efficiency in the organizations he has served.

His extensive background in accounting, combined with his leadership experience in both public and private sectors, brings valuable insight and governance strength to the Company's Board.

He sits on the Boards of Erdasan Group Berhad and AE Multi Holdings Berhad, both in the capacity of Executive Director.



Dato' Lim Choo Hooi

Independent Non-Executive Director

56 years old **Malaysian** **Male**

Chairman of Risk Management Committee
Member of Audit Committee
Member of Remuneration Committee
Member of Nominating Committee

Dato' Lim was appointed as an Independent Non-Executive Director of the Company on 17 March 2025. He is a law graduate from the University of Malaya and has been practising as an advocate and solicitor since the start of his career. In 1997, he co-founded Messrs. J. Tan & C. H. Lim, a legal firm in Penang.

He has extensive experience in corporate restructuring, real estate, infrastructure, dispute resolution, and corporate advisory, and has worked with major property developers such as BSG Property Group, Eco World, and SP Setia.

Dato' Lim also serves as an Independent Non-Executive Director of Muar Ban Lee Group Berhad and AE Multi Holdings Berhad.

Noorliza Binti Ismail

Independent Non-Executive Director

62 years old **Malaysian** **Female**

Chairman of Nominating Committee
Member of Audit Committee
Member of Remuneration Committee
Member of Risk Management Committee

Pn. Noorliza was appointed as an Independent Non-Executive Director of the Company on 17 March 2025. She is a highly experienced professional in the banking and financial services sector, with over 30 years of expertise in branch operations, consumer and business lending, mortgage sales, wealth management, and SME financing.

She has held leadership roles in managing branch operations, marketing financial products, and driving business growth. In addition, she has significant experience in training coordination, real estate advisory, and financial consultancy, particularly in assisting SMEs with loan applications and business planning. Her broad industry knowledge and advisory experience bring valuable independent insight to the Board.

Pn. Noorliza does not hold directorship in any other public companies and listed issuers.

DIRECTORS' PROFILE (CONT'D)

Wong Foo Sim

Independent Non-Executive Director

49 years old **Malaysian** **Male**

Chairman of Audit Committee

Mr. Wong was appointed as an Independent Non-Executive Director of the Company on 30 April 2025. He began his career in auditing before joining a construction and development company as Group Accountant, where he helped establish accounting policies and implement ISO procedures.

He is currently the Managing Consultant of TRE Outsource Solutions Sdn. Bhd., part of the TRE Group, offering financial, accounting, payroll, and business advisory services to SMEs and multinational companies. He also acts as a Company Secretary, ensuring corporate governance and compliance.

Mr. Wong does not hold directorship in any other public companies and listed issuers.

Dr. Lo Zhen Hao

Independent Non-Executive Director

31 years old **Malaysian** **Male**

Chairman of Remuneration Committee
Member of Nominating Committee

Dr. Lo was appointed as an Independent Non-Executive Director of the Company on 30 April 2025. He is currently a Senior Dental Officer with the Ministry of Health Malaysia.

He began his career at Hospital Balik Pulau Dental Clinic, delivering primary dental care, managing emergencies, and overseeing clinic operations. He was later promoted to the Oral and Maxillofacial Surgery (OMFS) unit at the same hospital, where he handled more complex surgical cases. Dr. Lo then joined the OMFS Department at Hospital Pulau Pinang, a regional referral center, contributing to surgical care and patient rehabilitation.

He is recognized for his commitment to patient-centered care, clinical excellence, and healthcare management.

Dr. Lo does not hold any other directorships in public companies or listed issuers.

Dr. Tan Ee Heng

Independent Non-Executive Director

53 years old **Malaysian** **Male**

Member of Risk Management Committee

Dr. Tan was appointed as an Independent Non-Executive Director of the Company on 6 February 2026. He is the Founder and Managing Director of Holistic Pharmacy Sdn Bhd. He holds a PhD in Healthcare Management from the University of Charisma, UK, an Executive MBA from National Taiwan University, Taiwan, and a Bachelor of Pharmacy from University Science Malaysia.

Dr. Tan has over 25 years of experience in community pharmacy, healthcare management, corporate leadership and regulatory engagement. He also serves as a part-time lecturer and industry mentor at the University of Malaya and the University of Nottingham Malaysia, and is actively involved in professional and industry bodies, including the Malaysian Pharmaceutical Society.

He brings to the Board extensive healthcare industry knowledge, strategic insight and governance experience.

Dr. Tan does not hold any other directorships in public companies or listed issuers.

Notes:

1. None of the Directors has any family relationship with any director and/or major shareholder of the Company.
2. None of the Directors has any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries.
3. None of the Directors has been convicted of any offence (other than traffic offences) within the past five (5) years and has not been imposed with any public sanction or penalty by the relevant regulatory bodies during the financial year ended 30 June 2026.

PROFILE OF KEY SENIOR MANAGEMENT

Chin Siew Yoong

General Manager

50 years old | Malaysian | Female

Ms. Chin joined Company in September 2025 as General Manager.

With over 16 years of experience in corporate and operational management, Ms. Chin Siew Yoong serves as the General Manager of the company. She is widely recognized for her strategic leadership, results-driven mindset, and commitment to operational excellence.

A dynamic and forward-thinking leader, Ms. Chin places strong emphasis on employee development and performance optimization. Her core strengths include strategic planning, financial management, and driving operational efficiency. She brings extensive expertise in P&L management, multi-site operations, and leading cross-functional teams.

Ms. Chin remains committed to driving sustainable growth, enhancing business performance, and cultivating a high-performance culture across the organization.

Notes:

1. None of the Key Senior Management has any directorship in public companies and listed issuers.
2. None of the Key Senior Management has any family relationship with any director and/or major shareholder of the Company.
3. None of the Key Senior Management has any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries.
4. None of the Key Senior Management has been convicted of any offence (other than traffic offences) within the past five (5) years and has not been imposed with any public sanction or penalty by the relevant regulatory bodies during the financial year ended 30 June 2026.

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS AND OPERATIONS REVIEW

For the financial year under review, the Company and its subsidiaries ("the Group") continued to operate in the retail pharmacy and Business Process Outstanding ("BPO") services sector.

In line with the Group's strategic growth and diversification efforts, the pharmacy retail business expanded under the brand "CONSTANT." in 2023, which was subsequently rebranded as "Medix." In 2026, the Group operated four (4) Medix. retail outlets across Klang Valley, offering a wide range of pharmaceutical, wellness, health and beauty products, together with professional pharmacy services to meet the healthcare needs of the communities it serves.

The BPO sector remained highly competitive, prompting the Group to enhance its service delivery through digitalization initiatives. Improved system workflows contributing to better services and higher client satisfaction.

The Group's Indonesia segment experienced a business downscale during the financial year due to increased market competition. Consequently, the Group plans to shift its focus towards expanding its pharmacy business.

Overall, these strategic initiatives have strengthened the Group's market position, setting the foundation for improved results in the upcoming financial year. The pharmacy retail business has surpassed BPO as the primary revenue contributor, reflecting the Group's efforts to reduce dependency on contributions from its Indonesian subsidiary.

FINANCIAL REVIEW

For the Financial Year Ended ("FYE") 30 June 2026, the Group recorded a total revenue of RM7.57 million, representing a slight decrease of 1% from RM7.66 million in the previous year. The Group's revenue remained relatively stable, supported by growth in the Trading segment, which offset the decline in the BPO segment.

The Trading segment, which represents the Group's retail pharmacy business, contributed RM5.52 million or 72% of total revenue, reflecting a 38% increase from RM3.98 million in the preceding year. The growth was primarily driven by improved sales performance across the Group's existing pharmacy outlets in Klang Valley.

Meanwhile, the BPO segment recorded revenue of RM2.06 million, a 44% decrease from RM3.67 million in the previous year. The decline was mainly attributable to the cessation of the Group's Indonesia operations, which contributed RM1.26 million in the previous financial year. In addition, revenue from the Malaysian BPO business decreased by 15%, from RM2.41 million to RM2.06 million.

Overall, the Group continued to strengthen its revenue base through the expansion of its retail pharmacy business in Malaysia. Moving forward, Management remains focused on improving operational efficiency, enhancing outlet performance and exploring new business opportunities to support sustainable growth.

2026	**BPO**	**Trading**	**Total**
	RM'000	**RM'000**	**RM'000**
Malaysia	**2,057**	**5,516**	**7,573**
Indonesia	**-**	**-**	**-**
Total	**2,057**	**5,516**	**7,573**

2025	**BPO**	**Trading**	**Total**
	RM'000	**RM'000**	**RM'000**
Malaysia	2,414	3,984	6,398
Indonesia	1,259	-	1,259
Total	3,673	3,984	7,657

	Variance (RM)		
	BPO	**Trading**	**Total**
	RM'000	**RM'000**	**RM'000**
Malaysia	**(357)**	**1,532**	**1,175**
Indonesia	**(1,259)**	**-**	**(1,259)**
Total	**(1,616)**	**1,532**	**(84)**

	Variance (%)		
	BPO	**Trading**	**Total**
	RM'000	**RM'000**	**RM'000**
Malaysia	-15%	38%	18%
Indonesia	-100%	-	-100%
Total	-44%	38%	-1%

The Group reported a loss before tax of RM5.45 million in FYE 30 June 2026, reflecting an decrease of 51% compared to the previous year's loss before tax of RM11.10 million.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

FINANCIAL REVIEW (CONT'D)

The decrease in losses for the FYE 30 June 2026 was primarily attributable to the Group's efforts to streamline its retail pharmacy operations, including the closure of certain high loss-making outlets and the implementation of cost optimisation measures. These measures were undertaken to reduce operating losses and improve the overall efficiency of the pharmacy business. In addition, the downsizing of the BPOS segment in Indonesia contributed to the reduction in overall losses compared with the previous financial period.

As at 30 June 2026, the Group's non-current assets increased by approximately RM2.40 million, from RM11.39 million as at 30 June 2025 to RM13.79 million. The increase was mainly attributable to the recognition of intangible assets amounting to RM3.09 million and an increase in other investments of RM0.29 million. These increases were partially offset by a decrease in property, plant and equipment of RM0.19 million and right-of-use assets of RM0.78 million, primarily reflecting the write-off of property, plant and equipment and depreciation during the financial year.

Current assets declined significantly by RM6.58 million, from RM9.52 million in the previous financial period to RM2.94 million as at 30 June 2026. The decrease was mainly attributable to a reduction in other receivables, deposits and prepayments of RM5.08 million, together with a decrease in inventories of RM1.61 million. These reductions were partially offset by an increase in trade receivables of RM0.18 million.

The Group's non-current liabilities increased by RM1.91 million, from RM1.75 million as at 30 June 2025 to RM3.66 million as at 30 June 2026. The increase was mainly attributable to the recognition of other payables amounting to RM2.25 million under non-current liabilities, partially offset by a decrease in borrowing and lease liabilities of RM0.34 million.

Conversely, current liabilities decreased by RM0.80 million, from RM2.92 million in the previous financial year to RM2.12 million as at 30 June 2026. The decrease was primarily attributable to a reduction in borrowing and lease liabilities of RM0.87 million and other payables and accruals of RM0.09 million, partially offset by an increase in trade payables of RM0.14 million.

CAPITAL STRUCTURE AND CAPITAL RESOURCES

As part of its business strategy, the Group continued to streamline its retail pharmacy operations during the financial year, including the closure of certain underperforming outlets and the implementation of cost optimisation measures. As at 30 June 2026, cash and bank balances stood at RM0.138 million, compared with RM0.209 million as at 30 June 2025. The Group remains focused on managing its cash flows prudently to support its ongoing business operations and working capital requirements.

The Group continued to manage its borrowings and lease obligations through the repayment of term loans and lease liabilities during the financial year. Moving forward, the Group will maintain a prudent approach to financial management, with emphasis on managing its debt obligations, controlling operating costs and improving cash flow generation.

Capital expenditure during FYE 30 June 2026 was lower than in the previous financial year, reflecting the Group's shift from outlet expansion towards streamlining existing operations and improving operational efficiency. The Group intends to manage its working capital and capital expenditure prudently, taking into consideration its available financial resources and business requirements.

SEGMENTAL REVIEW

During FYE 30 June 2026, the Trading segment, which represents the Group's retail pharmacy business, remained the primary revenue contributor, accounting for approximately 72% of total Group revenue. The segment recorded revenue of RM5.52 million, representing a 38% increase compared with RM3.98 million in the previous financial period. The Group continued to focus on strengthening its pharmacy business in Malaysia while reviewing outlet performance and closing certain high loss-making outlets to improve operational efficiency.

Meanwhile, the BPO segment recorded revenue of RM2.06 million, a decrease of 44% from RM3.67 million in the preceding financial year. The decline was mainly attributable to the cessation of the Group's Indonesia operations, which contributed RM1.26 million in the previous financial period. Nevertheless, revenue from the Malaysian BPO business decreased by 15%, from RM2.41 million in the previous financial year to RM2.06 million in the current financial year, reflecting the decline in its domestic operations.

Moving forward, the Group will continue to focus on improving the performance of its retail pharmacy outlets through cost management, sales enhancement initiatives and higher-margin product offerings. At the same time, the Group will seek to strengthen its Malaysian BPO business by enhancing service delivery, improving operational efficiency and exploring opportunities to expand its customer base.

IDENTIFICATION OF RISKS

Supply Chain Risk

The supply chain is critical to the success of the Group's trading and retail business. Any disruption, such as delays from suppliers, regulatory restrictions, or transportation issues, can lead to stock shortages, negatively impacting sales and eroding customer trust and loyalty. Additionally, external factors like global supply chain disruptions, rising raw material costs, or currency fluctuations may further pressure profit margins. To mitigate these risks, the Group actively monitors supplier performance, diversifies sourcing strategies, and maintains optimal inventory levels to ensure business continuity.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

IDENTIFICATION OF RISKS (CONT'D)

Competitive Risk

The retail pharmacy industry is highly competitive, with numerous well-established and large players dominating the market. Their strong brand presence, extensive resources, and economies of scale create significant barriers for smaller and newer entrants. To differentiate itself, the Group strategically selects outlet locations in underserved areas where major competitors have limited presence, thereby capturing niche market segments.

For the BPO segment, revenue and profitability are closely tied to clients' sales performance. Furthermore, the Group faces ongoing competition from both established firms and new entrants offering similar services. The evolving market landscape presents the risk of price pressures, loss of market share, and reduced client retention.

To address these challenges, the Group remains committed to maintaining a competitive edge through:

- Stringent Quality Control – Ensuring that all products and services meet high standards.
- Product Diversification – Continuously exploring new product offerings to enhance retail appeal.
- Customer-Centric Strategies – Strengthening customer engagement and loyalty programs to build a robust customer base.

By adopting these proactive measures, the Group aims to sustain growth and resilience in an increasingly competitive market.

Investment Risk

The Group's investment in quoted shares is subject to volatility due to fluctuations in both local and global economic conditions. Factors such as interest rate changes, geopolitical events, inflation, and overall market sentiment can impact investment returns. Unexpected downturns in the stock market may lead to fair value losses, affecting the Group's financial position.

To manage this risk, the Group adopts a prudent investment strategy, which includes:

- Regular Monitoring and Risk Assessment – Keeping track of market trends and adjusting investment positions accordingly.
- Strategic Decision-Making – Aligning investment activities with long-term financial objectives.

By maintaining a cautious and well-balanced investment approach, the Group seeks to mitigate potential risks while optimizing returns in an unpredictable market environment.

MOVING FORWARD ►►

Moving forward, the Group will continue to focus on strengthening its existing business operations, particularly its retail pharmacy and BPO segments. In the retail pharmacy business, Management will prioritise improving outlet performance, enhancing sales and product margins, controlling operating costs and optimising operational efficiency. The Group will also continue to review the performance and positioning of its outlets and take appropriate measures to address underperforming operations.

For the BPO segment, the Group will focus on strengthening its Malaysian operations through improved service delivery, operational efficiency and efforts to expand its customer base. These initiatives are intended to support the Group's revenue base and reduce its reliance on overseas operations.

During the financial year, the Company completed a share capital reduction of RM32.0 million, which reduced its issued share capital from RM53.51 million to RM21.51 million and offset accumulated losses of the Company. The capital reduction forms part of the Company's efforts to rationalise its capital structure and improve the presentation of its financial position. The Group will continue to exercise prudent financial management and pursue sustainable business growth, taking into consideration prevailing market conditions and available financial resources.

DIVIDEND POLICY

In order to ensure that the Group is able to maintain its momentum of turning around the operating profitability as well as the ability to exploit new business opportunities, we have chosen not to adopt any fixed dividend policy.

The Board did not recommend any final dividend payment to the shareholders for FYE 30 June 2026.

SUSTAINABILITY STATEMENT 2026

Message from the Executive Director

Dear Valued Stakeholders,

On behalf of the Board of Directors, I am pleased to present the 2026 Sustainability Report of Advance Information Marketing Berhad ("AIMB" or "the Group"), marking our second year of sustainability reporting. Building upon our inaugural report, we remain committed to strengthening responsible business practices, enhancing transparency, and creating long-term value for stakeholders.

Customer Focus and Innovation

Our customers remain central to our business strategy. We continue to leverage digital technologies, data-driven insights, and innovative solutions to enhance customer experiences across our digital marketing and healthcare retail segments while upholding data privacy, service quality, and customer trust.

Our People, Our Strength

Our employees are vital to the Group's continued growth. We remain committed to fostering a safe, inclusive, and supportive workplace that promotes employee well-being, professional development, fair employment practices, and equal opportunities while respecting fundamental human rights.

Environmental Responsibility

We continue to promote energy efficiency, responsible resource consumption, and effective waste management across our operations. Through continuous improvement and environmental awareness, we aim to minimise our environmental footprint and support a more sustainable future.

Sustainable Supply Chain

We strive to strengthen responsible supply chain practices by encouraging sustainable sourcing, resource efficiency, and waste reduction while fostering constructive relationships with suppliers and business partners.

Governance and Integrity

Strong corporate governance remains fundamental to our operations. We uphold transparency, accountability, and ethical conduct through anti-bribery and anti-corruption practices, regulatory compliance, and effective risk management to safeguard stakeholder interests.

Moving Forward

As we advance through our second year of sustainability reporting, we remain focused on continuous improvement, responsible growth, and creating lasting value while contributing positively to Malaysia's digital economy and healthcare retail landscape. On behalf of the Board of Directors, I extend my sincere appreciation to our employees, customers, shareholders, and business partners for their continued trust and support in our sustainability journey.

CHOU SING HOAN
EXECUTIVE DIRECTOR OF ADVANCE INFORMATION MARKETING BERHAD

SUSTAINABILITY STATEMENT 2026 (CONT'D)

ABOUT THIS SUSTAINABILITY STATEMENT



The Board of Directors ("BOD") of Advance Information Marketing Berhad ("AIMB" or "the Group") is pleased to present its second annual Sustainability Statement ("the Statement") for the financial year from 1 July 2025 to 30 June 2026 ("FYE 2026"), reflecting the Group's continued commitment to sustainability reporting and transparency.

Building upon the foundation established in our inaugural reporting year, AIMB remains committed to delivering sustainable financial performance, upholding sound corporate governance, and creating long-term value for stakeholders. This Statement highlights the Group's economic, Environmental, Social, and Governance ("ESG") performance and ongoing sustainability initiatives.

Sustainability principles remain embedded in the Group's policies, procedures, and business operations. We continue to review and enhance our practices to strengthen sustainability integration, promote responsible business conduct, and support long-term resilience.

This Statement has been prepared with reference to the applicable IFRS Sustainability Disclosure Standards, Bursa Malaysia Securities Berhad's Sustainability Reporting Guide ("SRG") and Toolkit, Global Reporting Initiative ("GRI") Standards, and Task Force on Climate-related Financial Disclosures ("TCFD") Recommendations. It also considers the United Nations Sustainable Development Goals ("UNSDGs"), covering key aspects of governance, business operations, risks and opportunities, performance, and future outlook.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

SUSTAINABILITY GOVERNANCE STRUCTURE

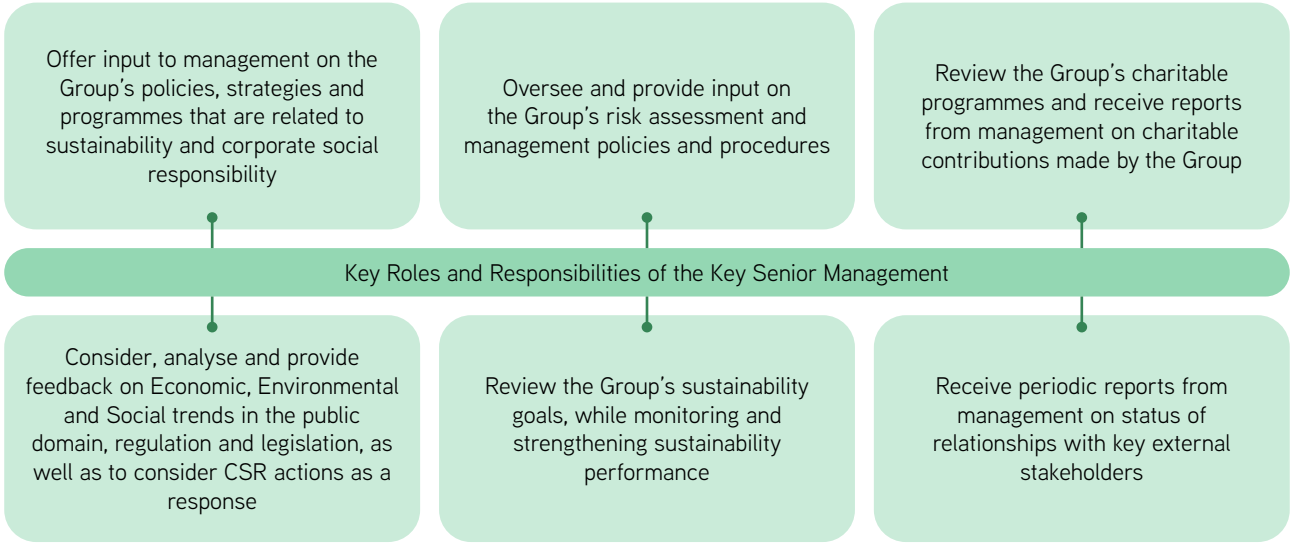
Sustainability remains an integral part of AIMB's long-term business strategy, guided by a top-down approach in which the BOD assumes overall responsibility for overseeing the Group's sustainability direction, strategies, and objectives. The BOD plays a pivotal role in providing strategic guidance, establishing sustainability priorities, and ensuring that ESG considerations are progressively integrated into the Group's business operations and decision-making processes.

Building upon the foundation established during our inaugural sustainability reporting year, the Group continues to strengthen its governance practices to support effective sustainability management. The BOD is responsible for overseeing sustainability-related risks and opportunities, reviewing the Group's sustainability performance, and ensuring that sustainability initiatives remain aligned with its corporate objectives and stakeholder expectations.

To facilitate effective implementation, the Group has established a sustainability governance structure that promotes clear accountability, transparency, and coordination across different levels of the organisation. This framework supports the identification, implementation, monitoring, and evaluation of sustainability initiatives while encouraging collaboration among management, employees, and relevant stakeholders.

Management plays an important role in translating the BOD's strategic direction into operational practices by coordinating sustainability activities, monitoring progress, and identifying opportunities for improvement. Through ongoing communication and periodic assessments, the Group seeks to enhance its sustainability performance and strengthen responsible business practices across its operations.

As AIMB progresses through its second year of sustainability reporting in FYE 2026, the Group remains committed to continuously enhancing its sustainability governance framework. By maintaining effective oversight, promoting accountability, and embedding sustainability considerations into its business strategy, AIMB aims to strengthen organisational resilience, create long-term stakeholder value, and support sustainable business growth.



SUSTAINABILITY STATEMENT 2026 (CONT'D)

STAKEHOLDER ENGAGEMENT

AIMB recognises the importance of maintaining strong relationships with key stakeholders, including shareholders, financiers and investors, government agencies and regulators, customers, employees, and suppliers. These groups are identified based on their influence on and involvement in the Group's operations.

As we progress through our second year of sustainability reporting, we continue to strengthen stakeholder engagement through formal and informal communication channels. These interactions enable us to understand stakeholder expectations, identify material sustainability matters, address emerging risks and opportunities, and support informed decision-making for long-term sustainable growth.

Key Stakeholders	Engagement Platforms	Area of Interest or concerns	Our Responses
Shareholders, Financiers and Investors 	**As needed** ✓ Press releases. ✓ One-on-one and group meetings. **Quarterly** ✓ Financial reports and announcements. **Annually** ✓ General Meetings. ✓ Annual Reports.	✓ Business strategies and future plans. ✓ Stable income distribution. ✓ Group's overall performance. ✓ Good management and corporate governance.	✓ Timely updates on the Group's strategy and financial performance via announcements in Bursa Malaysia. ✓ Uphold good governance practices across the Group, and supply chain. ✓ Monitor sustainability performance and targets.
Government Agencies and Regulators 	**Ongoing** ✓ Adhere to all applicable regulations and industry standards, including environmental and labor laws.	✓ Regulatory compliance including environmental and social compliance. ✓ Corporate governance .practices. ✓ Sharing of best practices.	✓ Full compliance with regulatory requirements. ✓ Adoption of practices outlined in the Malaysian Code on Corporate Governance ("MCCG") 2021.
Customers 	**Ongoing** ✓ Customer support channels.	✓ Conduct regular surveys and feedback sessions to understand customer needs and expectations. ✓ Customer data privacy. ✓ Customer loyalty.	✓ Adhere to the Personal Data Protection Act 2010. ✓ Loyalty Management Solutions.
Employees 	**Ongoing** ✓ Internal communication (i.e. emails). **As needed** ✓ Corporate announcement, Workshops and training. **Annually** ✓ Employee appraisals and engagement programmes	✓ Business growth and strategic direction. ✓ Inclusive workplace. ✓ Remuneration and benefits. ✓ Career development and upskilling opportunities. ✓ Health and safety at the workplace. ✓ Work-life balance.	✓ Promote transparent communication with employees. ✓ Provide equal employment opportunities without discrimination. ✓ Offer employee benefits and remuneration packages. ✓ Provide comprehensive health insurance coverage. ✓ Provide relevant upskilling and development opportunities. ✓ Ensure compliance with Occupational Safety and Health Act 1994 ("OSHA").
Suppliers 	**As needed** ✓ Meetings. **Annually** ✓ Supplier assessment/ performance appraisals	✓ Efficient procurement processes. ✓ Transparency in procurement processes.	✓ Improve efficiency by digitalisation of procurement processes. ✓ Emphasis on provision of transparent procurement processes.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

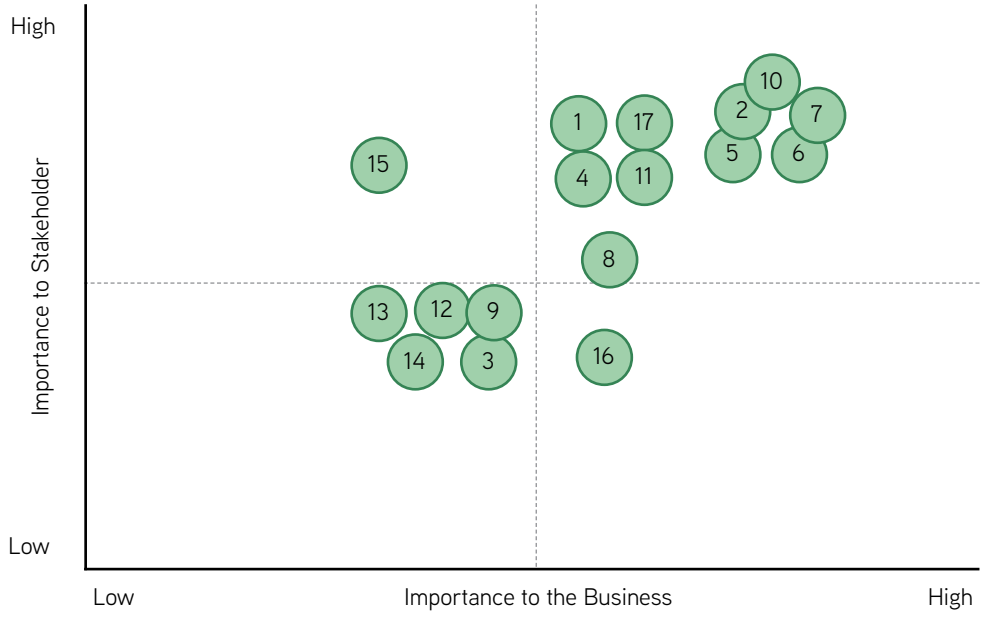
MATERIALITY ASSESSMENT

AIMB recognises that identifying and prioritising material ESG matters is essential to developing an effective sustainability strategy. The materiality assessment enables the Group to evaluate sustainability issues based on their significance to business operations and stakeholders, while identifying emerging risks, opportunities, and areas for improvement.

Building upon our inaugural sustainability reporting year, the Group continues to review and refine its material sustainability matters through a structured process of identification, prioritisation, and validation. This approach supports the alignment of sustainability priorities with stakeholder expectations and business objectives, guiding informed decision-making and long-term sustainable growth.

No.	Material Sustainability Matters	Stakeholder Group	Applicable GRI Indicator
1.	Corporate Governance and transparency	Employees, Regulators, Investors	GRI General Disclosures
2.	Financial Performance	Employees, Investors	GRI Disclosure 201
3.	Procurement and Supply Chain Management	Suppliers and Contractors, Regulators	GRI Disclosure 204
4.	Legal and Regulatory Compliance	Regulators	Compliance
5.	Customer Satisfaction	Customers	Product Responsibility
6.	Product Quality	Employees, Regulators, Investors	Product and Service Labeling
7.	Occupational Health and Safety	Employees, Contractors, Regulators	GRI Disclosure 403
8.	Employee Retention	Employees	GRI Disclosure 404
9.	Human & Workers' Rights Protections	Employees	GRI General Disclosures
10.	Recycle Materials	Employees	GRI Disclosure 301
11.	Risk Management	Regulators, Investors	GRI General Disclosures
12.	Energy and Climate change	Employees	GRI Disclosure 302 & 305
13.	Water Management	Employees	GRI Disclosure 303
14.	Equality and Diversity	Employees	GRI Disclosure 405
15.	Community Engagement	Local Communities	Local Communities
16.	Personal Data Protection Act ("PDPA")	Employees	Compliance
17.	Anti-Bribery and Anti-Corruption ("ABAC")	Employees	GRI Disclosure 205

Based on the ranking given to each of the material matters, a Materiality Matrix is derived as shown below.



SUSTAINABILITY STATEMENT 2026 (CONT'D)

SUSTAINABILITY FRAMEWORK

AIMB continues to strengthen its sustainability framework in alignment with the Group's Vision, Mission, and overall business strategy. The framework guides our efforts to address stakeholder expectations, minimise environmental impact, and contribute positively to the communities in which we operate. Building upon our inaugural reporting year, we remain focused on addressing material sustainability matters through clearly defined objectives and measurable targets. By monitoring progress against established performance indicators, the Group aims to enhance accountability, drive continuous improvement, and support long-term sustainable growth.

Our Vision:

To be the regional Business Processes Outsourcing leader in loyalty management services, providing consultation, technology and infrastructure to our clients, to build and nurture a lifelong relationship.

Our Mission:

To harness our proprietary technology, people and processes to deliver total integrated and customised loyalty management solutions to complement our clients in achieving their objectives.

OUR FOCUS AREAS

ECONOMIC

Create economic and shared value for the mutual benefit of all stakeholders.

1. Financial Performance
2. Procurement and Supply Chain Management

ENVIRONMENT

Commit to environmental conservation by utilising resources wisely and maintaining ecological balance.

1. Recycle Materials
2. Energy and Climate Change
3. Water Management

SOCIAL

Conduct business with ethics and concern for social responsibility while participating in enhancing society's quality of life.

1. Human and Workers' Rights Protections
2. Equality and Diversity
3. Employee Retention
4. Occupational Health and Safety
5. Community Engagement
6. Customer Satisfaction
7. Product Quality

GOVERNANCE

Ensure fairness, transparency and accountability are upheld in daily business conduct.

1. Corporate Govenance and transparency
2. Risk Management
3. PDPA
4. ABAC
5. Legal and Regulatory Compliance

The sustainability framework is supported by the following pillars of sustainability developed by UNSDG: -



SUSTAINABILITY STATEMENT 2026 (CONT'D)

ECONOMIC PERFORMANCE



RELATED UNSDGs:



OUR TARGET

AIMB's financial performance forms the foundation of our commitment to long-term value creation and sustainable growth. We strive to generate quality employment opportunities that strengthen economic resilience, promote social well-being, and empower local communities. By optimising asset efficiency and ensuring equitable value distribution among stakeholders, we aim to enhance organisational resilience while advancing our sustainability objectives.

OUR APPROACH

AIMB's strategy for sustaining long-term economic performance focuses on strengthening resilience, agility, and adaptability through disciplined business planning, innovation, operational efficiency, and revenue diversification. By staying responsive to evolving market dynamics and customer expectations, we aim to remain competitive in a changing business environment.

Supported by a strong balance sheet and prudent cash flow management, we maintain financial stability while pursuing strategic growth opportunities and managing market uncertainties. We also leverage technological advancements to enhance operational capabilities, drive value creation, and support sustainable business growth.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

ECONOMIC PERFORMANCE

OUR PERFORMANCE

At AIMB, we recognise that financial performance extends beyond profitability to encompass the sustainable economic value created and distributed among stakeholders. By integrating efficiency and sustainability into our operations, we strive to deliver long-term value while strengthening stakeholder trust and confidence.

Our continued investments in talent development, operational excellence, and advanced technologies enable us to deliver quality solutions that meet evolving customer needs. We remain committed to equitable value distribution through competitive compensation for employees and suppliers, alongside responsible returns for shareholders, fostering lasting partnerships and sustainable growth.

Our direct economic contributions arising from business activities include:

Employee Wages

At AIMB, we recognise that fair remuneration and comprehensive benefits are essential to supporting employees' well-being, financial security, and job satisfaction. By providing equitable compensation, we demonstrate our commitment to valuing our workforce while contributing to the socioeconomic development of the communities in which we operate.

Group Revenues and Profits

AIMB's revenues and profits reflect our financial strength, operational efficiency, and ability to generate sustainable economic value. Strong financial performance enables us to reinvest in business growth, innovation, and talent development, strengthening long-term resilience and delivering continued value to our stakeholders.

Taxes Paid

At AIMB, taxes paid on our profits, income, and business activities reflect our commitment to responsible corporate citizenship and national development. These contributions support essential public services and infrastructure, including education, healthcare, and transportation, while promoting socioeconomic growth and community well-being.

During FYE 2026, the Group recorded total revenue of RM7.57 million, with 72% contributed by retail sales and 28% from managed customer loyalty services. Total economic value generated, including revenue and other income, increased by 8.69%, from RM7.92 million in FPE 2025 to RM8.61 million in FYE 2026. However, higher operating costs and employee wages and benefits resulted in a negative economic value retained of RM1.04 million, compared to RM2.41 million in FPE 2025. Despite these challenges, AIMB remains committed to strengthening operational efficiency and delivering sustainable long-term value to its stakeholders, as illustrated in the table below.

	FPE 2025 (RM)	FYE 2026 (RM)
Economic value generated (Revenue and Other Income)	7,917,853	8,606,246
Economic value distributed: -		
- Operating costs	6,049,426	6,763,063
- Employee wages and benefits	4,002,062	2,736,384
- Payment to providers of capital (Dividend and financing cost)	266,000	151,510
- Payment to government (Tax)	8,152	-
Economic value retained	**(2,407,787)**	**(1,044,711)**

SUSTAINABILITY STATEMENT 2026 (CONT'D)

ENERGY & CLIMATE CHANGE



RELATED UNSDGs:



OUR TARGET

The Group acknowledges the impact of energy use and GreenHouse Gas ("GHG") emissions on climate change and is committed to reducing its environmental footprint.

To achieve a 10% reduction in energy consumption by the year 2030, with implementation commencing in FPE 2025. This target encompasses the total energy consumption of the organisation used across all operations. The focus is on per capita usage, meaning the average energy consumption per employee rather than total organisational usage.

OUR APPROACH

Below are the core elements of our planned transition to renewable energy sources and engaging employees in energy-saving efforts.:

Energy Transition Infrastructure

We aim to accelerate our shift toward renewable energy by integrating solar power into our operations:

- Adoption of renewable energy sources:
  AIMB emphasises the use of renewable energy to minimise greenhouse gas emissions and contributes to a lower carbon footprint and supports global efforts to combat climate change.

Energy Efficiency Improvements

Recognising the inefficiencies in our current energy usage, particularly in lighting and equipment, we are committed to prioritising upgrades that promote energy efficiency:

- Replacing Light Bulbs with Energy-Efficient LEDs:
  Transitioning from halogen to LED lighting will significantly lower energy consumption and reduce operational costs.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

ENERGY & CLIMATE CHANGE

OUR APPROACH (CONT'D)

Energy Saving and Employee Engagement

Promoting a culture of energy conservation is integral to our plan. To encourage responsible energy use across the Group, we will introduce the following initiatives:

- Developing Power-Off Policies:

  Establish formal guidelines encouraging employees to turn off equipment, such as computers, printers, and lights, when not in use.

- Employee Engagement Programs:

  Launch awareness campaigns and training sessions to highlight the importance of energy conservation and the impact of individual actions.

  Create incentives for departments and teams that achieve energy-saving targets, offering rewards or recognition to reinforce sustainable behavior.

We are committed to rolling out these initiatives as part of a phased, structured development plan. Regular monitoring and reporting mechanisms will be established to track progress, measure energy savings, and evaluate the effectiveness of implemented measures.

Through these planned actions, we aim to reduce our environmental footprint, lower operational costs, and contribute to the global transition to a low-carbon economy. This comprehensive energy transition and efficiency plan underscores our dedication to sustainability while fostering a culture of environmental responsibility within our organisation.

These initiatives not only align with our vision of a sustainable future but also empower our employees and stakeholders to actively participate in achieving our energy-saving and climate goals. Through careful planning, effective implementation, and consistent monitoring, we are poised to drive meaningful change while ensuring long-term economic and environmental benefits.

By embracing these transformative measures, we reaffirm our dedication to building a resilient, energy-conscious organisation that contributes positively to a low-carbon economy and a greener planet for future generations.

OUR PERFORMANCE

FUEL CONSUMPTION FOR SCOPE 1 EMISSIONS

Scope 1 emissions comprise direct GHG emissions from sources owned or controlled by the organisation. No fuel claims were submitted by the Company Directors during FPE 2025 and FYE 2026, resulting in no fuel-related reimbursements recorded in the company's accounts for both reporting periods.

ELECTRICITY CONSUMPTION FOR SCOPE 2 EMISSIONS

Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling consumed by the organisation. For FPE 2025 and FYE 2026, electricity consumption for AIMB's Headquarters ("HQ") and retail pharmacies was recorded as follows:

Office (HQ)

Year	Electricity Consumption (kWh)	Total Emissions (kg CO_2e)	Carbon Footprint Generated (tCO_2e)
FPE 2025	78,777	45,969.77	45.97
FYE 2026	80,876	59,848.24	59.85

SUSTAINABILITY STATEMENT 2026 (CONT'D)

ENERGY & CLIMATE CHANGE

OUR PERFORMANCE (CONT'D)

ELECTRICITY CONSUMPTION FOR SCOPE 2 EMISSIONS

Outlet (Retail)

Year	Electricity Consumption (kWh)	Total Emissions (kg CO_2e)	Carbon Footprint Generated (tCO_2e)
FPE 2025	46,917	27,006.53	27.01
FYE 2026	79,289	58,673.86	58.67

Electricity consumption at the Office (HQ) increased slightly by 2.66%, from 78,777 kWh in FPE 2025 to 80,876 kWh in FYE 2026, while carbon emissions rose by 30.19%, from 45.97 tCO_2e to 59.85 tCO_2e. Meanwhile, the Outlet (Retail) recorded a significant increase in electricity consumption of 69.00%, from 46,917 kWh to 79,289 kWh, with carbon emissions rising by 117.26%, from 27.01 tCO_2e to 58.67 tCO_2e.

WATER MANAGEMENT

For FPE 2025 and FYE 2026, water consumption for AIMB's HQ and retail pharmacies was recorded as follows:

Office (HQ)

Year	Water Consumption (m^3)	Megalitres (ML)
FPE 2025	368	0.368
FYE 2026	523	0.523

Outlet (Retail)

Year	Water Consumption (m^3)	Megalitres (ML)
FPE 2025	209	0.209
FYE 2026	272	0.272

Water consumption at the Office (HQ) increased by 42.12%, from 0.368 ML in FPE 2025 to 0.523 ML in FYE 2026, while the Outlet (Retail) recorded an increase of 30.14%, from 0.209 ML to 0.272 ML. Overall, both locations experienced higher water consumption during the reporting period, highlighting the importance of implementing water conservation measures to improve resource efficiency.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

LABOUR PRACTICE & HUMAN RIGHTS



RELATED UNSDGs:



OUR TARGET

AIMB is committed to investing in training and development to ensure our workforce remains competitive, innovative, and prepared for future challenges. As a responsible organisation, we prioritise safeguarding and promoting human rights throughout our operations. We recognise that strong human rights practices and fair, ethical treatment not only enhance productivity but also contribute to a positive and healthy workplace culture.

OUR APPROACH

This approach highlights our commitment to fostering a safe, supportive, and engaging work environment that prioritises the well-being and development of our employees. By embedding these initiatives into our sustainability framework, we aim to nurture a thriving organisational culture that drives long-term success and sustainability.

Enhancing Employee Wellbeing

We are committed to fostering a culture that prioritises the physical and mental health of our employees.

- Health Insurance Coverage:
  Introduce comprehensive health insurance plans designed to address the diverse needs of our workforce. These plans will encompass coverage for physical health, mental health support, and preventive care services.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

LABOUR PRACTICE & HUMAN RIGHTS

OUR APPROACH (CONT'D)

Strengthening Workplace Safety

Creating a safe and secure working environment is fundamental to employee satisfaction and operational efficiency.

- Updated Occupational Health and Safety ("OHS") Policies:
  Regularly review and update OHS policies to meet current standards and address emerging risks.

- Safety Drills and Audits:
  Periodic fire drills and evacuation exercises to ensure preparedness for emergencies.

- Emergency Preparedness Training:
  Provide employees with comprehensive training on hazard identification, emergency response protocols, and first aid.

Supporting Employee Growth and Development

We aim to build a workforce equipped for future challenges by investing in continuous learning and career advancement opportunities.

- Training and Upskilling Programs:
  Offer regular workshops and certifications on industry-relevant skills and technologies.

- Career Progression Pathways:
  Define clear and transparent career paths, enabling employees to visualise their growth potential within the organisation.

Improving Communication and Engagement

Effective communication and employee engagement are key to fostering a collaborative and motivated workplace culture.

- Company Meetings:
  Schedule company-wide meetings to share updates, celebrate achievements, and address concerns.

- Employee Feedback:
  Employees to share feedback, ensuring open communication.

- Recognition Programs:
  Programs to acknowledge and reward employee contributions, boosting morale and loyalty.

Focusing on Sustainability and ESG Integration

Integrating labour practices with ESG initiatives will enhance our long-term sustainability efforts.

- Labour Metrics in ESG Reporting:
  Track and report labour-related metrics, such as employee turnover rates, satisfaction levels, and diversity ratios.

- Stakeholder Engagement:
  Collaborate with stakeholders to align labour policies and programs with broader ESG objectives and industry standards.

Monitoring and Evaluation

Continuous evaluation will ensure the effectiveness of our initiatives and provide insights into improvement.

- Key Performance Indicators ("KPIs") Implementation:
  Each department will establish KPIs to monitor and measure the success of labour practices.

- Policy Revisions:
  Regularly update the employee handbook and related policies based on feedback and data analysis to ensure relevance and effectiveness.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

LABOUR PRACTICE & HUMAN RIGHTS

OUR PERFORMANCE

Total hours of training by employee category

During FYE 2026, AIMB recorded 8 hours of employee training involving 1 participant, compared to 16 hours and 4 participant attendances in FPE 2025, representing a 50% decrease in training hours and a 75% decrease in participant attendances. Despite the decline, the Group continued to prioritise professional development, focusing on enhancing healthcare knowledge and employee competencies. Moving forward, AIMB remains committed to promoting continuous learning and strengthening workforce capabilities to support long-term sustainable growth.

Training Title (FPE 2025)	Date	Participant	Total Hours
Xilnex & SQL Training	20/8/2024	3	8
E Stream Sdn Bhd / SQL E invoice Software Seminar	30/10/2024	1	8

Training Title (FPE 2025)	Date	Participant	Total Hours
SPARK: Summit on Primary Care - Mastery for Impact & Knowledge	16/5/2026	3	8

Percentage of employees that are contractors or temporary staff

Employee	FPE 2025	FYE 2026
Permanent	79%	93%
Contractual / Temporary	21%	7%
Total	**100%**	**100%**

- Permanent Employees (93%)
  The majority of AIMB's workforce consists of permanent employees, reflecting our commitment to long-term employment relationships and workforce stability. Permanent employees receive focused training programs to ensure they remain competitive and aligned with the company's strategic goals.

- Contractual/Temporary Staff (7%)
  Temporary or contractual staff form a significant portion of the workforce, providing flexibility to adapt to changing operational demands. Moving forward, AIMB plans to explore opportunities for extending relevant training programs to this group, ensuring inclusivity and equipping them with valuable skills.

Total number of employee turnover by employee category

Employee Category	FPE 2025	FYE 2026
Management	3	8
Executive	15	19
Non-Executive	4	1
General Worker	-	2
Total	**22**	**30**

For FYE 2026, AIMB recorded a total of 30 employees resigning from different employee categories. The Executive category accounted for the highest proportion of employee resignations at 63%, highlighting potential challenges in retaining talent within this category. Meanwhile, the Management, Non-Executive and General Worker categories collectively accounted for the remaining 37% of resignations. This underscores the importance of strengthening employee engagement, enhancing retention strategies and providing career development opportunities across all employee categories to promote workforce stability and long-term organisational growth.

Number of substantiated complaints concerning human rights violations

For FYE 2026, AIMB maintained its strong human rights record, with nil substantiated complaints concerning human rights violations across our operations, consistent with FYE 2025. This reflects our continued commitment to upholding human rights, promoting ethical business practices, and fostering a fair, respectful, and inclusive workplace.

Employee Category	FPE 2025	FYE 2026
Management	Nil	Nil
Executive	Nil	Nil
Non-Executive	Nil	Nil
General Worker	Nil	Nil
Total	**Nil**	**Nil**

SUSTAINABILITY STATEMENT 2026 (CONT'D)

CUSTOMER EXCELLENCE



RELATED UNSDGs:



OUR TARGET

At AIMB, customer satisfaction and loyalty are fundamental to our long-term success and reputation in the retail and technology industry. We place customers at the heart of our operations by actively seeking and incorporating their feedback to continuously improve our products and services. By understanding their evolving needs and expectations, we strive to deliver innovative, high-quality solutions and exceptional customer experiences. Through continuous improvements in operational standards and service excellence, we aim to strengthen customer trust, foster lasting relationships, and reinforce our reputation as a reliable and customer-centric organisation.

OUR APPROACH

As part of AIMB's strategic transition plan, we aim to reinforce our customer-centric approach by implementing targeted initiatives that focus on customer satisfaction, data security, and brand engagement. The outlined measures aim to solidify AIMB's position in the technology industry while creating a seamless and rewarding customer experience.

Enhancing Employee Wellbeing

We are committed to fostering a culture that prioritises the physical and mental health of our employees.

- Maintain Leading Cybersecurity Practices
  To safeguard customer data and foster trust, we will implement advanced cybersecurity measures, including regular system updates, vulnerability assessments, and robust encryption protocols. These practices will ensure data protection, compliance with regulatory standards, and minimise the risk of breaches, enhancing overall customer confidence.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

CUSTOMER EXCELLENCE

OUR APPROACH (CONT'D)

Enhancing Employee Wellbeing

- Transparent Communication on Data Protection
  We aim to strengthen transparency by providing clear and accessible information about how customer data is collected, stored, and used. This will include publishing detailed privacy policies, creating FAQs, and establishing customer support channels to address queries about data protection. Transparency will help us build and maintain trust with our customers.

- Boost Visibility and Reach
  Through strategic marketing partnerships and digital campaigns, we will amplify AIMB's presence in the market. Continuous brand exposure will ensure that AIMB remains top-of-mind for potential customers, particularly during the decision-making process.

OUR PERFORMANCE

At AIMB, safeguarding customer privacy and ensuring data security remain key priorities in maintaining customer trust and confidence. We are committed to upholding robust cybersecurity practices and protecting sensitive customer information against potential risks. In FYE 2026, marking our second year of reporting, we continued to maintain a strong track record, with zero substantiated complaints relating to breaches of customer privacy or data loss, consistent with our performance in FPE 2025. This reflects our ongoing commitment to responsible data management and maintaining a secure and trustworthy environment for our customers.

Year	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data
FPE 2025	Nil
FYE 2026	Nil

This achievement underscores AIMB's continued commitment to safeguarding customer data through robust security measures, continuous system monitoring, advanced cybersecurity technologies, and adherence to industry's best practices. We also prioritise transparency in data protection and usage, ensuring customers are informed about how their information is managed. These proactive efforts reinforce customer trust and confidence while strengthening AIMB's reputation as a reliable and responsible organisation in the technology industry.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

DIVERSITY & INCLUSIVITY



RELATED UNSDGs:



OUR TARGET

We believe that diversity and inclusion in the workplace are key drivers of our competitive advantage, enriching our organisation with a wide range of knowledge, perspectives, experiences, and innovative ideas. Guided by this belief, we are committed to promoting equal employment opportunities and maintaining a workplace free from discrimination, while embracing diversity across gender, race, religion, age, and nationality. We strive to foster an inclusive and respectful work environment that values individual differences, upholds equality, and encourages personal and professional development, empowering every individual to realise their full potential.

OUR APPROACH

At AIMB, we are committed to upholding fair and inclusive employment practices by ensuring equal opportunities throughout recruitment, remuneration, career advancement, and recognition. Our recruitment processes are regularly reviewed to promote fairness, while compensation and career progression are determined based on merit and performance, free from gender-based discrimination.

In line with our commitment to gender diversity and inclusive leadership, we strive to maintain at least 30% female representation in Management-level positions and achieve a minimum of 30% female representation on the Board of Directors ("BOD") by 2030. These initiatives reflect our dedication to empowering women and strengthening diversity in leadership and decision-making.

At AIMB, we are committed to fostering a safe, respectful, and inclusive workplace, free from discrimination and harassment. Our commitment to human rights is reinforced through fair labour practices, zero tolerance for child and forced labour, protection against discrimination and harassment, and respect for freedom of association and collective bargaining.

To uphold these principles, we have established grievance mechanisms and a whistleblowing policy, which are communicated to all employees and workers. These channels provide a safe and confidential platform to report labour-related concerns, disputes, and misconduct anonymously. All reports are taken seriously, with whistleblowers' identities protected throughout the investigation process.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

DIVERSITY & INCLUSIVITY

OUR PERFORMANCE

Number of BOD Diversity by Gender

Directors (Gender)	FPE 2025	FYE 2026
Male	4	5
Female	1	1
Total	**5**	**6**

Number of BOD Diversity by Age

Directors (Age)	FPE 2025	FYE 2026
Under 30	-	-
30 – 50	2	2
Above 50	3	4
Total	**5**	**6**

For FYE 2026, the BOD of AIMB comprised 83.33% male and 16.67% female directors, compared to 80% male and 20% female directors in FPE 2025. While female representation decreased in percentage terms due to the increase in Board size, AIMB remains committed to promoting equitable gender representation and supporting efforts towards achieving at least 30% female representation on the Board. This commitment reflects the Group's dedication to fostering diversity, inclusivity and balanced decision-making at the leadership level.

Number of Employee Diversity by Gender

	FPE 2025		FYE 2026	
Employee Category	Male	Female	Male	Female
Management	2	2	5	3
Executive	6	7	1	-
Non-Executive	6	31	7	12
General Worker	2	-	2	-
Total	**16**	**40**	**15**	**15**

Number of Employee Diversity by Age

	FPE 2025		
Employee Category	Under 30	30 - 50	Above 50
Management	-	3	1
Executive	2	10	1
Non-Executive	17	18	2
General Worker	-	2	-
Total	**19**	**33**	**4**

	FPE 2026		
Employee Category	Under 30	30 - 50	Above 50
Management	-	7	1
Executive	-	-	1
Non-Executive	3	13	3
General Worker	-	-	2
Total	**3**	**20**	**7**

For FYE 2026, AIMB's workforce comprised 50% male and 50% female employees, reflecting a balanced gender representation across the Group, compared to 28.57% male and 71.43% female employees in FPE 2025. This shift demonstrates a more balanced workforce composition during the financial year. AIMB remains committed to promoting equal employment opportunities, fostering an inclusive working environment and ensuring fair treatment for all employees, regardless of gender. The Group continues to recognise the importance of workforce diversity in enhancing collaboration, productivity and long-term organisational sustainability.

The Group firmly believes that a diverse workforce that includes individuals from various backgrounds, genders, and perspectives plays a crucial role in driving business success. Diversity fosters creativity, innovation, and better problem-solving, all of which are essential to the Group's growth. AIMB continues to work towards creating an environment where all employees are valued, supported, and given equal opportunities to thrive.

The Group recognises that fair and ethical treatment of employees along with the protection of human rights directly contributes to a productive and positive work environment. Employees who feel respected, valued, and treated equitably are more likely to perform better, remain loyal to the company, and contribute to a healthy organisational culture. This reinforces the idea that strong human rights practices are not just a moral obligation but also a business imperative.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

COMMUNITY DEVELOPMENT



RELATED UNSDGs:



OUR TARGET

AIMB is committed to creating positive social impact through its Corporate Social Responsibility ("CSR") initiatives, including community engagement programmes and charitable contributions that support the well-being of local communities. By fostering meaningful relationships and promoting social inclusion, AIMB aims to create lasting value and contribute to the sustainable development of the communities in which it operates.

OUR APPROACH

Promote Employee and Stakeholder Engagement to Create Sustainable Social Value

AIMB encourages active participation and collaboration among employees, business partners, government agencies and other stakeholders in initiatives that enhance community well-being. Through these collective efforts, the Group aims to foster social inclusion, drive positive social impact and create long-term sustainable value for society.

Sharing Opportunities, Shaping the Future

AIMB encourages employees to actively participate in community development initiatives, fostering a culture of social responsibility and volunteerism. Employee suggestions are valued in shaping CSR programmes that create meaningful social impact, strengthen community relationships and contribute to a more sustainable future.

OUR PERFORMANCE

During FYE 2026, AIMB did not undertake any CSR initiatives or make any related contributions. Nevertheless, the Group remains committed to community well-being and will continue to explore opportunities to implement meaningful CSR initiatives in the future.

	FPE 2025	FYE 2026
Total amount invested where the target beneficiaries are external to Build Up	Nil	Nil
Total number of beneficiaries of the investment in communities	Nil	Nil
Number of employees participated in community impact programmes	Nil	Nil
Total hours spent on community impact programmes	**Nil**	**Nil**

SUSTAINABILITY STATEMENT 2026 (CONT'D)

CORPORATE GOVERNANCE



RELATED UNSDGs:



OUR TARGET

AIMB is committed to upholding high ethical standards and robust corporate governance practices aligned with the Malaysian Code on Corporate Governance ("MCCG") 2021. The company aims to strengthen ESG governance at both Board and management levels, ensuring effective oversight, accountability and the integration of sustainability into corporate strategy, risk management and performance monitoring to support long-term business resilience and sustainable growth.

OUR APPROACH

Strengthen Corporate Governance Knowledge

AIMB recognises the vital role of the Board of Directors ("BOD") in upholding ethical leadership, effective oversight and sound corporate governance. Through continuous learning and awareness of evolving governance standards and best practices, AIMB aims to equip its BOD with the knowledge and tools necessary to make informed decisions, fulfil their fiduciary responsibilities and support the Group's long-term sustainability and growth.

Formulate Policies and Guidelines for Executives, Employees and Suppliers

AIMB establishes and periodically reviews its policies and procedures to ensure alignment with applicable laws, regulations and corporate governance best practices. These guidelines provide a consistent framework for responsible business conduct and stakeholder engagement.

Implement Effective Policies and Guidelines

AIMB strengthens policy implementation through robust risk management, internal audits and compliance monitoring to ensure regulatory adherence, mitigate potential risks and drive continuous improvement towards sustainable operations.

Uphold Good Corporate Governance in Managing the Organisation

AIMB promotes effective corporate governance through regular Board engagement, forums and knowledge-sharing sessions, fostering informed decision-making, ethical leadership and effective oversight of the Group's operations.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

CORPORATE GOVERNANCE

OUR APPROACH (CONT'D)

Adopt the Code of Conduct for Management, Employees and Contractors

AIMB upholds transparency, integrity and accountability through its Code of Conduct, which establishes clear ethical standards and behavioural expectations for management, employees and contractors, promoting responsible practices across the organisation.

OUR PERFORMANCE

In FYE 2026, AIMB continued to uphold its commitment to good corporate governance, ethical business practices, and regulatory compliance, recording zero reported incidents of corruption for the second consecutive reporting year. The Group maintained its Anti-Bribery and Anti-Corruption ("ABAC") Policy and Whistleblowing Policy and Procedures, both publicly accessible on its corporate website, to promote transparency and accountability.

AIMB also maintained dedicated whistleblowing channels for employees and external stakeholders to report suspected misconduct confidentially. Although no employees attended formal anti-corruption training during the reporting period, the Group continued to assess corruption-related risks across its operations. Moving forward, AIMB remains committed to strengthening its governance practices, promoting ethical conduct, and maintaining stakeholder trust.

AIMB remains committed to continuous professional development by encouraging its Board of Directors to actively participate in relevant training programmes, seminars and conferences. Details of the training programmes, seminars and conferences attended by Directors serving as at the end of FYE 2026 are presented below:

Name of Directors	Training Title	Date
Chou Sing Hoan	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	22nd - 23rd September 2025
	From Rules to Culture: Embedding Anti-Money Laundering (AML), Countering Financing of Terrorism (CFT), Countering Proliferation Financing (CPF) and Anti-Bribery and Corruption (ABC) in Public Listed Company	9th February 2026
Dato' Lim Choo Hooi	Strategic ESG for Sustainable Value and Long-Term Growth	21st September 2025
	Anti-Money Laundering and Anti-Bribery and Corruption (ABC)	22nd September 2025
Dr. Lo Zhen Hao	Mandatory Accreditation Programme (MAP)	27th – 28th August 2025
	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	26th – 27th November 2025
	Clinical Secrets to DSD + Veneers Cementation	4th May 2026
Noorliza Binti Ismail	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	10th – 11th February 2026
Wong Foo Sim	National Taxation Seminar 2025 (Budget 2026)	14th October 2025
	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	10th – 11th February 2026
Dr. Tan Ee Heng	Ensuring Financial Integrity: Strategies for Anti-Money Laundering, Countering Financing of Terrorism, Countering Proliferation Financing and Corruption Prevention	9th February 2026
	Mandatory Accreditation Programme (MAP)	8th - 9th July 2026
	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	20th - 21st July 2026

SUSTAINABILITY STATEMENT 2026 (CONT'D)

CORPORATE GOVERNANCE

OUR PERFORMANCE (CONT'D)

Details of the training programmes, seminars and conferences attended by Directors serving as at the end of FPE 2025 are presented below:

Name of Directors	Training Title	Date
Chou Sing Hoan	Mandatory Accreditation Programme (MAP)	13th May – 14th May 2025
	Mandatory Accreditation Programme (MAP) Part II: Leading for Impact (LIP)	22nd September – 23rd September 2025
Dato' Lim Choo Hooi	Mandatory Accreditation Programme (MAP) Part II: Leading for Impact (LIP)	4th November – 5th November 2024
Dr. Lo Zhen Hao	Mandatory Accreditation Programme (MAP)	27th August – 28th August 2025
Noorliza Binti Ismail	Mandatory Accreditation Programme (MAP)	9th June – 10th June 2025
Wong Foo Sim	Mandatory Accreditation Programme (MAP)	22nd July – 23rd July 2025

SUSTAINABILITY STATEMENT 2026 (CONT'D)

SUPPLY CHAIN MANAGEMENT



RELATED UNSDGs:



OUR TARGET

AIMB is committed to fostering responsible procurement practices and strengthening supply chain resilience by embedding sustainability principles across all stages of the procurement lifecycle. The company continues to prioritise local sourcing and support local businesses, contributing to economic development and growth in the communities where it operates. In addition, AIMB ensures that its sustainability requirements and expectations are effectively communicated to suppliers and consistently implemented throughout the procurement process.

OUR APPROACH

AIMB is committed to upholding fair and transparent procurement practices to ensure that tenders are awarded to qualified, credible and responsible suppliers. The company also prioritises collaboration with suppliers who demonstrate a strong commitment to social responsibility and environmental sustainability.

Through the implementation of the following strategies, AIMB aims to foster a more sustainable and resilient operational framework that minimises environmental impacts while enhancing long-term competitiveness, operational efficiency and overall business performance.

Implement a Sustainable Procurement System

AIMB aims to strengthen its procurement framework by integrating sustainability considerations throughout the procurement process. This includes establishing clear environmental and social criteria for suppliers to ensure that services align with the company's sustainability objectives. Regular supplier assessments, audits and ongoing engagement will be undertaken to promote compliance, encourage responsible business practices and foster long-term partnerships built on shared sustainability commitments.

Prioritise Products That Can Be Reused, Refurbished or Recycled

AIMB is committed to promoting circular economy principles by prioritising the procurement of products that can be reused, refurbished or recycled. Where practicable, the company aims to minimise reliance on single-use products by adopting more durable, resource-efficient and environmentally responsible alternatives. This approach supports waste reduction, optimises resource utilisation and reinforces AIMB's commitment to sustainable consumption and responsible procurement practices.

SUSTAINABILITY STATEMENT 2026 (CONT'D)

SUPPLY CHAIN MANAGEMENT

OUR PERFORMANCE

In FYE 2026, AIMB continued to demonstrate its commitment to supporting the local economy by maintaining 100% of its procurement expenditure with local suppliers for the second consecutive reporting year. This achievement reflects the company's sustained efforts to strengthen local supply chains, support domestic enterprises, and integrate sustainability considerations into its procurement practices. By consistently prioritising local procurement, AIMB continues to contribute to the development of local businesses while fostering stronger and more resilient supplier relationships. This approach supports local economic growth, enhances supply chain efficiency, and promotes long-term collaboration within the domestic business ecosystem.

From an environmental perspective, sourcing goods and services locally helps minimise transportation distances and associated carbon emissions, supporting AIMB's broader sustainability objectives. This continued practice reinforces the company's commitment to responsible resource management and reducing the environmental impact of its operations.

Achieving 100% local procurement for the second consecutive year demonstrates AIMB's consistent approach to balancing economic development with environmental responsibility. Moving forward, AIMB remains focused on strengthening partnerships with local suppliers, encouraging sustainable business practices, and maintaining transparency in its procurement processes to deliver long-term value to stakeholders and surrounding communities.

	FPE 2025	FYE 2026
Proportion of spending on local suppliers	100%	100%

ADVANCE INFORMATION MARKETING

BMLR Transition Period

Date & Time: 2026-10-27 12:40:33

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Bursa (Anti-corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category (Management)	Percentage	0.00	0.00	No target set	External (Limited)
Bursa (Anti-corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category (Executive)	Percentage	0.00	0.00	No target set	External (Limited)
Bursa (Anti-corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category (non-executive)	Percentage	0.00	0.00	No target set	External (Limited)
Bursa (Anti-corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category (General Workers)	Percentage	0.00	0.00	No target set	External (Limited)
Bursa (Anti-corruption)	Bursa C1(b) Percentage of operations assessed for corruption-related risk	Percentage	100.00	100.00	No target set	External (Limited)
Bursa (Anti-corruption)	Bursa C1(c) Confirmed incidents of corruption and action taken	Percentage	0	0	No target set	External (Limited)
Bursa (Community/Society)	Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	RM	0	0	No target set	External (Limited)
Bursa (Community/Society)	Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	0	0	No target set	External (Limited)

ADVANCE INFORMATION MARKETING

BMLR Transition Period

Date & Time: 2026-10-27 12:40:33

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Management Under 30)	Percentage	0.00	0.00	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Management Between 30-50)	Percentage	75.00	87.50	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Management Above 50)	Percentage	25.00	12.50	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Executive Under 30)	Percentage	15.40	0.00	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Executive Between 30-50)	Percentage	76.90	0.00	No target set	External (Limited)

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Executive Above 50)	Percentage	7.70	100.00	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Non-executive Under 30)	Percentage	45.90	15.79	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Non-executive Between 30-50)	Percentage	48.60	68.42	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (Non-executive Above 50)	Percentage	5.40	15.79	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (General Workers Under 30)	Percentage	0.00	0.00	No target set	External (Limited)

ADVANCE INFORMATION MARKETING

BMLR Transition Period

Date & Time: 2026-10-27 12:40:33

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (General Workers Between 30-50)	Percentage	100.00	0.00	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Age Group by Employee Category (General Workers Above 50)	Percentage	0.00	100.00	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Management Male)	Percentage	50.00	62.50	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Management Female)	Percentage	50.00	37.50	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Executive Male)	Percentage	46.20	100.00	No target set	External (Limited)

ADVANCE INFORMATION MARKETING

BMLR Transition Period

Date & Time: 2026-10-27 12:40:33

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Executive Female)	Percentage	53.80	0.00	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Non-executive Male)	Percentage	16.20	36.84	No target set	External (Limited)
Bursa (Diversity)	C3(a) Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (Non-executive Female)	Percentage	83.80	63.16	No target set	External (Limited)
Bursa (Diversity)	C3(a) Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (General Workers Male)	Percentage	100.00	100.00	No target set	External (Limited)
Bursa (Diversity)	C3(a) Percentage of employees by gender and age group, for each employee category - Gender Group by Employee Category (General Workers Female)	Percentage	0.00	0.00	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group (Male)	Percentage	80.00	83.33	No target set	External (Limited)

ADVANCE INFORMATION MARKETING

BMLR Transition Period

Date & Time: 2026-10-27 12:40:33

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group (Female)	Percentage	20.00	16.67	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group (Under 30)	Percentage	0.00	0.00	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group (Between 30-50)	Percentage	40.00	33.33	No target set	External (Limited)
Bursa (Diversity)	Bursa C3(b) Percentage of directors by gender and age group (Above 50)	Percentage	60.00	66.67	No target set	External (Limited)
Bursa (Energy management)	Bursa C4(a) Total energy consumption	Megawatt	125.69	160.16	No target set	External (Limited)
Bursa (Health and safety)	Bursa C5(a) Number of work-related fatalities	Number	0	0	No target set	External (Limited)
Bursa (Health and safety)	Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00	0.00	No target set	External (Limited)
Bursa (Health and safety)	Bursa C5(c) Number of employees trained on health and safety standards	Number	0	0	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(a) Total hours of training by employee category (Management)	Hours	8	8	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(a) Total hours of training by employee category (Executive)	Hours	8	0	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(a) Total hours of training by employee category (non-executive)	Hours	0	0	No target set	External (Limited)

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Bursa (Labour practices and standards)	Bursa C6(a) Total hours of training by employee category (General Workers)	Hours	0	0	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	21.00	7.00	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(c) Total number of employee turnover by employee category (Management)	Number	3	8	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(c) Total number of employee turnover by employee category (Executive)	Number	15	19	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(c) Total number of employee turnover by employee category (non-executive)	Number	4	1	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(c) Total number of employee turnover by employee category (General Workers)	Number	0	2	No target set	External (Limited)
Bursa (Labour practices and standards)	Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0	No target set	External (Limited)
Bursa (Supply chain management)	Bursa C7(a) Proportion of spending on local suppliers	Percentage	100.00	100.00	No target set	External (Limited)
Bursa (Data privacy and security)	Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	No target set	External (Limited)

ADVANCE INFORMATION MARKETING

BMLR Transition Period

Date & Time: 2026-10-27 12:40:33

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Bursa (Water)	Bursa C9(a) Total volume of water used	Megalitres	0.577	0.795	No target set	External (Limited)
Bursa (Emissions management)	Bursa C11(a) Scope 1 emissions in tonnes of CO2e	Metric tonnes	0	0	No target set	External (Limited)
Bursa (Emissions management)	Bursa C11(b) Scope 2 emissions in tonnes of CO2e	Metric tonnes	72.98	118.52	No target set	External (Limited)

SUSTAINABILITY STATEMENT 2026 (CONT'D)

VAERSA

27th October 2026

ADVANCE INFORMATION MARKETING BERHAD
No.18, Jalan Balam,
Off Jalan Ipoh
51100 Kuala Lumpur,
Malaysia.

Attention: Mr. Chou Sing Hoan (Executive Director)

INDEPENDENT LIMITED ASSURANCE REPORT ON SUBJECT MATTER INFORMATION IN ADVANCE INFORMATION MARKETING BERHAD'S SUSTAINABILITY REPORT 2026

To the Board of Directors of Advance Information Marketing Berhad

We, Vaersa Advisory Sdn. Bhd. have been engaged by Advance Information Marketing Berhad to perform an independent limited assurance engagement on selected sustainability indicators (hereinafter referred to as the "Subject Matter Information") as reported by Advance Information Marketing Berhad ("AIMB") in its Sustainability Report for the year ended 30 June 2026 ("Sustainability Report 2026").

Our Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information contained in the AIMB's Sustainability Report 2026 for the year ended 30 June 2026 has not been prepared, in all material respects, in accordance with the Reporting Criteria.

Subject Matter Information

In strengthening the credibility of our reporting, this Sustainability Statement have been subjected to independent assurance in accordance with recognised assurance standards for selected indicators and has been approved by the Company's Audit Committee.

The Scope, Subject Matter(s) covered, and Conclusion (where applicable) are provided below:

Type of Assurance	Material Matters	Subject Matter	Scope	Conclusion
Independent Assurance	Energy and Climate Change	Total energy consumption	Operations assessed: Malaysia	Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to
	Emissions management	Scope 1 emissions in tonnes of CO2e		
		Scope 2 emissions in tonnes of CO2e		
	Water Management	Total volume of water used		
	Human and Workers' Rights Protections (Labour	Total hours of training by employee category		
		Percentage of employees that are contractors or temporary staff		

SUSTAINABILITY STATEMENT 2026 (CONT'D)

VAERSA

	practices and standards)	Total number of employee turnover by employee category		believe that the Subject Matter as presented in AIMB's Sustainability Statement have not been prepared and presented fairly, in all material respects, in accordance with the defined Criteria*.
		Number of substantiated complaints concerning human rights violations		
	Equality and Diversity	Percentage of employees by gender and age group, for each employee category		
		Percentage of directors by gender and age group		
	Occupational Health and Safety	Number of work-related fatalities		
		Lost time incident rate ("LTIR")		
		Number of employees trained on health and safety standards		
	Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer		
	Anti-Corruption	Percentage of employees who have received training on anti-corruption by employee category		
		Percentage of operations assessed for corruption-related risks		
		Confirmed incidents of corruption and action taken		
	Supply Chain Management	Proportion of spending on local suppliers		
	Data Privacy and Security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data		

***Reporting Criteria**

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which AIMB is solely responsible for selecting and applying. The Reporting Criteria used for the reporting of the Subject Matter Information are as follows:

- AIMB's internal sustainability reporting guidelines and procedures by which the Selected Information is gathered, collated, and aggregated internally; and
- The Global Reporting Initiative's Sustainability Reporting Standards ("GRI standards") for disclosures. (collectively referred to as the "Reporting Criteria").

SUSTAINABILITY STATEMENT 2026 (CONT'D)

VAERSA

Management's Responsibility

Management of AIMB is responsible for the preparation of the Subject Matter Information included in the AIMB's Sustainability Report 2026 in accordance with the Reporting Criteria. This responsibility includes the selection and application of appropriate methods to prepare the Subject Matter Information reported in the AIMB's Sustainability Report 2026 as well as the design, implementation, and maintenance of internal control relevant for the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error. Furthermore, the responsibility includes the use of assumptions and estimates for disclosures made by AIMB which are reasonable in the circumstances.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the approved standard for assurance engagements in Malaysia, International Standard on Assurance Engagements ("ISAE") 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information". This standard requires that we plan and perform this engagement under consideration of materiality to express our conclusion with limited assurance about whether the Subject Matter Information is free from material misstatement. The accuracy of the Subject Matter Information is subject to inherent limitations given their nature and methods for determining, calculating, and estimating such data. Our limited assurance report should therefore be read in conjunction with the Reporting Criteria.

A limited assurance engagement involves assessing the suitability in the circumstances of AIMB's use of the Reporting Criteria as the basis for the preparation of the Subject Matter Information, assessing the risks of material misstatement of the Subject Matter Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Subject Matter Information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

Restriction on Distribution and Use and Disclaimer of Liability to Third Parties and For Any Other Purpose

This report, including the conclusion, has been prepared solely for the Board of Directors of Advance Information Marketing Berhad in accordance with the agreement between us, in connection with the performance of an independent limited assurance engagement on the Subject Matter Information as reported by AIMB in its Sustainability Report 2026 and should not be used or relied upon for any other purposes.

We consent to the inclusion of this report in the AIMB's Sustainability Report 2026 to be disclosed on the website of AIMB at www.aim-net.com.my to assist the Directors in responding to their governance responsibilities by obtaining an independent limited assurance report on the Subject Matter Information in connection with the preparation of AIMB's Sustainability Report 2026. As a result, we will not accept any liability or responsibility to any other party to whom our report is shown or into whose hands it may come. Any reliance on this report by any third party is entirely at its own risk.

Yours faithfully,

Quincy Gan Hoong Huat
Executive Director

VAERSA
ADVISORY SDN BHD
(1272384-X)

B-5-12, Menara Prima,
Jalan PJU 1/39, Dataran Prima,
47301 Petaling Jaya, Selangor.

03-7886 4304
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CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors ("the Board") of Advance Information Marketing Berhad ("AIM" or "the Company") and its subsidiaries ("the Group") remain committed to upholding high corporate governance standards. Corporate governance plays a crucial role in enabling the Board to fulfill its responsibilities. The Board aims to achieve sustainable long-term shareholder value while safeguarding shareholders' interests and addressing stakeholders' concerns.

This Corporate Governance Overview Statement ("CG Overview Statement") summarizes the Company's compliance with the governance standards set by the ACE Market Listing Requirements ("ACE LR") of Bursa Malaysia Securities Berhad ('Bursa Securities'). It also outlines the Company's commitment to implementing the Principles and recommended best practices outlined in the latest Malaysian Code on Corporate Governance 2021 ("MCCG") during the Financial Year Ended ("FYE") on 30 June 2026.

Prepared in accordance with Rule 15.25(1) of the ACE LR of Bursa Securities, this CG Overview Statement should be perused alongside the Corporate Governance Report ("CG Report") 2026. The CG Report details the specific application of each practice outlined in the MCCG by the Group during the FYE 30 June 2026. This report is accessible to the public, along with the current Annual Report, on the Bursa Securities' website and the Company's website at www.aim-net.com.my.

The Board affirms that the Group has materially adhered to the Principles and adopted the recommended best practices of the MCCG for FYE 30 June 2026. Any deviations from these practices are explained in details in the CG Report 2026.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

Board Responsibilities

The Board Charter clearly defines the Board's roles and responsibilities. It undergoes periodic reviews and is available on the Company's website.

There is a clear distinction between the roles and responsibilities of Independent Non-Executive Directors and the Executive Director ("ED"). Independent Non-Executive Directors maintain independence from the ED, management, and major shareholders, ensuring unbiased judgement. This segregation establishes a robust check-and-balance mechanism within the Board's deliberations.

The ED holds responsibility for the overall performance, operations, and corporate affairs of the Group. Senior management supports the ED in aligning business activities with Board directives.

Independent Non-Executive Directors contribute impartial perspectives and advice, leveraging their knowledge and experience in policy formulation and decision-making. While all Directors share equal responsibility, Independent Non-Executive Directors play a vital role in scrutinizing strategies proposed by the ED, ensuring that the interests of shareholders, employees, customers, suppliers, and the community are taken into account.

The Board collectively establishes the Group's goals, strategic directions and oversees Management's performance against set targets. Effective leadership is maintained through the fulfilment of principal duties outlined in the MCCG and the Board Charter, available on the Company's website.

The Board delegates specific responsibilities to its Committees namely, Audit, Nominating, Remuneration, and Risk Management—to ensure focused oversight in key areas. Each Committee operates within approved terms of reference, and the respective Committee Chairman reports deliberations and recommendations to the Board.

In executing its fiduciary duties, the Board reviews various aspects of Group operations, including:

- Review and approval of strategic business plans
- Oversight of business operations and Group performance
- Assessment of Board, Board Committee and individual Director effectiveness
- Maintaining transparent communication with stakeholders, shareholders and the public

As of FYE 30 June 2026, the Group has conducted a sustainability materiality assessment involving all stakeholders, identified key sustainability priorities, and developed an action plan to enhance compliance. It is now in the process of defining strategies and setting measurable targets to further strengthen its sustainability commitment.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Separation of Functions between Chairman and ED

The roles of Chairman and ED are clearly separated and held by different individuals, ensuring effective leadership and governance within the Group. This distinction prevents the concentration of power in a single individual, reinforcing the Board's commitment to a balanced distribution of authority, as outlined in the Board Charter.

Following the resignation of Dato' Ir. Lim Siang Chai on 17 March 2025, the position of Chairman has been vacant.

Currently, the 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.

Code of Ethics and Conduct

The Board has formalized and integrated its Code of Ethics and Conduct ("CEC") within the Board Charter of the Company. This comprehensive framework offers guidance on ethical considerations and behavioral standards for the Board, Management, and all employees within the Group. Additionally, the Board has instituted and put into practice the Anti-Corruption and Bribery Policy, along with the Whistleblowing Policy and Procedures, both of which have been endorsed by the Group.

The combined implementation of the CEC, Anti-Corruption and Bribery Policy, and Whistleblowing Policy and Procedures serves to instill and communicate the Group's fundamental values and standards across the organization and to stakeholders. These documents undergo periodic reviews to ensure they remain pertinent and effective. The CEC and the aforementioned policies are readily accessible on the Company's website.

Company Secretary

The Company Secretaries possessing suitable qualifications, experience, and competence and are qualified to act as Company Secretaries under the Companies Act 2016. They play a supportive role by ensuring adherence to the Company's Constitution and compliance with the relevant regulatory requirements, codes or guidance and legislation from time to time. The Company Secretaries will continuously monitor corporate governance developments and regularly update and advise the Board on latest requirements in relation to their duties and responsibilities, to ensure the Board's application of the governance practices to meet the Board's needs and stakeholders' expectations.

Board Composition

The Board is comprised of professionals and entrepreneurs with diverse industry-specific knowledge and experience. Presently, the Board consists of six (6) members, detailed as follows:-

Name	Directorship
Chou Sing Hoan	Executive Director
Dato' Lim Choo Hooi	Independent Non-Executive Director
Noorliza Binti Ismail	Independent Non-Executive Director
Dr. Lo Zhen Hao	Independent Non-Executive Director
Wong Foo Sim	Independent Non-Executive Director
Dr. Tan Ee Heng	Independent Non-Executive Director

This composition aligns with Rule 15.02(1)(a) of the ACE LR of Bursa Securities, which mandates at least one-third (1/3) of the Board to be independent members. Furthermore, the Company adheres to the Practice 5.2 of the MCCG by having at least half of the Board members comprise of independent directors.

The Board conducts discussions on all matters related to the Group without imposing restrictions or limitations on any Director. In instances where discussions involve the interests of a particular Director, they are required to declare their interest and abstain from participating in the deliberations and decision-making process.

The current independent structure of the Board ensures a balanced decision-making process without the dominance of any individual or group. The Board remains committed to monitoring and reviewing its size and composition as necessary.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Board Diversity

The Board believes that its current composition, with a diverse range of backgrounds, skills, and specializations, provides the necessary expertise to fulfill its responsibilities effectively. This diversity fosters a broad spectrum of viewpoints, enhancing decision-making and corporate governance. The Directors collectively bring commercial, regulatory, industry, and financial expertise, contributing to the Board's overall effectiveness.

In compliance with Rule 15.02(1)(b) of the ACE LR of Bursa Securities, the Board has a female director, aligning with Bursa Securities' implementation timeline. Additionally, during the financial year, the Board formalized a Gender Diversity Policy, which is available on the Company's website.

As stipulated in the Board Charter, an Independent Director who has served for more than nine (9) years may continue as a Non-Independent Director. If the Board intends to retain such a Director as Independent, justification must be provided, and annual shareholders' approval must be obtained at the Annual General Meeting ("AGM"). As of this CG Overview Statement, none of the Independent Directors has exceeded this tenure, ensuring compliance with the MCCG's recommendations on Independent Director tenure.

Independent Directors do not participate in day-to-day management or business operations, allowing them to provide unbiased and objective perspectives. Their role is crucial in challenging management constructively, contributing to strategic decision-making, evaluating management's performance against set objectives, and overseeing the Group's risk profile.

Appointment and Re-election of Board Members

The Nominating Committee is responsible for evaluating and recommending suitable candidates for the Board, in accordance with the Directors' Fit and Proper Policy. The appointment process is transparent, merit-based, and objective. While recommendations may come from existing Board members, Management, or major shareholders, the Nominating Committee conducts independent assessments and does not solely rely on internal referrals. The final decision on appointments rests with the Board after considering the Nominating Committee's recommendations.

When identifying potential candidates, the Nominating Committee ensures a thorough and impartial selection process, which may include engaging independent third-party sources to expand the pool of qualified candidates when necessary.

Regarding the re-election of Board members, the process aligns with the Company's Constitution. Directors appointed during the financial year hold office until the next AGM following their appointment and may stand for re-election. Additionally, in accordance with the Constitution, one-third (1/3) (or the closest number to one-third (1/3)) of the Directors retire by rotation at each AGM and may seek re-election. This ensures that every Director undergoes re-election at least once every three (3) years, reinforcing Board accountability and continuity.

Board Meetings

The Board convenes at least quarterly to comprehensively review various aspects, including:

i) relevant operational reports from management;
ii) reports on the financial performance;
iii) reports from the various Board Committees;
iv) quarterly financial statements for announcement to the authority;
v) updates on relevant corporate exercises; and
vi) discussion of other significant matters and potential opportunities for the Group.

Special Board meetings may be convened when urgent direction or decisions are required between regular meetings. Additionally, the Board may pass board resolutions on various matters in between meetings through written resolutions.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Board Meetings (Cont'd)

For the FYE 30 June 2026, the Board held six (6) meetings. The attendance record of each Director at these Board meetings during their tenure of office is as follows:

Name and Designation of Director	Total No. of Meetings attended during tenure of office
Chou Sing Hoan Executive Director	6/6
Dato' Lim Choo Hooi Independent Non-Executive Director	6/6
Noorliza Binti Ismail Independent Non-Executive Director	6/6
Dr. Lo Zhen Hao Independent Non-Executive Director	6/6
Wong Foo Sim Independent Non-Executive Director	6/6
Dr. Tan Ee Heng Independent Non-Executive Director *(Appointed on 6 February 2026)*	2/2

All Directors have met the minimum 50% attendance requirement at Board meetings, as stipulated by the ACE LR of Bursa Securities, during the financial year under review. The attendance record reflects the commitment, resources, and time allocated by the Directors to the Company. The Board expresses satisfaction with the level of dedication demonstrated by each Director in fulfilling their duties and responsibilities.

To ensure the commitment of Directors to allocate sufficient time for their responsibilities, they are obligated to inform the Board before accepting any new directorship in another public listed company. The Board is also required to notify the Board members of any new directorship or significant commitments outside the Group. Presently, all Directors of the Company hold not more than five (5) directorships in public listed companies, adhering to Rule 15.06 of the ACE LR of Bursa Securities.

Access to Information and Independent Advice

Management and the Company Secretaries ensure that Directors receive comprehensive and timely information before Board and Board Committee meetings. Notice of each meeting, along with relevant Board papers, is sent to each Director at least seven (7) days prior to the meeting. This approach allows Directors to seek clarification or additional explanations from Management and the Company Secretaries in advance. During the meetings, the Finance Manager and other key senior management personnel are also invited to provide supplementary information and explanations.
To support integrated risk management efforts, the Board is kept informed of key decisions and discussions from Board Committees through their respective minutes. Following Board and Board Committee meetings, draft minutes are circulated for review and confirmation. This process ensures that deliberations and decisions are accurately recorded.

The Board has unrestricted access to the advice of the Company Secretaries and senior management, as well as all relevant information within the Company, facilitating the discharge of their duties and responsibilities. Information and reports on financial, regulatory, and audit matters are provided to the Board through Board papers in a timely manner to enable informed decision-making.

Moreover, the Board, either collectively or individually, may seek independent professional advice and information at the Company's expense, whenever necessary to strengthen their understanding and fulfill their responsibilities effectively.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Director's Training

The Board of AIM acknowledged that new directors must attend the Mandatory Accreditation Programme ("MAP") as prescribed by Bursa Securities. Subsequently, Directors are encouraged to participate in continuous training to keep themselves abreast of the latest development and knowledge in line with the changing business environment and enhance their business acumen and professionalism in discharging their duties as Directors of the Company.

Details of seminars/conferences/training programmes attended by the Directors in office at the end of FYE 30 June 2026 are as listed below:

Name of Directors	Seminars/Conferences/Training Programmes Attended	Date
Chou Sing Hoan	• Mandatory Accreditation Programme (MAP) Part II: Leading for Impact (LIP) • From Rules to Culture: Embedding Anti-Money Laundering (AML), Countering Financing of Terrorism (CFT), Countering Proliferation Financing (CPF) and Anti-Bribery and Corruption (ABC) in Public Listed Company	22 September - 23 September 2025 9 February 2026
Dato' Lim Choo Hooi	• Strategic ESG for Sustainable Value and Long-Term Growth • Anti-Money Laundering and Anti-Bribery and Corruption (ABC)	21 September 2025 22 September 2025
Dr. Lo Zhen Hao	• Mandatory Accreditation Programme (MAP) • Mandatory Accreditation Programme (MAP) Part II: Leading for Impact (LIP) • Clinical Secrets to DSD + Veneers Cementation	27 August - 28 August 2025 26 November – 27 November 2025 4 May 2026
Noorliza Binti Ismail	• Mandatory Accreditation Programme (MAP) Part II: Leading for Impact (LIP)	10 February – 11 February 2026
Wong Foo Sim	• National Taxation Seminar 2025 (Budget 2026) • Mandatory Accreditation Programme (MAP) Part II: Leading for Impact (LIP)	14 October 2025 10 February – 11 February 2026
Dr. Tan Ee Heng	• Ensuring Financial Integrity: Strategies for Anti-Money Laundering, Countering Financing of Terrorism, Countering Proliferation Financing and Corruption Prevention • Mandatory Accreditation Programme (MAP) • Mandatory Accreditation Programme (MAP) Part II: Leading for Impact (LIP)	9 February 2026 8 July – 9 July 2026 20 July – 21 July 2026

All Directors had completed the MAP I and MAP II as required by Bursa Securities. Additionally, Directors committed to participate in other pertinent education and/or training programs to stay informed about the latest developments and acquire knowledge continuously, aligning with the ACE LR of Bursa Securities.

The Board receives regular updates and guidance from External Auditors, Internal Auditors and Company Secretaries, and independent professionals concerning changes in statutory and regulatory requirements, as well as governance matters. This ensures that Directors are well-equipped to fulfill their responsibilities effectively. The Company Secretaries keep the Board informed about trainings or seminar invitations from entities such as Bursa Securities, Securities Commission Malaysia and other relevant regulatory bodies. Overall, the Board proactively seeks advice and engage with professional experts to enhance their expertise and understanding in specific area.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Board Committees

The Board has instituted four (4) Board Committees, each entrusted with specific responsibilities outlined below, along with the authority to investigate particular issues and function within their approved Terms of Reference ("TOR"). These Committees are mandated to report their proceedings, deliberations, and recommendations to the Board, contributing to the Board's effective discharge of its relevant functions. It is crucial to note that the ultimate responsibility for decision-making rests with the Board. The roles and responsibilities of the Board Committees are comprehensively detailed in their respective TOR, which is accessible on the Company's website.

The Board Committees for the FYE 30 June 2026 includes:-

(a) Audit Committee ("AC")

The AC comprises three (3) members, all of whom are Independent Non-Executive Directors.

The composition, attendance for meetings and summary of work of activities of the AC are set out in the AC Report on pages 59 to 62 of this Annual Report.

(b) Risk Management Committee ("RMC")

The RMC plays a pivotal role in identifying, evaluating, and monitoring significant risks faced by the Group. Meeting as necessary, the RMC is mandated to report its proceedings, deliberations, and recommendations directly to the AC.

As of the date of this CG Overview Statement, the composition of the RMC is as follows:

Designation	Name	Directorship
Chairman	Dato' Lim Choo Hooi	Independent Non-Executive Director
Member	Noorliza Binti Ismail	Independent Non-Executive Director
	Dr. Tan Ee Heng *(Appointed on 2 April 2026)*	Independent Non-Executive Director
	Wong Foo Sim *(Resigned on 2 April 2026)*	Independent Non-Executive Director

(c) Nominating Committee ("NC")

The NC, comprising three (3) Independent Non-Executive Directors, holds the responsibility of ensuring the Board's appropriate balance in composition, size and the necessary skills, experience and core competencies.

The NC is entrusted with various responsibilities, including assessing the Board and/or Board Committees' composition, proposing new candidates to the Board, evaluating existing Directors regularly, and recommending the re-election of Directors due for retirement.

As of the date of this CG Overview Statement, the NC members are as follows:

Designation	Name	Directorship
Chairman	Noorliza Binti Ismail	Independent Non-Executive Director
Member	Dr. Lo Zhen Hao	Independent Non-Executive Director
	Dato' Lim Choo Hooi *(Appointed on 2 April 2026)*	Independent Non-Executive Director
	Wong Foo Sim *(Resigned on 2 April 2026)*	Independent Non-Executive Director

The NC convenes as needed, and during the FYE 30 June 2026, it held one (1) meeting, attended by all members.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Board Committees (Cont'd)

(c) Nominating Committee ("NC") (Cont'd)

The NC leads the nomination process for new Board members and key senior management, making recommendations to the Board for their appointment. In this process, the NC considers recommendations from multiple sources, including existing Board members, Management, major shareholders, and independent third parties. Candidates are assessed based on core competencies, time commitment, potential contributions, past performance, industry knowledge, and expertise in areas such as accounting, finance, and legal matters.

Additionally, the NC oversees the performance evaluation of the Board, Board Committees, and individual Directors to ensure a diverse mix of skills, professional backgrounds, industry knowledge, financial and business expertise, and qualifications.

Based on these assessments, the NC expressed satisfaction with the performance and effectiveness of the Board, its Committee, and individual Directors. The Board concurs with this assessment, affirming that its current composition reflects a well-balanced mix of skills, expertise, and experience necessary to provide strong and effective leadership for the Group.

Key activities of the NC during the financial period under review include:

(a) Reviewing and confirming the minutes of the NC meeting;
(b) Assessing the composition, size and skills of the Board
(c) Evaluating the effectiveness of the Board and respective Board Committees;
(d) Assessing the contribution and performance of each Director;
(e) Reviewing the independence of the Independent Directors;
(f) Evaluating the performance of the ARMC and its members
(g) Recommending the re-election of the eligible Directors and the appointment of new Directors;
(h) Recommending the re-designation of Directors and changes in the composition of Board Committees following the changes in Director.

All recommendations from the NC are subject to Board approval.

(d) Remuneration Committee ("RC")

The Board has established an RC, consisting of three (3) Independent Non-Executive Directors, to assist in determining and conducting annual reviews, with subsequent recommendations to the Board regarding the comprehensive remuneration packages for all Directors and the key senior management team. The objective is to ensure that the remuneration aligns with corporate objectives, enhances shareholder value, and is in harmony with the Company's culture and strategy, aiming to attract, retain, and motivate Directors and key senior management.

As of the date of this CG Overview Statement, the RC members are as follows:

Designation	Name	Directorship
Chairman	Dr. Lo Zhen Hao	Independent Non-Executive Director
Member	Noorliza Binti Ismail	Independent Non-Executive Director
	Dato' Lim Choo Hooi	Independent Non-Executive Director

The RC meets as needed, and during the FYE 30 June 2026, it held one (1) meeting with full attendance.

The RC is entrusted by the Board to establish a formal and transparent process for developing executive remuneration policies and determining remuneration packages for individual Directors. The policy considers:

- Executive Director – Assessed based on skills, performance, and experience.
- Non-Executive Directors – Evaluated based on knowledge and level of responsibility.
- Industry Benchmarking – Comparisons with similar-sized businesses to ensure competitiveness.

Directors abstain from discussions regarding their own remuneration to maintain fairness and independence.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

Board Committees (Cont'd)

(d) Remuneration Committee ("RC") (Cont'd)

For senior management, the remuneration of the top five (5) executives is disclosed in bands of RM50,000, without specific names. This approach emphasizes that remuneration is performance-driven and structured to attract, retain, and motivate highly competent senior management.

Directors' Fees and Benefits are reviewed by the RC before being approved by the Board and shareholders at the AGM. The Board collectively proposes the remuneration for Non-Executive Directors, ensuring alignment with the Company's objectives.

The activities undertaken by the RC during the financial year include:

(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 of the Company;

All recommendations from the RC are subject to Board approval.

Details of Remuneration of Directors and Top Five (5) Senior Management

(a) Directors' Remuneration

The Company will present Directors' fee and benefits for shareholders' approval at the upcoming 22nd AGM. This approval will cover the period from the 22nd AGM until the next AGM in 2027. To facilitate the monthly payment of Directors' fees and benefits or as and when incurred, applying to the subsequent financial period thereon.

Details of the remuneration of the respective Directors who served the Company during the FYE 30 June 2026 are as disclosed in Practice 8.1 of the CG Report.

(b) Top Five (5) Senior Management's Remuneration

The determination of remuneration packages for the Group's senior management takes into account factors such as individual responsibilities, skills, expertise, and contributions to the Group's performance. The aim is to ensure that the remuneration packages are competitive, fostering the attraction and retention of executive talents vital for the Group's success.

Due to the confidential and commercially sensitive nature of remuneration matters and the competitive human resource landscape and recognizing the significance of maintaining stability and continuity in the Group's operations with a capable and experienced Management team, the Board believes that disclosing the top five (5) senior management's remuneration on a named basis, as recommended in Practice 8.2 of the MCCG, is not in the best interest of the Company.

Nevertheless, for the FYE 30 June 2026, the remuneration paid to the top five (5) senior management (excluding the ED) categorized in bands of RM50,000 is as follows:

Remuneration Bands	Number of Senior Management
RM50,000 to RM100,000	1
RM150,001 to RM200,000	1

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

The AC comprises three (3) members of the Board and chaired by Mr. Wong Foo Sim, an Independent Non-Executive Director not serving as the Chairman of the Board, ensures objectivity and independence in its findings and recommendations. All members of the AC are Independent Non-Executive Directors, and the Chairman of the AC is a member of the Malaysian Institute of Accountants. None of the AC members is a former key audit partner of the External Auditors, Messrs. Daxin KF&C PLT. The Board commits to observing a cooling-off period of at least three (3) years before considering any former key audit partner for appointment to the AC, as outlined in Practice 9.2 of the MCCG.

The AC supports the Board in fulfilling its statutory duties by:-

(i) reviewing audits conducted by the External Auditors to ensure objectivity and independence;
(ii) assessing the recurring audit related and non-audit services performed by the External Auditors;
(iii) examining related party transactions and conflict of interest or potential conflict of interest situations;
(iv) ensuring accurate and timely financial reporting, compliance with applicable financial reporting standards, laws, rules and regulations;
(v) overseeing the effectiveness of the risk management framework to manage Group impact;
(vi) ensuring robust internal controls in systems and processes, with effective operation of the internal audit function; and
(vii) reviewing the terms of engagement provided by the External Auditors before recommending approval to the Board.

The NC annually reviews the performance of the AC and its members to ensure compliance with the TOR of the AC. Through an annual Board Committee effectiveness assessment, the Board evaluates the composition and performance of the AC. The Board, via the NC, confirms that AC members fulfil their functions, duties, and responsibilities as outlined in the TOR of the AC. The AC conducts an annual review of the effectiveness and performance of the External Auditors.

The AC maintains transparent and professional dealings with both Internal and External Auditors. Further details about the AC's activities, including its role in relation to the Internal and External Auditors, are available in the AC Report on pages 59 to 62 of this Annual Report.

Suitability and Independence of External Auditors

The Company maintains a transparent arrangement with its External Auditors to meet professional requirements. The AC, empowered by the Board, is responsible for reviewing matters related to the appointment, re-appointment, resignations, or dismissals of External Auditors. The AC has explicit authority to communicate directly with the External Auditors as needed.

The annual assessment of the suitability and independence of External Auditors by the AC includes considerations such as:

(i) compliance of the audit firms and partners with the regulatory requirements;
(ii) adequacy of the experience and resources of the audit team;
(iii) ability to meet deadlines and respond promptly to issues;
(iv) nature of the non-audit services provided, along with fees for such services, in addition to the audit fee; and
(v) safeguard measures to ensure objectivity and independence, considering non-audit services and tenure.

The appointment or re-appointment of the External Auditors is subject to the shareholders' approval at the AGM. External Auditors are invited to attend the AGM to address shareholder inquiries about the Group's statutory audit and audited financial statements.

The AC holds private session(s) with External Auditors during the financial year end, without the presence of the Management. External Auditors provide an independent declaration to the AC and the Board, confirming their independence throughout the audit engagement in accordance with professional and regulatory requirements. For the FYE 30 June 2026, the AC had two (2) private sessions with External Auditors.

The AC reviews both audit and non-audit services provided by External Auditors, ensuring that independence and objectivity are maintained. External Auditors are mainly engaged for the statutory audit of AIM Group's financial statements. Non-audit services for FPE 30 June 2026 included the review of the Statement on Risk Management and Internal Control for inclusion in the Annual Report 2026.

Messrs. SBY Partners PLT tendered their resignation as External Auditors on 25 June 2026. Subsequently, Messrs. Daxin KF&C PLT was appointed as the Company's new External Auditors on 30 June 2026. Following the financial year end, representatives from Messrs. Daxin KF&C PLT attended the AC meeting to present the Audit Planning Memorandum and table the final audit review for the AC's committee deliberation.

Having assessed the suitability and independence of External Auditors, and reviewed the level of non-audit services, the AC is satisfied with their performance, technical competence, suitability, and independence. The AC recommends the appointment of Messrs. Daxin KF&C PLT as External Auditors for the Company and the Group for the ensuing period, subject to shareholders' approval at the upcoming 22nd AGM.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT (CONT'D)

Effective Risk Management and Internal Control

The Board recognizes its overall responsibility for maintaining the Group's robust internal control and risk management practices. The AC and RMC assist the Board in overseeing and evaluating the adequacy and effectiveness of the Group's risk management and internal control system continuously. The system is designed to manage, rather than eliminate, the risk of failure to achieve business objectives and can provide reasonable, though not absolute, assurance against material misstatements, errors, fraud, or losses.

The AC periodically reviews the effectiveness of AIM Group's internal control systems. It receives reports from both Internal Auditors and External Auditors on internal control lapses or deficiencies, along with recommendations for improvement. The timeliness of management actions to address audit recommendations is also assessed.

The RMC is tasked with identifying, evaluating, and monitoring significant risks faced by the Group. Additionally, it develops and oversees the implementation of risk mitigation strategies while ensuring compliance with established policies and frameworks.

The internal audit function of AIM Group, led by the Internal Auditors, reports directly to the AC. This function operates independently of other operating units, with unrestricted access to the AC. The Internal Auditors adopt a risk-based approach to planning and conducting audits, consistent with the Group's framework for designing, implementing, and monitoring its internal control system. An Internal Audit Plan, outlining the expected internal audit work, is presented to the AC for consideration and approval annually.

The ED provided assurance to the Board that, to the best of his knowledge, the Group's risk management and internal control system are operating adequately and effectively in all material aspects.

Further details on the Group's risk management and internal control can be found in the Statement on Risk Management and Internal Control on pages 63 to 65 of this Annual Report.

PRINCIPLE C: INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS

The Board underscores the importance of keeping stakeholders promptly informed about all significant developments and material information pertaining to the Group. To uphold this commitment, the Company ensures the timely dissemination of announcements via Bursa Securities and publication on its official websites, providing stakeholders with the necessary information for their assessments and decision-making processes.

In adherence to the principle of transparent communication, the Company maintains an open channel for comprehensive, timely, and ongoing disclosure of information to various stakeholders, including the broader investing public.

To encourage an active dialogue, shareholders and stakeholders are encouraged to voice their concerns and queries by reaching out to the AIM Group Management team. Contact details can be found in the Corporate Information section on page 2 of this Annual Report. Furthermore, the Company Secretaries and Share Registrar are readily available to address compliance and administrative matters related to shareholders' interests which is within their scope of service.

Leverage on Information Technology for Effective Dissemination of Information

The Company leverages its online presence through the Investor Relations section on its website, www.aim-net.com.my. This dedicated section serves as a hub for all governance-related announcements, Company information, and access to Annual Reports and Circulars/Statements to Shareholders. Shareholders are urged to explore both the Company's website and Bursa Securities' platform at www.bursamalaysia.com for the most recent updates and information. The Company is committed to ongoing enhancements and developments to its website, ensuring a user-friendly and convenient experience for stakeholders seeking information.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE C: INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS (CONT'D)

Conduct of General Meetings

In addition to disseminating information through various channels—such as announcements, disclosures to Bursa Securities, the Company's website, circulars/statements to shareholders, and press releases—General Meetings, particularly the AGM, serve as pivotal forums for the Board to engage directly with shareholders through dialogue and interaction.

The Notice of the 21st AGM was circulated 28 days in advance, providing shareholders ample time to review the Annual Report. At the 21st AGM, all the resolutions outlined in the AGM Notice were voted by poll. The Company has appointed a poll administrator to conduct the polling by way of online voting and an independent scrutineer to verify the poll results.

During General Meetings, shareholders are encouraged to participate in the Question & Answer session, where they can seek clarification, request additional information, or pose questions related to the proposed resolutions. The Chairman of meeting ensures sufficient time for shareholders and proxies to voice their concerns and guarantees that comprehensive responses are provided.

Attendance by all Directors and key senior management at General Meetings is mandated, allowing them to engage directly with shareholders and address queries within the scope of their respective Board Committees or Board responsibilities. External Auditors are also present at the AGM to provide professional and independent clarifications on any raised issues.

While the Company is committed to providing shareholders with comprehensive information, it also adheres strictly to legal and regulatory requirements governing the disclosure of material and price-sensitive information.

The 22nd AGM of the Company to be held in a physical manner to allow shareholders physically participate in the AGM, fostering direct engagement and interaction during the proceedings. The 22nd AGM to be held at The Lounge, Ground Floor, Park Avenue Hotel, E-1, Jalan Indah 2, Taman Sejati Indah, 08000 Sungai Petani, Kedah Darul Aman on Friday, 11 December 2026 at 2:30pm.

FUTURE PRIORITIES IN KEY AREAS OF CORPORATE GOVERNANCE PRACTICES

In the financial year 2026, the Company will continue its efforts to implement enhanced sustainability practices and disclosures mandated by the ACE LR of Bursa Securities, in alignment with the MCCG guidelines. The Company remains committed to developing a comprehensive sustainability framework that adheres to MCCG standards, establishing a robust sustainability policy, and ensuring compliance with relevant regulatory requirements. By integrating sustainability principles from the ACE LR of Bursa Securities and MCCG, the Company aims to enhance long-term business viability while promoting environmental responsibility and maximizing stakeholder value.

Furthermore, the Board remains dedicated to strengthening corporate governance practices, with a particular focus on addressing existing deviations from MCCG requirements. Key priorities will include increasing the representation of women on the Board and advancing integrated reporting in line with globally recognized frameworks. This proactive approach underscores the Board's commitment to upholding the highest standards of corporate governance and sustainability.

COMPLIANCE STATEMENT

The Board is in various stages of compliance with the Principles and Practices provided under MCCG. The Board will continue to work towards achieving the key departed practices in the coming financial year.

This CG Overview Statement was approved by the Board on 20 October 2026.

STATEMENT OF DIRECTORS' RESPONSIBILITY
IN RELATION TO THE AUDITED FINANCIAL STATEMENTS

The Directors are responsible for the preparation of the financial statements of the Group and of the Company for each financial year, in accordance with the applicable approved financial reporting standards and the requirements of the Companies Act 2016 (the "Act") in Malaysia.

Additionally, the Directors are tasked with ensuring the establishment of a robust internal control system, facilitating the production of financial statements that present a true and fair view of the Group's and the Company's financial position, devoid of material misstatement due to fraud or error.

In preparing the financial statements of the Group and of the Company for the Financial Year Ended ("FYE") 30 June 2026, the Directors have observed the following criteria:

- overseeing the overall conduct of the Company's business and that of the Group;
- identifying principal risks and ensuring the presence of an appropriate internal control system to manage these risks;
- reviewing the adequacy and integrity of the internal control system and management information system in the Company and within the Group;
- adopting suitable accounting policies and applying them consistently;
- stating whether the applicable accounting standards have been applied, with any material departures disclosed and explained in the financial statements;
- making reasonable, just and prudent judgements and estimates; and
- assessing the Group's and the Company's ability to continue as going concern and ensuring the necessary disclosure related to going concern matters are prepared in compliance with all applicable approved financial reporting standards in Malaysia, with any material departures disclosed.

Furthermore, the Directors are accountable for maintaining accurate accounting records, providing a reasonably accurate depiction of the financial position of the Group and the Company at any given time, and ensuring compliance with the Act.

The Directors are also responsible for taking reasonable steps to safeguard the assets of the Group and the Company, as well as to prevent and detect fraud and other irregularities. Moreover, the Directors are entrusted with the maintenance and integrity of the corporate and financial information included on the Company's website.

The Directors express their satisfaction that appropriate accounting policies were consistently used in preparing the financial statements for the FYE 30 June 2026. They affirmed the adoption of new and amendments to Malaysian Financial Reporting Standards where applicable and attest that the relevant approved financial reporting standards were observed in the preparation of these financial statements.

This Statement was approved by the Board of Directors on 20 October 2026.

AUDIT COMMITTEE REPORT

The Board of Directors ("the Board") of Advance Information Marketing Berhad ("AIM" or "the Company") is pleased to present the Audit Committee ("AC") Report for the Financial Year Ended ("FYE") 30 June 2026 in compliance with Rule 15.15 of the ACE Market Listing Requirements ("ACE LR") of Bursa Malaysia Securities Berhad ("Bursa Securities").

COMPOSITION OF THE AUDIT COMMITTEE

The AC comprises the following three (3) members, all of whom are Independent Non-Executive Directors and are appointed by the Board:

Designation	Name	Directorship
Chairman	Wong Foo Sim	Independent Non-Executive Director
Member	Dato' Lim Choo Hooi	Independent Non-Executive Director
	Noorliza binti Ismail	Independent Non-Executive Director

Mr. Wong Foo Sim is a qualified professional Chartered Accountant, holding membership in Malaysia Institute of Accountants.

The Board conducts an annual assessment of the composition and performance of the AC and its members through the Board Committee effectiveness assessment. For the FYE 30 June 2026, the Board determined that the current composition of the AC remains appropriate. It also expressed satisfaction with the AC and its members, affirming that they have effectively fulfilled their functions, duties, and responsibilities in accordance with the AC's Terms of Reference ("TOR").

MEETINGS AND ATTENDANCE OF THE AUDIT COMMITTEE MEMBERS

During the FYE 30 June 2026, the AC held six (6) meetings. Details of the attendance of the AC members, including those who ceased and were appointed during the period, are as follows:

No.	Name and Designation of the AC Members	No. of Meetings attended
1.	**Wong Foo Sim** Chairman of AC, Independent Non-Executive Director	6/6
2.	**Dato' Lim Choo Hooi** Member, Independent Non-Executive Director	6/6
3.	**Noorliza binti Ismail** Member, Independent Non-Executive Director	6/6

The Company Secretary attended all the meetings of the AC held during FYE 30 June 2026, having arranged for the meetings and keeping of the minutes, informed on changes on ACE LR nor any updated information from Bursa Securities. Minutes of each meeting were recorded and tabled for confirmation at the next AC meeting and subsequently presented to the Board for notation. Upon the invitation of the AC, Finance Manager and representatives of the External Auditors and Internal Auditors were also present at the meetings where necessary.

The External Auditors were actively encouraged to bring forth any significant concerns they deemed important for the AC's attention. Throughout the FYE 30 June 2026, the previous External Auditors, Messrs. SBY Partners PLT ("Messrs. SBY"), attended four (4) AC meetings, with two (2) private discussions held between the AC and the External Auditors in the absence of the Management.

However, Messrs. SBY tendered their resignation as External Auditors on 25 June 2026. Subsequently, Messrs. Daxin KF&C PLT ("Messrs. Daxin") was appointed as the Company's new External Auditors on 30 June 2026. Following the financial year end, representatives from Messrs. Daxin attended the AC meeting to present the Audit Planning Memorandum and table the final audit review for the AC's committee deliberation.

Notice of the AC meetings were circulated to all AC members at least seven (7) days before the scheduled meeting date. The Company Secretary compiled and circulated the relevant meeting papers via email, to ensure all AC members were well informed, facilitating effective decision making and the discharge of duties and responsibilities by the AC.

The Chairman of the AC reported the main findings and deliberations of the AC meetings to the Board. The AC Chairman also presented to the Board the Committee's recommendations to approve the annual financial statements and quarterly financial results of the Group for announcements. The AC Chairman also conveyed to the Board matters of significant concern as and when raised by the External Auditors or Internal Auditors in their respective presentations.

AUDIT COMMITTEE REPORT (CONT'D)

TERMS OF REFERENCE

The TOR of the AC is available on the Company's website at http://www.aim-net.com.my.

Independence of the Audit Committee

To ensure the independence of its External Auditors and prevent any potential conflict of interest, the Company acknowledges the importance of maintaining a separation between its Board members and the AC from former key audit partners of the External Auditors currently engaged by the Group. As of now, none of the Board members or AC members of the Company have previously served as key audit partners for the External Auditors.

The TOR for the AC mandates that any individual who was a former key audit partner of the External Auditors of the Group must observe a cooling-off period of at least three (3) years before becoming eligible for appointment as a member of the AC. This precautionary measure is in place to uphold the independence and objectivity of the AC in its oversight of the audit process.

SUMMARY OF WORK OF THE AUDIT COMMITTEE

Throughout the FYE 30 June 2026, the AC engaged in various key activities, including:

1. Financial Reporting Oversight

- Reviewed the unaudited quarterly financial results of the Group, ensuring the accuracy of related announcements and recommended them to the Board for approval before submission to Bursa Securities;

- Scrutinised the draft Directors' Report and Audited Financial Statements ("AFS") of both the Group and of the Company, collaborating with the External Auditors, and subsequently recommends the approval of the reports to the Board, for inclusion in the Annual Report to be submitted to Bursa Securities; and

- Maintained vigilance over the Group's adherence to the ACE LR of Bursa Securities, applicable approved accounting standards and relevant regulatory requirements.

The AC received confirmation from the External Auditors, Messrs. Daxin, that they adhered to the By-Laws (on Professional Ethics, Conduct and Practice) of the MIA ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code") in relation to communication of breaches of auditor's independence. They identified no breach or matter impairing their professional independence and confirmed compliance with the independence requirements set out in the By-Laws and the IESBA Code.

The AC undertook an annual assessment of the performance of the External Auditors for the FYE 30 June 2026, covering areas such as scope of work, calibre, quality control processes, audit team, audit scope, audit communication, audit governance, independence, as well as the audit fees of the External Auditors.

Upon completion of the annual assessment and receipt of the above confirmation, the AC was satisfied that Messrs. Daxin was unlikely to create any conflict of interest or impair independence, suitability and performance in terms of technical competency and effectiveness during the financial period under review. Consequently, the AC recommended to the Board to seek shareholders' approval for the appointment of Messrs. Daxin as External Auditors for the FYE 30 June 2026 at the AC meeting held on 20 October 2026.

Date of Review / Approval	Review of Quarterly Interim Financial Statements/ AFS
26 August 2025	Sixth quarter financial results for the Financial Period Ended ("FPE") 30 June 2025
17 October 2025	Draft AFS for the FPE 30 June 2025
19 November 2025	First quarter financial results for the FPE 30 September 2025
24 February 2026	Second quarter financial results for the FPE 31 December 2025
28 May 2026	Third quarter financial results for the FPE 31 March 2026

AUDIT COMMITTEE REPORT (CONT'D)

SUMMARY OF WORK OF THE AUDIT COMMITTEE (CONT'D)

2. Oversight of External Audit

- Reviewed the External Auditors' audit scope of work, audit plan and Audit Planning Memorandum, as well as their proposed fees for the statutory audit of the Group for the FYE 30 June 2026, and recommending the same for the Board's approval;

- Reviewed and discussed with the External Auditors on their audit findings, areas of concern highlighted, including going concerns issues, significant and unusual events or transactions, as well as audit recommendations for improvement to significant risk areas, internal control and financial matters based on observations made during the interim and final audits and Management's response to those recommendations;

- Discussed with the External Auditors the significant accounting and auditing issues, the impact of new or proposed changes in accounting and financial reporting standards and regulatory requirements applicable to the Group;

- Met with the External Auditors without the presence of the Management to discuss any significant audit issues or concerns arising during their audit of the Group for FYE 30 June 2026;

- Evaluated the performance, effectiveness, suitability, objectivity and independence of the External Auditors in carrying out statutory audit for the Group and prior to the engagement of the External Auditors for ad-hoc non-audit services for the FYE 30 June 2026 and make recommendations to the Board on their appointment and remuneration for ensuing-period; and

- Reviewed the audit fees for FYE 30 June 2026 and recommended the audit fees to the Board for approval.

The AC received confirmation from the External Auditors, Messrs. Daxin, that they adhered to the By-Laws (on Professional Ethics, Conduct and Practice) of the MIA ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code") in relation to communication of breaches of auditor's independence. They identified no breach or matter impairing their professional independence and confirmed compliance with the independence requirements set out in the By-Laws and the IESBA Code.

The AC undertook an annual assessment of the performance of the External Auditors for the FYE 30 June 2026, covering areas such as scope of work, calibre, quality control processes, audit team, audit scope, audit communication, audit governance, independence, as well as the audit fees of the External Auditors.

Upon completion of the annual assessment and receipt of the above confirmation, the AC was satisfied that Messrs. Daxin was unlikely to create any conflict of interest or impair independence, suitability and performance in terms of technical competency and effectiveness during the financial period under review. Consequently, the AC recommended to the Board to seek shareholders' approval for the appointment of Messrs. Daxin as External Auditors for the FYE 30 June 2026 at the AC meeting held on 20 October 2026.

3. Internal Audit

- Reviewed and assessed the adequacy of the scope and coverage areas within the Group's internal audit plan, along with the proposed internal audit fee for the FYE 30 June 2026. Ensure comprehensive coverage of the Group activities and presented necessary recommendations to the Board for approval;

- Examined the internal audit reports presented by the Internal Auditors, considering audit findings on the areas of concern and recommendations aimed at addressing identified weaknesses in the system of internal control or non-compliance issues. Also, reviewed the respective Management responses;

- Assessed the effectiveness of the Group's risk management and internal control system; and

- Reviewed and assessed the adequacy of the scope, functions, competency and resources of the outsourced Internal Auditors for the FYE 30 June 2026. Ensured that they possessed the necessary authority to carry out their work.

4. Related Party Transaction ("RPT"), Recurrent Related Party Transaction ("RRPT") and Conflict of Interest ("COI")

The AC diligently examined the RPT/RRPT at each quarterly meeting to ensure any such transactions are undertaken on an arm's length basis. The focus was on scrutinising potential COI within the Group, assessing any transactions, procedures, or conduct that might raise concerns about management integrity. This comprehensive review aimed to ensure the following:

(a) Transactions with related parties and/or interested individuals adhered to an arm's length basis, were executed on standard commercial terms, and had adequate internal control procedures. These measures were in place to safeguard the Group's interests and those of its minority shareholders, ensuring terms were generally no more favorable to related parties and/or interested individuals or any COI or potential COI, including interest in any competing business with the Company or its subsidiaries, as outlined in Chapter 10 of the ACE LR of Bursa Securities; and

AUDIT COMMITTEE REPORT (CONT'D)

SUMMARY OF WORK OF THE AUDIT COMMITTEE (CONT'D)

4. Related Party Transaction ("RPT"), Recurrent Related Party Transaction ("RRPT") and Conflict of Interest ("COI") (Cont'd)

(b) Any transactions, if present, were deemed fair, reasonable and are not detrimental to the minority shareholders.

The AC expressed satisfaction with the robust processes implemented by the Group to identify, evaluate, approve, report and monitor RPT/RRPT or any COI or potential COI. These measures were deemed sufficient to guarantee that all transactions were conducted at arm's length and on normal commercial terms. Internal control procedures were also confirmed to be non-prejudicial to the Group's interests and those of its minority shareholders, with timely tracking and reporting mechanisms in place.

Nonetheless, the Group did not engage in any RPT/RRPT or any COI or potential COI during the financial period under review.

5. Other Activities

(a) Reviewed the Company's compliance with the ACE LR, applicable approved financial reporting standards and other relevant legal and regulatory requirements;

(b) Reviewed corporate governance practices adopted by the Group based on the latest Malaysian Code on Corporate Governance issued by the Securities Commission Malaysia;

(c) Reviewed the Corporate Governance Overview Statement, AC Report and Statement on Risk Management and Internal Control before recommending the same to the Board for approval and inclusion into the Annual Report of the Company; and

(d) Report to the Board on its other activities as well as significant findings and results.

INTERNAL AUDIT FUNCTION

The AC is supported by an independent outsourced internal audit function, Vaersa Advisory Sdn Bhd ("Vaersa"), to conduct independent assessments on 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 internal audit function's scope, functions, competency, and resources to ensure that competent and proficient internal auditors adequately resource it.

Vaersa carries out its engagement with reference to the applicable standards of the International Professional Practices Framework of The Institute of Internal Auditors Malaysia. These standards include audit planning, execution, documentation, communication of findings, and consultation with key stakeholders regarding audit concerns.

The Internal Auditors conduct reviews in accordance with the internal audit plan and scope approved by the AC. For the FYE 30 June 2026, they undertook a series of activities, including:

(a) Tabled the Internal Audit Plan for the FYE 30 June 2026 for AC's review and endorsement;

(b) Conducted internal audit reviews based on the approved internal audit plan and performed follow-up reviews on previously reported findings and status updates of the implementation of their recommendations by Management; and

(c) Issued and presented the internal audit reports incorporating audit recommendations and Management's responses in relation to the audit findings on the areas of improvement in the systems and controls of the Group to the AC and Management.

Further details on the internal audit activities carried out during the financial period are reported in the Statement on Risk Management and Internal Control on pages 63 to 65 of this Annual Report.

For FYE 30 June 2026, the Vaersa engagement team affirmed to the AC that they are free from any relationships or COI that could impair their objectivity and independence of the internal audit function and do not have any direct operational responsibility or authority over any activities audited.

The fee for the outsourced internal audit function of the Group for the FYE 30 June 2026 was approximately RM20,000 (FPE 30 June 2025: RM36,000).

The AC Report was presented and approved by the Board on 20 October 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

The Board of Directors ("the Board") is pleased to present the Statement on Risk Management and Internal Control ("SORMIC") for the Company and its subsidiaries ("the Group") for the financial year ended 30 June 2026. This statement has been prepared in accordance with Rule 15.26(b) of the ACE Market Listing Requirements ("ACE LR") of Bursa Malaysia Securities Berhad, the Malaysian Code on Corporate Governance 2021 ("MCCG") practices, and the SORMIC: Guidelines for Directors of Listed Issuers ("the Guidelines"), as outlined in Guidance Note 11 of the ACE LR.

BOARD RESPONSIBILITIES

The Board acknowledges its overall responsibility for identifying principal risks inherent in the Group's business operations. It is committed to ensuring the implementation of appropriate control measures to manage these risks and regularly reviews the adequacy, integrity, and effectiveness of the Group's risk management and internal control system.

Through the Audit Committee ("AC") and Risk Management Committee ("RMC"), the Board has established an ongoing process to identify, evaluate, and manage significant risks faced by the Group. This includes determining the risk appetite in alignment with business and strategic objectives while continuously enhancing the risk management and internal control system to address changes in the business environment and regulatory landscape. The AC, RMC, and Board periodically review this process to assess its adequacy and effectiveness.

Recognizing the dynamic nature of the business and operating environment, the Board is committed to the continuous improvement and refinement of the Group's risk management and internal control system. However, it is important to note that while the system is designed to manage risks associated with achieving business objectives and policy adherence, it cannot entirely eliminate them. It provides reasonable, but not absolute, assurance against material misstatements in financial information, errors, losses, fraud, or unforeseen emerging risks. Despite a robust internal control system, the possibility of poor judgment, human error, intentional circumvention of controls, management override, and unforeseeable circumstances cannot be entirely ruled out.

The Board remains regularly informed on the effectiveness of the risk management and internal control system, reaffirming its soundness and adequacy in safeguarding stakeholders' interests and the Group's assets.

RISK MANAGEMENT AND INTERNAL CONTROL

The Board has endorsed the Group Risk Management Policy, which delineates the principles governing risk management, the respective responsibilities of the Board and Management, and the objectives of establishing a formal, structured, and documented integrated risk management framework for the Group.

Currently, the risk management process—including risk identification, evaluation, monitoring, and management—is seamlessly integrated into the Group's operational and business processes. Executed by the Executive Director ("ED") and Management team as part of their daily responsibilities, these processes aim to institute appropriate risk response strategies and controls until risks are managed to a tolerance level deemed acceptable by the Board. The ED and Management are responsible for identifying and managing risks within their respective areas, ensuring the implementation of adequate control systems to mitigate risks faced by the Group. Key risks and mitigating controls are deliberated during periodic management meetings, where risks are prioritized based on likelihood and impact, leading to the design and implementation of risk control actions. Risks that significantly impact the Group's strategic and business plans are escalated to the Board during scheduled meetings.

The Board affirms that the risk management process was in operation during the financial year under review and remains effective up to the issuance of this SORMIC.

The Board relies on the following key controls, processes, information, and review mechanisms to monitor the progress of management actions and ensure adherence to the Group's policies, guidelines, and procedures, thereby fostering a robust system of internal control and risk management:

- The RMC is continually engaged in identifying, evaluating, and monitoring significant risks faced by the Group, including the development of risk mitigation strategies and plans;
- Board discussions with Management during board meetings cover the Group's business and operational issues, as well as measures taken by Management to mitigate and manage associated risks;
- Delegation and separation of responsibilities between the Board and Management, the ED reporting to the Board on the Group's business and operations, while the Board scrutinizes Management's performance for effectiveness and objectivity;

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

- The ED to review the Group's cash flows, financial and business unit performances, funding, and operational issues, ensuring timely and appropriate responses to challenges and risks;

- Regular internal audit reviews to identify areas for improvement and ensure compliance with internal control best practices, guidelines, and objectives, thereby effectively administering and monitoring the system of internal control;

- The AC reviews and discusses with Management the unaudited quarterly financial results and audited financial statements, monitors the Group's performance, and recommends them to the Board for approval;

- Discussions between the AC and External Auditors on key concerns and findings related to financial and internal control matters during the audit planning, interim, and final stages, as well as follow-up actions by Management; and

- Seeking legal advice to ensure contractual risks are appropriately addressed and managed before entering into material contracts or agreements.

The structured system of internal control provides reasonable assurance that the likelihood of a significant adverse impact on the Group's objectives arising from a future event or situation is at an acceptable level through a combination of preventive, detective, and corrective measures.

INTERNAL AUDIT FUNCTIONS

The Company has entrusted its internal audit function to Vaersa Advisory Sdn. Bhd. ("Vaersa Advisory"), an independent professional services firm specialising in internal audit services. The Internal Auditors report directly to the AC. The AC reviews and endorses the internal audit plan in each financial year. This ensures the alignment of the audit work scope with business activities in the Group.

For the financial year ended 30 June 2026, Vaersa Advisory conducted an operational review of Medix Wellness Sdn. Bhd. The review covered policies and procedures of operations; inventory management and physical controls; delegation of authority limits; sales, receipts and collection procedures; purchasing and payment processes; petty cash management and safekeeping; vouchers and coupons issuance and monitoring; staff training and competency development; business licences, permits and regulatory compliance; information systems and data integrity; insurance policies; customer service and complaint handling processes; acquisition and disposal of fixed assets; and pharmacy outlet access and safety controls. The fieldwork was conducted from 29 June 2026 to 3 July 2026 and covered the period from December 2025 to May 2026. The Internal Auditors reported medium-risk findings relating principally to the absence of periodic review, revision history and formal sign-off for operating SOPs; a lapse in insurance coverage at an outlet that subsequently ceased operations; and inadequate emergency evacuation plans and safety signage at the outlets inspected. Management acknowledged the findings and agreed to implement the recommended corrective actions, including an annual SOP review and sign-off process, enhanced controls over insurance coverage during outlet closures, and installation of compliant emergency evacuation maps and safety signage. Certain corrective actions were targeted for implementation by 1 October 2026. The AC took note of the findings and Management's proposed actions.

MANAGEMENT RESPONSIBILITIES AND ASSURANCE

Management plays a crucial role in supporting the Board by identifying risks pertinent to the Group's business and operations. Their responsibilities include implementing Board policies and strategies, maintaining a robust system of risk management and internal control, and providing oversight by reporting significant control deficiencies and changes in risks that may impact the Group's objectives and performance.

Management's responsibilities regarding risk management encompass, but are not limited to:

- identifying the risks relevant to the Group's business and the achievement of its objectives and strategies;

- designing, implementing and monitoring the risk management framework aligned with the Group's strategic vision and overall risk appetite; and

- recognising changes to risk or emerging risks, taking appropriate actions, and promptly notifying the RMC, AC and the Board.

The Board has received assurance from the ED that, to the best of his knowledge, the Group's risk management and internal control system have operated adequately and effectively in all material aspects to meet the Group's objectives throughout the financial year under review and up to the date of issuance of this SORMIC.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

REVIEW OF STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL BY THE EXTERNAL AUDITORS

As required by Paragraph 15.23 of the ACE LR, the external auditors, Messrs. Daxin KF&C PLT, have reviewed this SORMIC for inclusion in this Annual Report for the financial year ended 30 June 2026. Their limited assurance review was performed in accordance with the Audit and Assurance Practice Guide ("AAPG") 3: Guidance for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control Included in the Annual Report issued by the Malaysian Institute of Accountants.

AAPG 3 does not require the external auditors to consider whether this SORMIC covers all risks and controls, or to form an opinion on the adequacy and effectiveness of the Group's risk management and internal control system including the assessment and opinion by the Directors and management thereon.

Based on their review, the external auditors have reported to the Board that nothing has come to their attention that caused them to believe that this SORMIC is not prepared in all material aspects, in accordance with the disclosures required by paragraphs 41 and 42 of the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers, nor is factually inaccurate.

CONCLUSION

For the financial year under review up to the date of approval of this SORMIC, the Board, with the assurance from ED and Management, is content that the existing risk management and internal control system is adequate and effective in safeguarding the Group's interests and mitigating identified risks, facilitating the Group in achieving its business objectives. Notably, there were no material losses stemming from any significant control weaknesses necessitating additional disclosure in the Annual Report.

Collaborating with Management, the Board has been actively involved in:

- Establishing the Group's risk appetite and tolerance, ensuring appropriate communication of these parameters;
- Assessing and ensuring the sufficiency of risk management practices;
- Reviewing current risk levels in relation to the established risk appetite, integral to performance monitoring; and
- Ensuring timely actions are taken when risks exceed tolerable limits.

In evaluating the adequacy and effectiveness of the Group's risk management and internal control system, the Board ensures scrutiny of the following:

- Processes for setting both long-term and short-term objectives and strategies, examining their consideration of risk;
- Procedures for determining and appropriately communicating the Group's risk appetite;
- Effectiveness of the Group's risk policies and procedures;
- Adequacy of Management's processes for identifying, analysing, evaluating, and treating risks, including the communication of risk and control information across the business;
- Monitoring processes for internal control and risk management, providing reasonable assurance of continuous effective operation, and adapting to changes in business conditions or risks; and
- Management's reporting of risks, offering the Board sufficient visibility across the Group, and evaluating whether necessary actions are promptly taken to address significant failings or weaknesses.

The Board acknowledges that the evolution of the risk management and internal control system is an ongoing process, aligned with efforts to manage the risks facing the Group in an ever-changing and challenging business environment. As such, the Board commits to regular review and continuous enhancement of the control environment within the Group.

This SORMIC was presented and approved by the Board on 20 October 2026.

ADDITIONAL COMPLIANCE INFORMATION

1. AUDIT AND NON-AUDIT FEES PAID TO EXTERNAL AUDITORS

The amount of audit and non-audit fees paid/payable to Messrs. Daxin KF&C PLT, the current External Auditors, by the Company and by the Group respectively for the Financial Year Ended ("FYE") 30 June 2026 were as follows:

	Company (RM)	Group (RM)
Audit Fee for Services Rendered by Messrs. Daxin KF&C PLT	105,000	150,000
Non-Audit Fee for Services Rendered by Messrs. Daxin KF&C PLT:		
Review of Statement on Risk Management and Internal Control	10,000	10,000

2. UTILISATION OF PROCEEDS RAISED FROM CORPORATE PROPOSALS

Private Placement

On 23 March 2021, the Company proposed to undertake a Private Placement ("PP") of ordinary shares, representing not more than twenty percent (20%) of the total number of issued shares of the Company.

On 21 February 2023, the Company completed the said PP exercise which involved the issuance of 26,605,000 new ordinary shares, raising total proceeds of RM2,045,925.

As at 30 June 2026, the Company has fully utilised the proceeds raised from the PP exercise. Summary of the utilisation of proceeds are as follows :-

Purpose	Item	Proposed Utilisation (RM'000)	Relocation (RM'000)	Revised utilisation of Proceeds (RM'000)	Amount utilised Proceeds (RM'000)	Balance unutilisatied of proceeds (RM'000)	Expected Timeframe for utilisation from the date of this resolution
		(A)	(B)	(C=A+B)	D	(E=C-D)	
Working capital	(I)	967	970	1937	1937	-	Within 12 months
Upgrade the information technology-related equipment and systems	(II)	1,017	(970)	47	47	-	Within 24 months
Estimated expenses for the Proposals		62	-	62	62	-	Immediate
Total		**2,046**	**-**	**2,046**	**2,046**	**-**	

Renounceable Right Issues

On 21 November 2022, the Company announced its intention to undertake the Proposed Share Consolidation, Proposed Rights Issue ("RI") and Proposed Diversification.

On 20 March 2023, the consolidation of the Company's existing 292,663,666 ordinary shares ("Shares") into 97,554,209 consolidated Shares has been completed, following the listing of and quotation of 97,554,209 consolidated Shares on the ACE Market Listing Requirements ("ACE LR") of Bursa Malaysia Securities Berhad ("Bursa Securities").

On 29 November 2023, the Company had issued the Abridged Prospectus in relation to the renounceable right issue of up to 292,662,627 new ordinary shares in the Company ("Rights Shares") on the basis of 3 Right Shares for every 1 existing Share at an issue price of RM0.08 per Rights Share, together with up to 195,108,418 free detachable warrants ("Warrants") on the basis of 2 Warrants for every 3 Rights Shares subscribed for ("Rights Issue").

On 28 December 2023, the Rights Issue has been completed with the listing of and quotation for 292,662,513 Rights Shares together with 195,108,290 Warrants on the ACE LR of Bursa Securities.

ADDITIONAL COMPLIANCE INFORMATION (CONT'D)

2. UTILISATION OF PROCEEDS RAISED FROM CORPORATE PROPOSALS (CONT'D)

As at 30 June 2026, the Company has fully utilised the proceeds from Renounceable Right Issues. Summary of the utilisation of proceeds are as follows :-

Details of utilisation	Proposed utilisation RM'000	Amount utilised RM'000	Balance Utilised RM'000	Expected timeframe for utilisation of proceeds *(from the listing date of the Rights Shares)*
Expansion of pharmacy business	5,220	5,220	-	Within 12 months
Working capital of the pharmacy business	15,979	15,979	-	Within 24 months
Repayment of borrowings	1,484	1,484	-	Within 3 months
Expenses for the RI	730	730	-	Immediately
Total	**23,413**	**23,413**	**-**	

3. MATERIAL CONTRACTS AND/ OR CONTRACTS RELATING TO LOAN INVOLVING DIRECTORS, CHIEF EXECUTIVE AND MAJOR SHAREHOLDERS

There were no other material contracts and/or contracts relating to loan entered into by the Company and/or its subsidiaries involving any Directors, Chief Executive and Major Shareholders' interests during the FYE 30 June 2026.

4. EMPLOYEES' SHARE OPTION SCHEME ("ESOS")

The ESOS of the Company for eligible Directors and employees of the Group is in force for a period of five (5) years commencing 22 July 2022 and is governed by its By-Laws approved by the shareholders of the Company at the Extraordinary General Meeting held on 23 June 2022.

(a) A summary of ESOS, including the total number of options granted since inception, the number of options exercised during the financial year, and the number of options outstanding as at 30 June 2026, is set out below:

Total number of options granted	Total number of options exercised	Total number of options lapsed	Total options outstanding
25,000,000	-	(25,000,000)	-

(b) The details of options granted under the ESOS to each category of participants during the financial year are as follows:

Date of Grant

The options were granted on 30 January 2026 under ESOS during the financial year.

Aggregate Option Granted, and Number of Participants

Participant Category	Number of Options Granted	Percentage of Total Granted (%)	No. of Participants
Executive Directors	Nil	Nil	0
Senior Management	Nil	Nil	0
Other Eligible Employees	25,000,000	100%	2
Total	**25,000,000**	**100%**	**2**

Aggregate Option Exercised, and Number of Participants

Participant Category	Number of Options Exercised	Percentage of Total Exercised (%)	No. of Participants
Executive Directors	Nil	Nil	0
Senior Management	Nil	Nil	0
Other Eligible Employees	Nil	Nil	0
Total	**Nil**	**Nil**	**0**

ADDITIONAL COMPLIANCE INFORMATION (CONT'D)

4. EMPLOYEES' SHARE OPTION SCHEME ("ESOS") (CONT'D)

(b) The details of options granted under the ESOS to each category of participants during the financial year are as follows: (Cont'd)

Option Outstanding at Beginning and End of Financial Year

Participant Category	Outstanding at Beginning of Financial Year	Option Granted	Option Lapsed	Outstanding at End of Financial Year
Executive Directors	Nil	Nil	Nil	Nil
Senior Management	Nil	Nil	Nil	Nil
Other Eligible Employees	Nil	25,000,000	(25,000,000)	Nil
Total	**Nil**	**25,000,000**	**(25,000,000)**	**Nil**

Option granted to the Directors, Senior Management and Employees

	Percentage of options (%)	
Directors and senior management	During the financial period	Since commencement up to 30 June 2026
(i) Aggregate maximum allocation	-	80%
(ii) Actual option granted	-	43.48%

(c) No options were granted to the Non-Executive Directors under ESOS since its commencement up to the FYE 2026.

5. RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE NATURE

During the financial year under review, the Group has not entered into any recurrent related party transactions of a revenue or trading nature.

6. DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Rule 9.25A of the ACE LR, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

(a) Group Total Income and Total Assets

		Group	
Total Income	Remarks	2026 (RM)	2025 (RM)
Revenue		7,573,084	7,657,465
Other income		1,033,162	260,388
Interest/Finance income			
Total		**8,606,246**	**7,917,853**
Total Assets		**16,733,951**	**20,915,536**

ADDITIONAL COMPLIANCE INFORMATION (CONT'D)

6. DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

(b) Business Activities

Shariah Non-Compliant Activities	Remarks	Group 2026 (RM)	Group 2025 (RM)
		N/A	N/A
Total		**0**	**0**

(c) Component of Financial Position

(i) Cash Component

Islamic Account/Instruments	Remarks	Group 2026 (RM)	Group 2025 (RM)
		N/A	N/A
Total cash		**0**	**0**
Conventional Account/Instruments			
Cash at bank		138,076	209,227
Deposit with licensed bank		N/A	N/A
Total Cash		**138,076**	**209,227**

(ii) Debt Component

Islamic Financing	Remarks	Group 2026 (RM)	Group 2025 (RM)
Current		**N/A**	**N/A**
Non-Current		**N/A**	**N/A**
Total Financing		**0**	**0**
Conventional Borrowing			
Current			
Term loans		84,825	77,878
Bank overdraft		-	513,176
Non-Current			
Term loans		1,179,814	1,279,421
Total Debt		**1,264,639**	**1,870,475**

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DIRECTORS' REPORT

The Directors hereby present their report together with the audited financial statements of the Group and of the Company for the financial year ended 30 June 2026.

PRINCIPAL ACTIVITIES

The principal activity of the Company is as an investment holding. The principal activities of its subsidiaries are disclosed in *Note 7* to the financial statements.

FINANCIAL RESULTS

	Group	Company
	RM	RM
Loss for the financial year, attributable to:		
- Owners of the parent	(5,452,652)	(819,648)

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year other than as disclosed in the financial statements.

DIVIDEND

There were no dividends proposed, declared or paid by the Company since the end of the previous financial year. The Directors do not recommend the payment of any dividend in respect of the current financial period.

ISSUE OF SHARES AND DEBENTURES

During the financial year, the issued and paid-up share capital of the Company reduce from RM53,510,924 to RM21,510,924 due to completion of capital reduction requirements in accordance with Section 116 of the Companies Act 2016.

There were no issuance of debentures by the Company during the financial year.

WARRANTS 2023/2028

On 20 December 2023, the Company issued 195,108,290 ("Warrants") pursuant to Rights Issue.

The warrants are constituted under a Deed Poll executed on 15 November 2023 and each warrant entitles the registered holder the right at any time during the exercise period from 20 December 2023 to 19 December 2028 to subscribe in cash for one new ordinary share of the Company at an exercise price of RM0.08 each.

The new ordinary shares to be issued upon exercise of the warrants, shall upon issuance and allotment, rank pari passu with the then existing ordinary shares, save and except that they shall not be entitled to dividends, rights, allotments, and/or other distributions, at the entitlement date of which is prior to the date of allotment of the new ordinary shares arising from the exercise of the warrants.

Any warrant which is not exercise by the expiry of the exercise period will be lapse thereafter and cease to be valid for all purposes.

As at 30 June 2026, the total number of warrants that remained unexercised were 195,108,290 units.

OPTIONS GRANTED OVER UNISSUED SHARES

No options were granted to any person to take up unissued shares of the Company during the financial year.

DIRECTORS' REPORT (CONT'D)

DIRECTORS

The Directors in office since the beginning of the current financial year until the date of this report are as follows:

Chou Sing Hoan
Noorliza Binti Ismail
Dato' Lim Choo Hooi
Wong Foo Sim
Dr. Lo Zhen Hao
Dr. Tan Ee Heng (Appointed on 06 February 2026)

The Directors who held office in the subsidiaries (excluding Directors who are also Directors of the Company) since the beginning of the current financial year until the date of this report is as follows:

Ahmad Faridz Bin Abdullah (Appointed on 15 April 2026)

The information required to be disclosed pursuant to Section 253 of the Companies Act 2016 is deemed incorporated herein by such reference to the financial statements of the respective subsidiaries and made a part hereof.

DIRECTORS' INTERESTS IN SHARES

None of the other Directors in office at the end of the financial year had any interest in shares or options in the Company or its related corporations during the financial year.

DIRECTORS' BENEFITS

Since the end of the previous financial period, no Director of the Company has received or become entitled to receive a benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by Directors as disclosed in the "Directors' Remuneration" of this report) by reason of a contract made by the Company or a related corporation with the Director or with a firm of which the Director is a member, or with a company in which the Director has a substantial financial interest.

Neither during nor at the end of the financial year, was the Company a party to any arrangement whose object was to enable the Directors to acquire by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

DIRECTORS' REMUNERATION

The details of the Directors' remuneration of the Group and of the Company during the financial year ended 30 June 2026 are as follows:

	Group RM	Company RM
Executive Directors		
- Salaries and other emoluments	410,000	130,000
- Defined contribution plans	50,000	16,000
- Social security contributions	4,303	1,110
- EIS	492	127
	464,795	147,237
Non-Executive Directors		
- Fees	203,000	203,000
Total	667,795	350,237

DIRECTORS' REPORT (CONT'D)

INDEMNITY AND INSURANCE COSTS

During the financial year, Directors and officers of the Group and of the Company were covered under the Directors' and Officers' Liability Insurance in respect of liabilities arising from acts committed in their respective capacity as, inter alia, Directors and officers of the Company subject to the terms of the policy. The total amount of indemnity coverage and insurance premium paid during the year for the Directors' and Officers' Liability Insurance of the Group and of the Company were RM 9,000.

OTHER STATUTORY INFORMATION

(a) Before the financial statements of the Group and of the Company were prepared, the Directors took reasonable steps:

(i) to ascertain that action had been taken in relation to the writing off of bad debts and the making of allowance for doubtful debts and satisfied themselves that adequate allowance had been made for doubtful debts and there were no bad debts to be written off; and

(ii) to ensure that any current assets which were unlikely to be realised in the ordinary course of business including the value of current assets as shown in the accounting records of the Group and of the Company have been written down to an amount which the current assets might be expected so to realise.

(b) At the date of this report, the Directors are not aware of any circumstances:

(i) which would render it necessary to write off any bad debts or the amount of the allowance for doubtful debts in the financial statements of the Group and of the Company inadequate to any substantial extent; or

(ii) which would render the values attributed to current assets in the financial statements of the Group and of the Company misleading; or

(iii) not otherwise dealt with in this report or the financial statements of the Group and of the Company which would render any amount stated in the financial statements misleading; or

(iv) which have arisen which would render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate.

(c) At the date of this report, there does not exist:

(i) any charge on the assets of the Group or of the Company which has arisen since the end of the financial year which secures the liabilities of any other person; or

(ii) any contingent liability of the Group or of the Company which has arisen since the end of the financial year.

In the opinion of the Directors:

(i) no contingent liability or other liability has become enforceable or is likely to become enforceable within the period of twelve months after the end of the financial year which will or may affect the ability of the Group and of the Company to meet their obligations as and when they fall due;

(ii) the results of the operations of the Group and of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and

(iii) there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely to affect substantially the results of the operations of the Group and of the Company for the financial year in which this report is made.

SUBSIDIARIES

The details of the subsidiaries are disclosed in *Note 7* to the financial statements.

SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

The details of the significant events during the financial year are disclosed in *Note 35* to the financial statements.

DIRECTORS' REPORT (CONT'D)

AUDITORS' REMUNERATION

The auditors' remuneration for the financial year ended 30 June 2026 of the Group and of the Company are as follows:

	Group RM	Company RM
Audit	**150,000**	105,000
Non-Audit	**30,000**	30,000

AUDITORS

The auditors, Messrs. Daxin KF&C PLT, Chartered Accountants, have expressed their willingness to continue in office.

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors

CHOU SING HOAN
Director

Kuala Lumpur,
Date: 23 October 2026

NOORLIZA BINTI ISMAIL
Director

STATEMENT BY DIRECTORS

Pursuant to Section 251(2) of the Companies Act 2016

In the opinion of the directors, the financial statements set out on pages 79 to 137 are drawn up in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026 and of the financial performance and cash flows for the financial year ended on that date.

Signed in Kuala Lumpur on 23 October 2026

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors

CHOU SING HOAN

NOORLIZA BINTI ISMAIL

STATUTORY DECLARATION

Pursuant to Section 251(1)(b) of the Companies Act 2016

I, Chou Sing Hoan, being the director primarily responsible for the financial management of Advance Information Marketing Berhad, do solemnly and sincerely declare that to the best of my knowledge and belief the financial statements set out on pages 79 to 137 are correct, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly declared by the abovenamed, Chou Sing Hoan in Kuala Lumpur on 23 October 2026

CHOU SING HOAN

Before me:

Commissioner for Oaths

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ADVANCE INFORMATION MARKETING BERHAD
[Registration No.: 200401006266 (644769-D)] (Incorporated in Malaysia)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of ADVANCE INFORMATION MARKETING BERHAD, which comprise the statement of financial position as at 30 June 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Group and of the Company in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Material Uncertainty Related to Going Concern

We draw attention to Note 2 to the financial statements. The Company incurred a net loss of RM819,648 for the financial year ended 30 June 2026 and, as of that date, the Company's current and total liabilities exceeded its current and total assets by RM893,296 and RM573,661 respectively. As stated in Note 2, these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Key audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters	How our audit addressed the Key Audit Matter
Impairment assessment of intangible assets During the financial year ended 30 June 2026, the Group recognised intangible assets with a carrying amount of RM3,090,120. Intangible assets of the Group comprise mainly ProMedix e-Pharmacy Platform under development and ProMedix Healthcare Regulatory Platform under development. Intangible assets are subject to impairment review when indications exist. Significant judgements and estimates are required in their projected discounted cash flows computation, including the basis of assumptions used to support the recoverable amount and ultimately their carrying amount. We determined this to be a key audit matter as the impairment assessment on the intangible assets requires the application of significant judgements and estimates on the assumptions used by the management in the preparation of the said projected discounted cash flow. Given the inherent uncertainty in forecasting the sensitivity of the said cash flows to changes in the underlying assumptions, such that even minor variances would lead to a material impairment being charged.	We performed the following audit procedures: (i) Obtained management's assessment on the intangible assets, including key assumptions used by the management. (ii) Obtained the discounted cash flows to assess the recoverable amount of the CGU and assessed the key assumptions used such as discounted rate, forecasted revenue and growth rate. (iii) Assessed the sensitivity of the cash flows to changes in the key assumptions to understand the impact that reasonable alternative assumptions would have on the overall recoverable amount. (iv) Assessed the adequacy of disclosures on key assumptions used, fair value and other relevant disclosures in the Group's financial statements.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ADVANCE INFORMATION MARKETING BERHAD (CONT'D)
[Registration No.: 200401006266 (644769-D)] (Incorporated in Malaysia)

Information Other than the Financial Statements and Auditors' Report Thereon

The Directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and of the Company does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Company, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements of the Group and of the Company that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the Directors are responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's or the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ADVANCE INFORMATION MARKETING BERHAD (CONT'D)
[Registration No.: 200401006266 (644769-D)] (Incorporated in Malaysia)

Auditors' Responsibilities for the Audit of the Financial Statements (Cont'd)

- Evaluate the overall presentation, structure and content of the financial statements of the Group and the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that achieves fair presentation.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the financial statements of the Group. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current financial year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiary of which we have not acted as auditors is disclosed in Note 7 to the financial statements.

Other Matters

I. This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

II. The financial statements for the financial period ended 30 June 2025 were audited by another firm of Chartered Accountants whose report dated 17 October 2025 expressed an unmodified opinion with material uncertainty related to going concern on these financial statements.

DAXIN KF&C PLT
202006000013 (LLP0023179-LCA) & AF 0978
Chartered Accountants

TAN WUH JING
03707/12/2026 J
Chartered Accountant

Date: 23 October 2026
JOHOR BAHRU

STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	Group		Company	
		30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
		RM	**RM**	**RM**	**RM**
ASSETS					
Non-Current Assets					
Property, plant and equipment	4	**8,821,132**	9,009,743	**7,789**	3,150
Right-of-use assets	5	**1,020,610**	1,796,467	**-**	-
Intangible assets	6	**3,090,120**	11,534	**-**	-
Investment in subsidiaries	7	**-**	-	**1,366**	2
Other investments	8	**860,480**	574,012	**860,480**	574,012
		13,792,342	11,391,756	**869,635**	577,164
Current Assets					
Inventories	10	**1,490,723**	3,097,007	**-**	-
Trade receivables	11	**472,276**	296,442	**-**	-
Other receivables	12	**840,293**	5,920,871	**2,089**	6,340
Amount due from subsidiaries	13	**-**	-	**-**	-
Liquid investments	14	**241**	233	**241**	233
Cash and bank balances		**138,076**	209,227	**7,073**	16,780
		2,941,609	9,523,780	**9,403**	23,353
Total Assets		**16,733,951**	20,915,536	**879,038**	600,517
EQUITY AND LIABILITIES					
Equity					
Share capital	15	**21,510,924**	53,510,924	**21,510,924**	53,510,924
Reserves	16	**(10,560,770)**	(37,262,258)	**(22,084,585)**	(53,551,405)
Equity attributable to owners of the parent		**10,950,154**	16,248,666	**(573,661)**	(40,481)
Non-controlling interests		**-**	-	**-**	-
Total Equity		**10,950,154**	16,248,666	**(573,661)**	(40,481)
Liabilities					
Non-Current Liabilities					
Lease liabilities	17	**-**	237,102	**-**	-
Bank borrowings	18	**1,179,814**	1,279,421	**-**	-
Other payables	21	**1,400,000**	-	**-**	-
Amount due to a director	19	**849,500**	-	**550,000**	-
Deferred tax liabilities	9	**231,591**	231,591	**-**	-
		3,660,905	1,748,114	**550,000**	-
Current Liabilities					
Trade payables	20	**196,810**	58,013	**-**	-
Other payables	21	**1,553,686**	1,643,657	**720,447**	640,998
Amount due to subsidiaries	22	**-**	-	**182,252**	-
Lease liabilities	17	**238,880**	591,433	**-**	-
Bank borrowings	18	**84,825**	591,054	**-**	-
Current tax liabilities		**48,691**	34,599	**-**	-
		2,122,892	2,918,756	**902,699**	640,998
Total Liabilities		**5,783,797**	4,666,870	**1,452,699**	640,998
Total Equity And Liabilities		**16,733,951**	20,915,536	**879,038**	600,517

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	Group		Company	
		01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM (Restated)	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM
Revenue	23	**7,573,084**	7,657,465	**720,000**	540,000
Cost of sales		**(6,763,063)**	(6,049,426)	**-**	-
Gross profit		**810,021**	1,608,039	**720,000**	540,000
Other income		**1,033,162**	260,388	**665,811**	979,531
Distribution costs		**(92,130)**	(241,302)	**-**	-
Administrative expenses		**(7,033,828)**	(12,086,024)	**(977,676)**	(4,362,002)
Other expenses		**(18,367)**	(17,327)	**-**	-
Impairment loss of investment in subsidiaries		**-**	-	**(30,326,184)**	(400,000)
Net gain/(loss) on reversal/(Impairment) of financial Instruments		**-**	(357,131)	**29,098,401**	(18,728,414)
Loss from operations		**(5,301,142)**	(10,833,357)	**(819,648)**	(21,970,885)
Finance costs	24	**(151,510)**	(266,000)	**-**	-
Loss before taxation	25	**(5,452,652)**	(11,099,357)	**(819,648)**	(21,970,885)
Taxation	26	**-**	(8,152)	**-**	-
Net loss, representing total comprehensive loss for the financial year/period		**(5,452,652)**	(11,107,509)	**(819,648)**	(21,970,885)
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Fair value (gain)/loss on equity instruments designated at fair value through other comprehensive income		**286,468**	(2,578,212)	**286,468**	(2,578,212)
Revaluation of freehold land and building, net of tax		**-**	136,206	**-**	-
		286,468	(2,442,006)	**286,468**	(2,578,212)
Items that are or may be reclassified subsequently to profit or loss					
Exchange translation differences for foreign operations		**(132,328)**	(110,664)	**-**	-
		(132,328)	(110,664)	**-**	-
Other comprehensive loss for the financial year/period		**154,140**	(2,552,670)	**286,468**	(2,578,212)
Total comprehensive loss for the financial year/period		**(5,298,512)**	(13,660,179)	**(533,180)**	(24,549,097)
Loss for the financial year/period attributable to:					
Owners of the parent		**(5,452,652)**	(11,076,440)	**(819,648)**	(21,970,885)
Non-controlling interests		**-**	(31,069)	**-**	-
		(5,452,652)	(11,107,509)	**(819,648)**	(21,970,885)
Total comprehensive loss attributable to:					
Owners of the parent		**(5,298,512)**	(13,629,110)	**(533,180)**	(24,549,097)
Non-controlling interests		**-**	(31,069)	**-**	-
		(5,298,512)	(13,660,179)	**(533,180)**	(24,549,097)
Loss per share(sen)					
- Basic	27(a)	**(1.40)**	(2.84)		
- Diluted	27(b)	**(1.40)**	(2.84)		

The accompanying notes form an integral part of the financial statements.

	Attributable to owners of the parent									
	Non-distributable									
Group	Share capital RM	Fair value reserve RM	Foreign currency translation reserve RM	Revaluation reserve RM	Other reserve RM	Warrant reserve RM	Accumulated losses RM	Total RM	Non-controlling interests RM	Total equity RM
At 1 January 2024	53,510,924	(1,736,914)	(709,120)	1,198,586	(14,769,698)	14,769,698	(22,386,645)	29,876,831	(12,603)	29,864,228
Loss for the financial period	-	-	-	-	-	-	(11,076,440)	(11,076,440)	(31,069)	(11,107,509)
Other comprehensive (loss)/ gain for the financial period	-	(2,578,212)	(110,664)	136,206	-	-	-	(2,552,670)	-	(2,552,670)
Total comprehensive (loss)/ gain for the financial period	-	(2,578,212)	(110,664)	136,206	-	-	(11,076,440)	(13,629,110)	(31,069)	(13,660,179)
Transaction with owners:										
Disposal of subsidiaries	-	-	-	-	-	-	-	-	34,624	34,624
Additional shares subsciption from non-controlling interest	-	-	-	-	-	-	-	-	2,258	2,258
	-	-	-	-	-	-	-	-	36,882	36,882
Strike-off of subsidiaries	-	-	-	-	-	-	-	-	6,790	6,790
Foreign exchange difference due to derecognition of deferred tax assets	-	-	945	-	-	-	-	945	-	945
Amortisation of revaluation reserve	-	-	-	(26,696)	-	-	26,696	-	-	-
At 30 June 2025	53,510,924	(4,315,126)	(818,839)	1,308,096	(14,769,698)	14,769,698	(33,436,389)	16,248,666	-	16,248,666

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CHANGES IN EQUITY (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Attributable to owners of the parent								
	Non-distributable								
Group	Share capital RM	Fair value reserve RM	Foreign currency translation reserve RM	Revaluation reserve RM	Other reserve RM	Warrant reserve RM	Accumulated losses RM	Total RM	Total equity RM
At 1 July 2025	53,510,924	(4,315,126)	(818,839)	1,308,096	(14,769,698)	14,769,698	(33,436,389)	16,248,666	16,248,666
Loss for the financial year	-	-	-	-	-	-	(5,452,652)	(5,452,652)	(5,452,652)
Other comprehensive gain/(loss) for the financial year	-	286,468	(132,328)		-	-	-	154,140	154,140
Total comprehensive gain/(loss) for the financial year	-	286,468	(132,328)	-	-	-	(5,452,652)	(5,298,512)	(5,298,512)
Transaction with owners:									
Reduction in share capital	(32,000,000)	-	-	-	-	-	32,000,000	-	-
At 30 June 2026	21,510,924	(4,028,658)	(951,167)	1,308,096	(14,769,698)	14,769,698	(6,889,041)	10,950,154	10,950,154

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CHANGES IN EQUITY (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Attributable to owners of the parent					
	Non-distributable					
Company	**Share capital** RM	**Fair value reserve** RM	**Other reserve** RM	**Warrant reserve** RM	**Accumulated losses** RM	**Total** RM
At 1 January 2024	53,510,924	(1,736,914)	(14,769,698)	14,769,698	(27,265,394)	24,508,616
Loss for the financial period	-	-	-	-	(21,970,885)	(21,970,885)
Other comprehensive loss for the financial period	-	(2,578,212)	-	-	-	(2,578,212)
Total comprehensive loss for the financial period	-	(2,578,212)	-	-	(21,970,885)	(24,549,097)
At 30 June 2025	53,510,924	(4,315,126)	(14,769,698)	14,769,698	(49,236,279)	(40,481)
At 1 July 2025	53,510,924	(4,315,126)	(14,769,698)	14,769,698	(49,236,279)	(40,481)
Loss for the financial year	-	-	-	-	(819,648)	(819,648)
Other comprehensive gain for the financial year	-	286,468	-	-	-	286,468
Total comprehensive gain/(loss) for the financial year	-	286,468	-	-	(819,648)	(533,180)
Transactions with owners:						
Reduction in share capital	(32,000,000)	-	-	-	32,000,000	-
At 30 June 2026	21,510,924	(4,028,658)	(14,769,698)	14,769,698	(18,055,927)	(573,661)

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Group		Company	
	01.07.2025 to 30.06.2026	**01.01.2024 to 30.06.2025**	**01.07.2025 to 30.06.2026**	**01.01.2024 to 30.06.2025**
	RM	**RM (Restated)**	**RM**	**RM**
CASH FLOWS FROM OPERATING ACTIVITIES				
Loss before taxation	**(5,452,652)**	(11,099,357)	**(819,648)**	(21,970,885)
Adjustments for:				
Allowance for slow moving inventories	**-**	79,410	**-**	-
Amortisation of intangible assets	**10,832**	82,122	**-**	-
Defined benefit obligations	**-**	(18,318)	**-**	-
Depreciation of:				
- property, plant and equipment	**667,835**	827,715	**1,260**	813
- right-of-use assets	**663,452**	573,981	**-**	-
Fair value gain on money market fund	**-**	(142,707)	**-**	(142,707)
Finance costs	**151,510**	266,000	**-**	-
Impairment loss on amount due from subsidiaries	**-**	-	**1,227,783**	18,679,648
Impairment loss on other receivables	**-**	243,766	**-**	48,766
Impairment loss on investment in subsidiaries	**-**	-	**30,326,184**	400,000
Impairment loss on trade receivables	**-**	113,365	**-**	-
Reversal of impairment loss on amount due from subsidiaries	**-**	-	**(30,326,184)**	-
Property, plant and equipment written off	**1,515,750**	1,837,729	**-**	-
Intangible asset written off	**-**	345,000	**-**	-
Inventories written off	**269,206**	49,479	**-**	-
Other investment written off	**-**	3,000	**-**	3,000
Loss on disposal of property, plant and equipment	**-**	8,629	**-**	-
Loss on liquidation of subsidiaries	**-**	6,786	**-**	-
Gain on disposal of subsidiary	**-**	(52,537)	**-**	(594)
Gain on termination of lease	**(18,869)**	(96,971)	**-**	-
Interest income	**(138)**	(44,388)	**(665,780)**	(820,978)
Unrealised loss/(gain) on foreign exchange	**96**	(262)	**96**	676,188
Operating loss before working capital changes	**(2,192,978)**	(7,017,558)	**(256,289)**	(3,126,749)

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CASH FLOWS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Group		Company	
	01.07.2025 to 30.06.2026 RM	**01.01.2024 to 30.06.2025 RM (Restated)**	**01.07.2025 to 30.06.2026 RM**	**01.01.2024 to 30.06.2025 RM**
CASH FLOWS FROM OPERATING ACTIVITIES				
Changes in working capital:				
Inventories	**1,337,078**	(3,046,577)	**-**	-
Contract assets	**-**	14,326	**-**	-
Receivables	**(135,352)**	(5,281,096)	**4,251**	(48,166)
Payables	**1,448,826**	(6,606,385)	**79,449**	(7,310,196)
Changes in director	**849,500**	-	**550,000**	-
Cash from/(used in) operations	**1,307,074**	(21,937,290)	**377,411**	(10,485,111)
Interest received	**130**	44,388	**665,772**	820,978
Tax refund	**14,092**	34,599	**-**	-
Net cash from/(used in) operating activities	**1,321,296**	(21,858,303)	**1,043,183**	(9,664,133)
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of:				
- property, plant and equipment	**(43,080)**	(6,420,658)	**(5,899)**	(2,625)
- intangible assets	**(4,160)**	(350,000)	**-**	-
Advances to subsidiaries	**-**	-	**(1,046,895)**	(19,749,340)
Proceeds from redemption of money market fund	**-**	20,958,493	**-**	20,958,493
Placement in money market fund	**-**	(1,000,000)	**-**	(1,000,000)
Net cash (used in)/from investing activities	**(47,240)**	13,187,835	**(1,052,794)**	206,528
CASH FLOWS FROM FINANCING ACTIVITIES				
Interest paid	**(151,510)**	(265,750)	**-**	-
Repayment of term loan	**(92,660)**	(115,471)	**-**	-
Payment of lease liabilities	**(570,786)**	(355,907)	**-**	-
Net cash used in financing activities	**(814,956)**	(737,128)	**-**	-
Net increase/(decrease) in cash and cash equivalents	**459,100**	(9,407,596)	**(9,611)**	(9,457,605)
Effect of exchange rate changes in cash and cash equivalents	**(17,075)**	44,637	**(96)**	(262)
Cash and cash equivalents at the beginning of the financial year/period	**(303,949)**	9,059,010	**16,780**	9,474,647
Cash and cash equivalents at the end of the financial year	**138,076**	(303,949)	**7,073**	16,780
Cash and cash equivalents comprise:				
Cash and bank balances	**138,076**	209,227	**7,073**	16,780
Bank overdraft	**-**	(513,176)	**-**	-
	138,076	(303,949)	**7,073**	16,780

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CASH FLOWS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	Group		Company	
		01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM (Restated)	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM
NOTES TO STATEMENTS OF CASH FLOWS:					
(a) Cash flows for leases as a lessee					
Including in operating activities:					
Payment relating to short-term leases	25	**156,379**	158,102	**4,292**	4,415
Including in financing activities:					
Interest paid in relation to lease liabilities	24	**37,417**	55,780	**-**	-
Payment of lease liabilities		**570,786**	355,907	**-**	-
Total cash outflows for leases		**764,582**	569,789	**4,292**	4,415
(b) Cash flows for purchase of property, plant and equipment					
Additions to property, plant and equipment		**1,997,120**	6,420,658	**5,899**	2,625
Reclassified from deposit		**(1,954,040)**	-	**-**	-
Cash payments on purchase of property, plant and equipment		**43,080**	6,420,658	**5,899**	2,625
(c) Cash flows for purchase of intangible assets					
Additions to intangible assets		**3,090,120**	350,000	**-**	-
Reclassified from deposit		**(3,085,960)**	-	**-**	-
Cash payments on purchase of intangible assets		**4,160**	350,000	**-**	-
(d) Cash flows for payment of lease liabilities					
Payment of lease liabilities		**570,786**	828,745	**-**	-
Disposal of property, plant and equipment		**-**	(472,838)	**-**	-
Cash payments on lease liabilities		**570,786**	355,907	**-**	-

The accompanying notes form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

1. GENERAL INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the ACE Market of the Bursa Malaysia Securities Berhad.

The principal place of business of the Company is located at No. 18, Jalan Balam, 51100 Kuala Lumpur.

The registered office of the Company is located at 1-10, Medan Perniagaan Pauh Jaya, Jalan Baru, 13700 Perai, Pulau Pinang.

The principal activity of the Company is as an investment holding. The principal activities of its subsidiaries are disclosed in *Note 7*.

2. FUNDAMENTAL ACCOUNTING CONCEPT

The Company incurred a net loss of RM819,648 during the financial year ended 30 June 2026. As at that date, the Company's current and total liabilities exceeded its current and total assets by RM893,296 and RM573,661. These indicate the existence of a material uncertainty which may cast significant doubt about the ability of the Company to continue as a going concern. The financial statements of the Company have been prepared on a going concern basis as the Directors have prepared cash flow projections for the next 12 months from the date of the financial statements and have considered the ability of the Company and its subsidiaries to generate operating cash flows. The Directors believe the going concern basis is appropriate, given the following measures being taken by the Group's operating subsidiaries, which are expected to improve the cash flows available to the Company:

(i) Exploring strategic collaborations to introduce AI-powered healthcare screening solutions in Malaysia;
(ii) Improving pharmacy profitability through higher-margin house-brand products and the proposed introduction of healthcare screening and related services;
(iii) Enhancing Customer Relationship Management platform by integrating advanced Artificial Intelligence, intelligent automation and data analytics capabilities to deliver smarter customer engagement solutions

As of the date the financial statements are authorised for issuance, the Directors are working on achieving the above plans and activities to enable the Company to continue as a going concern.

3. BASIS OF PREPARATION

(a) Statement of compliance

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

The financial statements of the Group and of Company have been prepared under the historical cost convention, unless otherwise indicated in the material accounting policies below.

Adoption of new and amended standards

The Group and the Company have adopted the following new standards and amendments to standards issued by the Malaysian Accounting Standards Board ("MASB") that are mandatory for current financial year:

Amendments to MFRS 121	Lack of Exchangeability

The adoption of the amendments to MFRSs did not have any significant impact on the financial statements of the Group and of the Company.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

3. BASIS OF PREPARATION (CONT'D)

(a) Statement of compliance (Cont'd)

Standards issued but not yet effective

The Group and the Company have not applied the following amendments to standards that have been issued by the MASB but are not yet effective for the Group and the Company:

		Effective dates for financial periods beginning on or after
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7:	Contracts Referencing Nature-dependent Electricity	1 January 2026
Annual Improvements to MFRS Accounting Standards – Volume 11		1 January 2026
MFRS 18:	Presentation and Disclosure in Financial Statements	1 January 2027
Amendments to MFRS 19:	Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121:	The Effects of Changes in Foreign Exchange Rates	1 January 2027
Amendments to MFRS 128:	Investments in Associates and Joint Ventures	1 January 2027
MFRS 20:	Regulatory Assets and Regulatory Liabilities	1 January 2029
Amendments to MFRS 10 and MFRS 128:	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

The Group and the Company intend to adopt the above amendments to standards, if applicable, when they become effective.

The initial application of the above mentioned amendments to standards are not expected to have any significant impacts on the financial statements of the Group and the Company.

(b) Functional and presentation currency

These financial statements are presented in Ringgit Malaysia ("RM"), which is the Group's and the Company's functional currency. All financial information is presented in RM and has been rounded to the nearest RM except when otherwise stated.

(c) Significant accounting judgements, estimates and assumptions

The preparation of the Group's and of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

Judgements

Management believes that there are no instances of application of critical judgement in applying the accounting policies of the Group and of the Company which will have a significant effect on the amounts recognised in the financial statements other than as disclosed below:

Going concern

Management concludes that there were material uncertainties relating to events or conditions that may cast significant doubt upon the Company's ability to continue as a going concern at the end of the current reporting period. The judgements applied in concluding the appropriate basis for preparing these financial statements are disclosed in *Note 2* to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

3. BASIS OF PREPARATION (CONT'D)

(c) Significant accounting judgements, estimates and assumptions (Cont'd)

Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period are set out below:

Depreciation and useful lives of property, plant, equipment and right-of-use ("ROU") assets and intangible assets

The Group reviews the residual values, useful lives and depreciation methods at the end of each reporting period. Judgements are applied in the selection of the depreciation method, the useful lives and the residual values. The actual consumption of the economic benefits of the property, plant and equipment, ROU assets and intangible assets may differ from the estimates applied and therefore, future depreciation charges could be revised. The carrying amounts of the Group's and of the Company's property, plant and equipment, ROU assets and intangible assets are disclosed in *Notes 4, 5 and 6* respectively.

Impairment of intangible assets

The Group performs annual impairment testing on intangible assets not yet available for use. The determination of their recoverable amount involves significant estimates and assumptions in the preparation of discounted cash flow projections, including forecast revenue, operating costs, growth rates and the discount rate. Changes in theses assumptions could affect the recoverable amount and result in an impairment loss being recognised.

The carrying amount of the Group's intangible assets are disclosed in *Note 6*.

Impairment of investment in subsidiaries

The Company reviews its investment in subsidiaries when there are indicators of impairment. Impairment is measured by comparing the carrying amount of an investment with its recoverable amount. Significant judgement is required in determining the recoverable amount. Estimating the recoverable amount requires the Company to make an estimate of the expected future cash flows from the cash-generating units and also to determine a suitable discount rate in order to calculate the present value of those cash flows.

The carrying amount at the reporting date for investment in subsidiaries are disclosed in *Note 7*.

Provision for expected credit loss of financial assets at amortised cost

The Group uses a provision matrix to calculate expected credit loss for trade receivables. The provision rates are based on number of days past due.

The provision matrix is initially based on the Group's historical observed default rates. The Group will calibrate the matrix to adjust the historical credit loss experience. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and expected credit loss is a significant estimate. The Group's historical credit loss experience and forecast of economic conditions may not be representative of customer's actual default in the future. Information about the expected credit loss is disclosed in *Note 11*.

Discount rate used in leases

Where the interest rate implicit in the lease cannot be readily determined, the Group uses the incremental borrowing rate to measure the lease liabilities. The incremental borrowing rate is the interest rate that the Group would have to pay to borrow over a similar term, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. Therefore, the incremental borrowing rate requires estimation, particularly when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Group estimates the incremental borrowing rate using observable inputs when available and is required to make certain entity-specific estimates.

4. PROPERTY, PLANT AND EQUIPMENT

The details of property, plant and equipment are as follows:

	At valuation		At cost						
Group	**Freehold land RM**	**Freehold buildings RM**	**Furniture and fittings RM**	**Computer system RM**	**Capital work-in-progress**	**Office equipment RM**	**Motor vehicles, plant and machinery RM**	**Renovation RM**	**Total RM**
2026									
Cost									
At 1 July 2025	**3,400,000**	**1,300,000**	**1,948,925**	**953,467**	**-**	**612,645**	**334,580**	**3,327,105**	**11,876,722**
Additions	**-**	**-**	**261,030**	**66,714**	**1,250,000**	**38,256**	**-**	**381,120**	**1,997,120**
Written off	**-**	**-**	**(468,100)**	**(20,000)**	**-**	**(40,000)**	**-**	**(1,268,900)**	**(1,797,000)**
Exchange differences	**-**	**-**	**-**	**-**	**-**	**(38,167)**	**-**	**(4,040)**	**(42,207)**
At 30 June 2026	**3,400,000**	**1,300,000**	**1,741,855**	**1,000,181**	**1,250,000**	**572,734**	**334,580**	**2,435,285**	**12,034,635**
Accumulated depreciation									
At 1 July 2025	**-**	**-**	**141,368**	**793,228**	**-**	**445,657**	**334,580**	**1,152,146**	**2,866,979**
Charge for the financial year	**-**	**24,620**	**213,562**	**48,056**	**-**	**42,203**	**-**	**339,394**	**667,835**
Written off	**-**	**-**	**(73,017)**	**(6,167)**	**-**	**(11,333)**	**-**	**(190,733)**	**(281,250)**
Exchange differences	**-**	**-**	**-**	**-**	**-**	**(38,112)**	**-**	**(1,949)**	**(40,061)**
At 30 June 2026	**-**	**24,620**	**281,913**	**835,117**	**-**	**438,415**	**334,580**	**1,298,858**	**3,213,503**
Net carrying amount									
At 30 June 2026	**3,400,000**	**1,275,380**	**1,459,942**	**165,064**	**1,250,000**	**134,319**	**-**	**1,136,427**	**8,821,132**

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	At valuation		At cost					
Group	**Freehold land RM**	**Freehold buildings RM**	**Furniture and fittings RM**	**Computer system RM**	**Office equipment RM**	**Motor vehicles, plant and machinery RM**	**Renovation RM**	**Total RM**
2025								
Cost								
At 1 January 2024	3,400,000	1,100,000	122,220	784,947	481,190	334,580	1,689,168	7,912,105
Additions	-	-	2,185,825	198,520	200,841	664,002	3,171,470	6,420,658
Revaluation surplus	-	240,333	-	-	-	-	-	240,333
Elimination of accumulated depreciation due to revaluation	-	(40,333)	-	-	-	-	-	(40,333)
Written off	-	-	(359,120)	(30,000)	(21,103)	(1)	(1,528,452)	(1,938,676)
Disposals	-	-	-	-	-	(664,001)	-	(664,001)
Exchange differences	-	-	-	-	(48,283)	-	(5,081)	(53,364)
At 30 June 2025	3,400,000	1,300,000	1,948,925	953,467	612,645	334,580	3,327,105	11,876,722
Accumulated depreciation								
At 1 January 2024	-	7,333	26,908	757,536	456,935	334,580	829,530	2,412,822
Charge for the financial period	-	33,000	150,364	38,859	40,202	182,534	382,756	827,715
Elimination of accumulated depreciation due to revaluation	-	(40,333)	-	-	-	-	-	(40,333)
Written off	-	-	(35,904)	(3,167)	(3,779)	-	(58,097)	(100,947)
Disposals	-	-	-	-	-	(182,534)	-	(182,534)
Exchange differences	-	-	-	-	(47,701)	-	(2,043)	(49,744)
At 30 June 2025	-	-	141,368	793,228	445,657	334,580	1,152,146	2,866,979
Net carrying amount								
At 30 June 2025	3,400,000	1,300,000	1,807,557	160,239	166,988	-	2,174,959	9,009,743

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Company	Computer system RM	Furniture and fittings RM	Office equipment RM	Motor vehicles RM	Renovation RM	Total RM
2026						
Cost						
At 1 July 2025	**688,633**	**3,585**	**12,889**	**249,950**	**150,000**	**1,105,057**
Additions	**5,899**	**-**	**-**	**-**	**-**	**5,899**
At 30 June 2026	**694,532**	**3,585**	**12,889**	**249,950**	**150,000**	**1,110,956**
Accumulated depreciation						
At 1 July 2025	**688,413**	**655**	**12,889**	**249,950**	**150,000**	**1,101,907**
Charge for the financial year	**901**	**359**	**-**	**-**	**-**	**1,260**
At 30 June 2026	**689,314**	**1,014**	**12,889**	**249,950**	**150,000**	**1,103,167**
Net carrying amount						
At 30 June 2026	**5,218**	**2,571**	**-**	**-**	**-**	**7,789**
2025						
Cost						
At 1 January 2024	688,633	960	12,889	249,950	150,000	1,102,432
Additions	-	2,625	-	-	-	2,625
At 30 June 2025	688,633	3,585	12,889	249,950	150,000	1,105,057
Accumulated depreciation						
At 1 January 2024	687,919	336	12,889	249,950	150,000	1,101,094
Charge for the financial period	494	319	-	-	-	813
At 30 June 2025	688,413	655	12,889	249,950	150,000	1,101,907
Net carrying amount						
At 30 June 2025	220	2,930	-	-	-	3,150

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

(a) The carrying amount of the property, plant and equipment of the Group pledged as securities for bank borrowings as disclosed in *Note 18(a)* are as follows:

	Group	
	2026	**2025**
	RM	**RM**
Freehold land	**3,400,000**	3,400,000
Freehold buildings	**1,275,380**	1,300,000
	4,675,380	4,700,000

The Group adopted valuation model for its freehold land and freehold buildings. The freehold land and freehold buildings of the Group were revalued in June 2025 by an independent firm of professional valuers, Laurelcap Sdn. Bhd., with appropriate professional qualifications and recent experience in the location and category of property being valued.

The fair value of the freehold land and freehold buildings is within level 2 of the fair value hierarchy. The fair value was determined based on comparison approach that entails analysis of recent evidence of value of comparable properties in the neighbourhood and making adjustments for differences.

There were no transfers between levels during the financial year.

(b) Had the revalued freehold land and freehold buildings been included in the financial statements at cost less accumulated depreciation and accumulated impairment losses, the carrying amount of the revalued freehold land and freehold buildings would be RM2,400,000 (2025: RM2,400,000) and RM718,995 (2025: RM736,375) respectively.

(c) Material accounting policy information

(i) Recognition and measurement

All items of property, plant and equipment are initially recorded at cost. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the Company and the cost of the item can be measured reliably. The carrying amount of the replaced component is derecognised. All other repair and maintenance are recognised in profit or loss during the financial year in which they are incurred.

Subsequent to initial recognition, property, plant and equipment are stated at cost less any accumulated depreciation and accumulated impairment losses.

Property, plant and equipment are derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in profit or loss.

Freehold land is stated at revaluation less impairment losses recognised after the date of the revaluation. Freehold buildings are stated at revalued amount less accumulated depreciation and impairment losses recognised after the date of trhe valuation.

Capital work-in-progress consists of office equipment not yet ready to be used. The amount is stated at cost until the property, plant and equipment are ready for their intended use.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

4. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

(c) Material accounting policy information (Cont'd)

(ii) Depreciation

Depreciation is recognised in the profit or loss on straight-line basis to write off the cost of each asset to its residual value over its estimated useful life. Freehold land and capital work-in-progress are not depreciated.

Property, plant and equipment are depreciated based on the estimated useful lives of the assets as follows:

Freehold buildings	10 - 50 years
Furniture and fittings	10 years
Office equipment	5 years
Computer system	5 years
Motor vehicle	5 years
Plant and machinery	5 years
Renovation	10 years

The residual values, useful lives and depreciation method are reviewed at the end of each reporting period to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the property, plant and equipment.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

5. RIGHT-OF-USE ASSETS

Group	Leasehold land and building RM
2026	
Cost	
At 1 July 2025	**2,641,744**
Termination	**(527,093)**
Exchange differences	**(186,000)**
At 30 June 2026	**1,928,651**
Accumulated depreciation	
At 1 July 2025	**845,277**
Charge for the financial year	**663,452**
Termination	**(527,093)**
Exchange differences	**(73,595)**
At 30 June 2026	**908,041**
Carrying amount	
At 30 June 2026	**1,020,610**
2025	
Cost	
At 1 January 2024	2,144,024
Additions	2,219,735
Termination	(1,488,015)
Exchanges differences	(234,000)
At 30 June 2025	2,641,744
Accumulated depreciation	
At 1 January 2024	683,128
Charge for the financial period	573,981
Termination	(332,448)
Exchanges differences	(79,384)
At 30 June 2025	845,277
Carrying amount	
At 30 June 2025	1,796,467

The leasehold land and building with carrying amount of RM Nil (2025: RM977,361) of the Group are pledged as securities for bank borrowings as disclosed in *Note 18(c)*.

The Group and the Company also have short-term leases with lease terms of 12 months or less. Leases included extension option. These options are negotiated by management to provide flexibility in managing the portfolio of leased asset and align with the Group's and the Company's business needs. Management exercises judgement in determining whether these extension and termination options are reasonably certain to be exercised. The Group and the Company have applied the 'short-term lease' recognition exemptions for these leases.

Material accounting policy information

As lessee

The Group and the Company recognise a ROU asset and a lease liability at the lease commencement date. The ROU asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or site on which it is located, less any lease incentives received.

The ROU asset is subsequently depreciated using the straight-line method from the commencement date to the Group and the Company end of the lease term, unless the lease transfers ownership of the underlying asset to the Group and the Company by the end of the lease term or the cost of the ROU asset reflects that the Group and the Company will exercise a purchase option. In that case the ROU asset will be depreciated over the useful life of the underlying asset, which determined on the same basis as those of property, plant and equipment. In addition, the ROU asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurement of lease liability.

6. INTANGIBLE ASSETS

Group	ProMedix e-Pharmacy Platform under development RM	ProMedix Healthcare Regulatory Platform under development RM	Computer software RM	Franchise fees RM	Trademark RM	Total RM
2026						
Cost						
At 1 July 2025	-	-	**128,990**	-	-	**128,990**
Additions	**1,335,960**	**1,750,000**	-	-	**4,160**	**3,090,120**
Exchanges differences	-	-	**(15,200)**	-	-	**(15,200)**
At 30 June 2026	**1,335,960**	**1,750,000**	**113,790**	-	**4,160**	**3,203,910**
Accumulated amortisation						
At 1 July 2025	-	-	**117,456**	-	-	**117,456**
Charge for the financial year	-	-	**10,832**	-	-	**10,832**
Exchanges differences	-	-	**(14,498)**	-	-	**(14,498)**
At 30 June 2026	-	-	**113,790**	-	-	**113,790**
Carrying amount						
At 30 June 2026	**1,335,960**	**1,750,000**	-	-	**4,160**	**3,090,120**

6. INTANGIBLE ASSETS (CONT'D)

Group	ProMedix e-Pharmacy Platform under development RM	ProMedix Healthcare Regulatory Platform under development RM	Computer software RM	Franchise fees RM	Trademark RM	Total RM
2025						
Cost						
At 1 January 2024	-	-	**148,112**	**50,000**	-	**198,112**
Addition	-	-	-	**350,000**	-	**350,000**
Written off	-	-	-	**(400,000)**	-	**(400,000)**
Exchanges differences	-	-	**(19,122)**	-	-	**(19,122)**
At 30 June 2025	-	-	**128,990**	-	-	**128,990**
Accumulated amortisation						
At 1 January 2024	-	-	**93,008**	**12,500**	-	**105,508**
Charge for the financial period	-	-	**39,622**	**42,500**	-	**82,122**
Written off	-	-	-	**(55,000)**	-	**(55,000)**
Exchanges differences	-	-	**(15,174)**	-	-	**(15,174)**
At 30 June 2025	-	-	**117,456**	-	-	**117,456**
Carrying amount						
At 30 June 2025	-	-	**11,534**	-	-	**11,534**

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

6. INTANGIBLE ASSETS (CONT'D)

Material accounting policy information

(i) Intangible assets acquired separately

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses.

The cost of franchise fee is amortised on a straight-line basis over the estimated useful life of 5 years.

The cost of computer software is amortised on a straight-line basis over the estimated useful life of 4 years.

ProMedix e-pharmacy Platform under development and ProMedix Healthcare Regulatory Platform under development are not amortised until it is ready for use.

(ii) Derecognition of intangible assets

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible assets, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

7. INVESTMENT IN SUBSIDIARIES

		Company	
		2026	**2025**
		RM	**RM**
In Malaysia, unquoted shares:			
At cost			
As at 1 July/1 January		**4,288,423**	3,888,429
Addition		**30,327,548**	400,000
Disposal		**-**	(6)
As at 30 June		**34,615,971**	4,288,423
Accumulated impairment losses			
As at 1 July/1 January		**4,288,421**	3,888,421
Charge		**30,326,184**	400,000
As at 30 June		**34,614,605**	4,288,421
Carrying amount	(A)	**1,366**	2
Outside Malaysia, unquoted shares:			
At cost			
As at 1 July/1 January/30 June		**871,610**	871,610
Accumulated impairment losses			
As at 1 July/1 January/30 June		**871,610**	871,610
Carrying amount	(B)	**-**	-
Total carrying amount	(A) + (B)	**1,366**	2

During the financial year, the Company increased its investment in subsidiaries by RM30,327,548 through the capitalisation of amount due from subsidiaries.

Movements in allowance for impairment losses of investment in subsidiaries are as follows:

	Company	
	2026	**2025**
	RM	**RM**
At 1 July/1 January	**5,160,031**	4,760,031
Impairment losses recognised	**30,326,184**	400,000
At 30 June	**35,486,215**	5,160,031

The Company carried out review of recoverable amount of certain subsidiary for the financial year. An impairment loss of RM30,326,184 (2025: RM 400,000) was recognised in the statements of profit or loss and other comprehensive income.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

7. INVESTMENT IN SUBSIDIARIES (CONT'D)

Details of the subsidiaries are as follows:

Name of company	Place of business/ Country of incorporation	Effective equity interest 2026 %	Effective equity interest 2025 %	Principal activities
Angkara Setia Development Sdn. Bhd.	Malaysia	100	100	Providing outsourced procurement and fulfilment services through local suppliers and mail order programmes, including warehousing and distribution services.
PT CLS System*	Indonesia	100	100	Providing outsourcing procurement fulfilment on project and direct-based services for varied products. However, since the previous financial period, the company has ceased operations and remain dormant.
Advanced Supply Chain Solutions Sdn. Bhd.	Malaysia	100	100	Providing outsourced procurement and fulfilment services through local suppliers and mail order programmes, including warehousing and distribution services. The company has ceased operations and remain dormant.
Medix Wellness Sdn. Bhd. *(formerly known as Advance Medipharm Solutions Sdn. Bhd.)*	Malaysia	100	100	Providing retail sales of pharmaceuticals, medical, orthopedic goods and other food products.
Advance Health Solutions Sdn. Bhd.	Malaysia	100	100	Investment holding and trading consumer goods and healthcare products.

* Not audited by Daxin KF&C PLT

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

7. INVESTMENT IN SUBSIDIARIES (CONT'D)

	Group	
	2026	**2025**
	RM	**RM**
Other payables	-	86,561
Non-controlling interest	-	(34,624)
Total identified net liabilities disposed	-	51,937
Add : Total proceeds	-	600
Gain on disposal to the Group	-	52,537
Disposal proceeds settled by:		
Cash	-	-
Cash inflow arising on disposals:		
Cash consideration received	-	-
Cash and cash equivalents of subsidiary disposed	-	-
Net cash inflow on disposal	-	-

The financial results of the subsidiary disposed is insignificant to the Group.

Material accounting policy information

Investment in a subsidiary is measured in the Company's statement of financial position at cost less any impairment losses.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

8. OTHER INVESTMENTS

		Group and Company	
		2026	2025
		RM	RM
At fair value through other comprehensive income			
- Quoted shares in Malaysia		**736,632**	491,088
- Quoted warrants in Malaysia		**81,848**	40,924
		818,480	532,012
At cost			
Golf club membership			
At beginning of financial year/period		**42,000**	45,000
Written off		**-**	(3,000)
At end of financial year/period		**42,000**	42,000
Carrying amount		**860,480**	574,012
Quoted shares in Malaysia			
At beginning of financial year/period		**491,088**	3,110,224
Changes in fair value through other comprehensive income		**245,544**	(2,619,136)
At end of financial year/period	(A)	**736,632**	491,088
Quoted warrants in Malaysia			
At beginning of financial year/period		**40,924**	-
Changes in fair value through other comprehensive income		**40,924**	40,924
At end of financial year/period	(B)	**81,848**	40,924
Market value	(A) + (B)	**818,480**	532,012

The Group designated the investments in equity security as fair value through other comprehensive income because the investments in equity security represent investment that the Group intends to hold for long-term strategic purposes.

Quoted shares and quoted warrants are categorised as Level 1 under fair value hierarchy.

Material accounting policy information

Investment in equity investment are not held for trading.

At initial recognition, the Group has irrevocably elected to present subsequent changes in the fair value of the investments in other comprehensive income. On derecognition, gains or losses accumulated in other comprehensive income are not reclassified to profit or loss.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

9. DEFERRED TAX LIABILITIES

	Group	
	2026	**2025**
	RM	**RM**
At 1 July 2025/1 January 2024	**(231,591)**	(116,227)
Recognised in profit or loss	**-**	(12,166)
Recognised in other comprehensive income	**-**	(104,127)
Over provision in prior year	**-**	929
At 30 June	**(231,591)**	(231,591)

The net deferred tax liabilities shown on the statements of financial position after appropriate offsetting are as follows:

	Group	
	2026	**2025**
	RM	**RM**
Deferred tax liabilities	**(231,591)**	(231,591)

The components and movements of deferred tax liabilities are as follows:

Group	**Revaluation of assets** **RM**	**Others** **RM**
Deferred tax assets/(liabilities)		
2026		
At 1 July 2025/30 June 2026	**(231,591)**	-
2025		
At 1 January 2024	**(132,512)**	16,285
Recognised in profit or loss	**4,119**	(16,285)
Over provision in prior year	**929**	-
Recognised in other comprehensive income	**(104,127)**	-
At 30 June 2025	**(231,591)**	-

Material accounting policy information

Deferred tax is recognised using the liability method for all temporary differences between the carrying amounts of assets and liabilities in the statement of financial position and their tax bases. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax is based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reviewed at the end of each reporting period and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

10. INVENTORIES

	Group	
	2026	**2025**
	RM	**RM**
Merchandise and trading goods, at cost	**1,490,723**	3,097,007
Recognised in profit or loss:		
Inventories recognised as cost of sales	**4,855,039**	2,895,165
Inventories written off	**269,206**	49,479
Allowance for slow moving inventories	**-**	79,410

Material accounting policy information

Merchandise and trading goods are stated at the lower of cost and net realisable value.

Cost of merchandise and trading goods comprise cost of purchase and other costs incurred in bringing it to their present location and condition are determined on a first in first out basis.

11. TRADE RECEIVABLES

	Group	
	2026	**2025**
	RM	**RM**
Trade receivables	**587,864**	412,030
Less: Accumulated impairment losses	**(115,588)**	(115,588)
	472,276	296,442

Trade receivables are non-interest bearing and are generally on 14 to 60 days (2025: 14 to 60 days) term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

Movements in the allowance for impairment losses of trade receivables are as follows:

	Group	
	2026	**2025**
	RM	**RM**
At 1 July/1 January	**115,588**	2,223
Charge for the financial year/period	**-**	113,365
At 30 June	**115,588**	115,588

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

11. TRADE RECEIVABLES (CONT'D)

The loss allowance account in respect of trade receivables is used to record loss allowance. Unless the Group is satisfied that recovery of the amount is possible, the amount considered irrecoverable is written off against the receivable directly.

The ageing analysis of trade receivables at the end of the reporting period are as follows:

	Gross Amount	**Loss Allowance**	**Net Amount**
	RM	**RM**	**RM**
Group			
2026			
Not past due	**222,559**	**-**	**222,559**
Past due			
Less than 30 days	**108,391**	**-**	**108,391**
31 to 60 days	**127,344**	**-**	**127,344**
61 to 90 days	**3,945**	**-**	**3,945**
Over 90 days	**125,625**	**(115,588)**	**10,037**
	365,305	**(115,588)**	**249,717**
	587,864	**(115,588)**	**472,276**
2025			
Not past due	295,287	-	295,287
Past due			
Less than 30 days	302	-	302
31 to 60 days	116,441	(115,588)	853
	116,743	(115,588)	1,155
	412,030	(115,588)	296,442

The group has 3 (2025: 2) customers that owed to the Company for approximately 91% (2025: 100%) of total trade receivables at the end of the reporting period.

Trade receivables that are not past due nor individually impaired are creditworthy debtors with good payment records with the Group.

As at 30 June 2026, gross trade receivables of RM365,305 (2025: RM116,743) were past due but not individually impaired. These relate to a number of independent customers from whom there is no recent history of default.

Material accounting policy information

Impairment for trade receivables that do not contain a significant financing component are recognised based on the simplified approach using the lifetime expected credit losses.

Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of the asset. The maximum period considered when estimating expected credit losses is the maximum contractual period over which the Group and Company is exposed to credit risk.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

12. OTHER RECEIVABLES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Other receivables	**62,022**	49,559	**49,515**	48,766
Less: Impairment loss	**(48,766)**	(48,766)	**(48,766)**	(48,766)
	13,256	793	**749**	-
Refundable deposits	**787,213**	5,852,168	**1,340**	6,340
Prepayments	**39,824**	67,910	**-**	-
	840,293	5,920,871	**2,089**	6,340

Movements in the allowance for impairment losses of other receivables are as follows:

	Group and Company	
	2026	2025
	RM	RM
At 1 July/1 January	**48,766**	-
Charge for the financial year/period	**-**	48,766
At 30 June	**48,766**	48,766

An impairment loss on the amount due from other receivables amounting to RM Nil (2025: RM48,766) was recognised in the statements of profit or loss and other comprehensive income.

Refundable deposits amounting to RM Nil (2025: RM 5,040,000) is renovation deposit in relation to the capital work-in-progress and renovation works at the office building and ProMedix e-Pharmacy Platform under development and ProMedix Healthcare Regulatory Platform under development in intangibles asset of the Group.

13. AMOUNT DUE FROM SUBSIDIARIES

	2026	2025
	RM	RM
Amount due from subsidiaries		
- Trade related	**-**	780,000
- Non-trade related	**5,912,881**	34,231,282
	5,912,881	35,011,282
Less: Accumulated impairment losses	**(5,912,881)**	(35,011,282)
	-	-

This represents unsecured, non-interest bearing advances and repayable on demand except for RM Nil (2025: RM Nil) which bear interest at a rate of 4% (2025: 2%) per annum.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

13. AMOUNT DUE FROM SUBSIDIARIES (CONT'D)

Movements in the allowance for impairment losses of amount due from subsidiaries are as follows:

	2026	2025
	RM	RM
At 1 July/1 January	**35,011,282**	16,331,634
Charge for the financial year/period	**1,227,783**	18,679,648
Reversal for the financial year/period	**(30,326,184)**	-
At 30 June	**5,912,881**	35,011,282

The Company carried out a review of the recoverable amounts of certain subsidiaries. Impairment losses on the amount due from subsidiaries amounting to RM1,227,783 (2025: RM18,679,648) was recognised in the statements of profit or loss and other comprehensive income.

During the financial year, the reversal of accumulated impairment amounting to RM30,326,184 due to capitalisation of amount due from subsidiaries.

14. LIQUID INVESTMENTS

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Financial assets at fair value through profit or loss				
Short-term funds				
- Investment in fixed income trust funds in Malaysia	**241**	233	**241**	233

15. SHARE CAPITAL

	Group and Company			
	Number of shares		Amount	
	2026	2025	2026	2025
	Units	Units	RM	RM
Issued and fully paid ordinary shares				
At 1 July/1 January	**390,216,722**	390,216,722	**53,510,924**	53,510,924
Share reduction	**-**	-	**(32,000,000)**	-
At 30 June	**390,216,722**	390,216,722	**21,510,924**	53,510,924

During the financial year ended 30 June 2026, the Company undertook to reduce RM32,000,000 of the issued share capital from RM53,510,924 to RM21,510,924 pursuant to Section 116 of the Companies Act 2016.

The holders of ordinary shares are entitled to receive dividends as declared from time to time, and are entitled to one vote per share at meeting of the Company. All ordinary shares rank equally with regards to the Company's residual assets.

Material accounting policy information

Ordinary shares

Ordinary shares are equity instruments. Ordinary shares are recorded at the proceeds received, net of directly attributable incremental transaction costs. Ordinary shares are classified as equity.

Dividend distribution to the Company's shareholder is recognised as a liability in the period they are approved by the Board of Directors except for the final dividend which is subject to approval by the Company's shareholder.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

16. RESERVES

	Notes	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Non-distributable					
Fair value reserve	*(a)*	**(4,028,658)**	(4,315,126)	**(4,028,658)**	(4,315,126)
Foreign currency translation reserve	*(b)*	**(951,167)**	(818,839)	**-**	-
Revaluation reserve	*(c)*	**1,308,096**	1,308,096	**-**	-
Other reserve	*(d)*	**(14,769,698)**	(14,769,698)	**(14,769,698)**	(14,769,698)
Warrant reserve	*(e)*	**14,769,698**	14,769,698	**14,769,698**	14,769,698
		(3,671,729)	(3,825,869)	**(4,028,658)**	(4,315,126)
Accumulated losses		**(6,889,041)**	(33,436,389)	**(18,055,927)**	(49,236,279)
		(10,560,770)	(37,262,258)	**(22,084,585)**	(53,551,405)

The nature of reserves of the Group and of the Company are as follows:

(a) Fair value reserve

Fair value reserve represents the cumulative net change in the fair value of investment in securities measured at FVTOCI until they are derecognised or impaired.

(b) Foreign currency translation reserve

The foreign currency translation reserve represents exchange differences arising from the translation of the financial statements of foreign operations whose functional currencies are different from that of the Group's presentation currency.

(c) Revaluation reserve

The revaluation reserve represents increases in the fair value of freehold land and buildings, net of tax.

(d) Other reserve

Other reserve represents fair value of warrants issued.

(e) Warrant reserve

Warrant reserve represents fair value of warrants issued and is non-distributable.

On 20 December 2023, the Company issued 195,108,290 ("Warrants") pursuant to renounceable rights issue with free detachable warrants to all entitled shareholders of the Company on the basis of 2 warrants for every 3 rights shares held in the Company.

The warrants are constituted under a Deed Poll executed on 15 November 2023 and each warrant entitles the registered holder the right at any time during the exercise period from 20 December 2023 to 19 December 2028 to subscribe in cash for one new ordinary share of the Company at an exercise price of RM0.08 each.

The new ordinary shares to be issued upon exercise of the warrants, shall upon issuance and allotment, rank pari passu with the then existing ordinary shares, save and except that they shall not be entitled to dividends, rights, allotments, and/or other distributions, at the entitlement date of which is prior to the date of allotment of the new ordinary shares arising from the exercise of the warrants.

Any warrant which is not exercise by the expiry of the exercise period will be lapse thereafter and cease to be valid for all purposes.

As at 30 June 2026, the total number of warrants that remain unexercised were 195,108,290 units.

Material accounting policy information

Freehold land and freehold buildings are revalued periodically and at shorter intervals whenever the fair value of the revalued assets is expected to differ materially from their carrying value. Surpluses arising from the revaluation are recognised in other comprehensive income and accumulated in equity under the revaluation reserve to the extent that it reserves a revaluation deficit of the same asset previously recognised in profit or loss. Deficits arising from the revaluation, to the extent that they are not supported by any previous revaluation surpluses, are recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

17. LEASE LIABILITIES

	Group	
	2026	**2025**
	RM	**RM**
At 1 July/1 January	**828,535**	217,245
Addition	**-**	2,219,735
Termination	**(18,869)**	(1,252,538)
Accretion of interest	**37,417**	55,780
Payments	**(608,203)**	(411,687)
At 30 June	**238,880**	828,535
Represented by:		
Current	**238,880**	591,433
Non-current	**-**	237,102
	238,880	828,535

The maturity analysis of lease liabilities of the Group at the end of the reporting year are as follows:

	Group	
	2026	**2025**
	RM	**RM**
Within one year	**247,040**	628,812
Later than one year and not later than two years	**-**	245,300
	247,040	874,112
Less: future finance charges	**(8,160)**	(45,577)
Present value of lease liabilities	**238,880**	828,535

The Group leases shop lot. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

The weighted average incremental borrowing rate applied to lease liability at the reporting date is 6.85% (2025: 6.85%).

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

18. BANK BORROWINGS

	Group	
	2026	**2025**
	RM	**RM**
Secured		
Bank overdraft	**-**	513,176
Term loan	**1,264,639**	1,357,299
	1,264,639	1,870,475
Non-current		
Term loan	**1,179,814**	1,279,421
Current		
Bank overdraft	**-**	513,176
Term loan	**84,825**	77,878
	84,825	591,054
	1,264,639	1,870,475

The bank overdraft and term loan are secured by the followings:

(a) Legal charge over the freehold land and building of the Group as disclosed in *Note 4(a).*

(b) Corporate guarantee by the Company as disclosed in *Note 29*.

(c) Legal charge over the leasehold land and building of the Group as disclosed in *Note 5*.

The average effective interest rates per annum are as follows:

	Group	
	2026	**2025**
	%	**%**
Bank overdraft	**-**	8.25
Term loan	**6.60**	6.85

Material accounting policy information

Borrowing costs that are not directly attributable to the acquisition, construction or production of qualifying assets are recognised in profit or loss in the period in which they are incurred. Borrowing costs consist of interest and other costs that the Group and the Company incurred in connection with the borrowing of funds.

19. AMOUNT OWING TO A DIRECTOR

The amount owing to a director is unsecured, interest free and repayable for a period of at least 12 months from the financial year ended 30 June 2026.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

20. TRADE PAYABLES

Credit terms of trade payables of the Group ranged from 30 to 60 days (2025: 30 to 60 days) depending on the terms of the contracts.

21. OTHER PAYABLES

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Non-current:				
Deposit received	**600,000**	-	**-**	-
Deferred income	**800,000**	-	**-**	-
	1,400,000	-	**-**	-
Current:				
Other payables	**1,248,677**	768,938	**631,309**	379,193
Accruals	**282,592**	856,057	**89,138**	261,805
Deposit received	**4,647**	-	**-**	-
Sales and Service Tax payable	**17,770**	18,662	**-**	-
	1,553,686	1,643,657	**720,447**	640,998
	2,953,686	1,643,657	**720,447**	640,998

22. AMOUNT DUE TO SUBSIDIARIES

	Company	
	2026	**2025**
	RM	**RM**
Amount due to subsidiaries		
- Non-trade related	**182,252**	-

This represents unsecured, non-interest bearing advances and repayable on demand.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

23. REVENUE

	Group		Company	
	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM
Management fee	**-**	-	**720,000**	540,000
Sales and services	**2,057,469**	3,671,777	**-**	-
Retail sales	**5,515,615**	3,985,688	**-**	-
	7,573,084	7,657,465	**720,000**	540,000

Set below is the disaggregation of the Group's revenue from contracts with customers:

	Managed customer loyalty services RM	Retail RM	Total RM
Group			
2026			
Timing of revenue recognition			
At a point in time	**-**	**5,515,615**	**5,515,615**
Over time	**2,057,469**	**-**	**2,057,469**
	2,057,469	**5,515,615**	**7,573,084**
Type of goods and services			
Sales and services	**2,057,469**	**-**	**2,057,469**
Retail sales	**-**	**5,515,615**	**5,515,615**
	2,057,469	**5,515,615**	**7,573,084**
Geographical market			
Malaysia	**2,057,469**	**5,515,615**	**7,573,084**
Indonesia	**-**	**-**	**-**
	2,057,469	**5,515,615**	**7,573,084**

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

23. REVENUE (CONT'D)

	Managed customer loyalty services	Retail	Total
	RM	RM	RM
2025			
Timing of revenue recognition			
At a point in time	-	3,983,986	3,983,986
Over time	3,673,479	-	3,673,479
	3,673,479	3,983,986	7,657,465
Type of goods and services			
Sales and services	3,673,479	-	3,673,479
Retail sales	-	3,983,986	3,983,986
	3,673,479	3,983,986	7,657,465
Geographical market			
Malaysia	2,413,894	3,983,986	6,397,880
Indonesia	1,259,585	-	1,259,585
	3,673,479	3,983,986	7,657,465

The timing of revenue recognition of management fee is over time as the customers simultaneously received and consumed the benefits provided as the Company performed.

Material accounting policy information

(i) Revenue from contracts with customers

Revenue is recognised when the Group satisfied a performance obligation ("PO") by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A PO may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied PO.

The Group recognised revenue from the following major sources:

(1) Sale of goods

Revenue from sale of goods are recognized at a point in time when control of the goods is passed to the customer, which is the point in time when control of the products has been transferred, being when the customer accepts the delivery of the goods.

(2) Rendering of services

Revenue from rendering of services are recognized in the reporting period in which the Group's performance does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date. Revenue from a contract to provide services is recognised over time as the services are rendered because the customer receives and uses the benefits simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

24. FINANCE COSTS

	Group	
	01.07.2025 to 30.06.2026 RM	**01.01.2024 to 30.06.2025 RM**
Interest expenses on:		
Lease liabilities	**37,417**	55,780
Term loan	**114,093**	193,644
Hire purchase	**-**	16,326
Others	**-**	250
	151,510	266,000

25. LOSS BEFORE TAXATION

Loss before taxation is arrived after charging/(crediting):

	Group		Company	
	01.07.2025 to 30.06.2026 RM	**01.01.2024 to 30.06.2025 RM**	**01.07.2025 to 30.06.2026 RM**	**01.01.2024 to 30.06.2025 RM**
Auditors' remuneration:				
- current	**150,000**	155,000	**105,000**	125,000
- non-audit services	**30,000**	38,000	**30,000**	38,000
Allowance for slow moving inventories	**-**	79,410	**-**	-
Amortisation of intangible assets	**10,832**	82,122	**-**	-
Compensation received	**(950,000)**	-	**-**	-
Defined benefit obligations	**-**	(18,318)	**-**	-
Depreciation of:				
- property, plant and equipment	**667,835**	827,715	**1,260**	813
- right-of-use assets	**663,452**	573,981	**-**	-
Fair value gain on money market fund	**-**	(142,707)	**-**	(142,707)
Loss on disposal of property, plant and equipment	**-**	8,629	**-**	-
Loss on liquidation of subsidiaries	**-**	6,786	**-**	-
Gain on disposal of subsidiary	**-**	(52,537)	**-**	(594)
Gain on termination of lease	**(18,869)**	(96,971)	**-**	-
Lease expenses relating to short-term leases				
- car park	**5,887**	9,683	**4,292**	4,415
- office equipment	**3,792**	12,367	**-**	-
- premises	**146,700**	136,052	**-**	-
Rental income	**(29,900)**	-	**-**	-
Non-Executive Directors' remuneration				
- fees	**203,000**	385,267	**203,000**	385,267
- other benefits	**-**	35,000	**-**	35,000

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

25. LOSS BEFORE TAXATION (CONT'D)

Loss before taxation is arrived after charging/(crediting): (Cont'd)

	Group		Company	
	01.07.2025 to 30.06.2026	01.01.2024 to 30.06.2025	**01.07.2025 to 30.06.2026**	01.01.2024 to 30.06.2025
	RM	RM	**RM**	RM
Foreign exchange loss/(gain)				
- realised	**-**	-	**-**	(251)
- unrealised	**96**	(262)	**96**	676,188
Written off:				
- other investment	**-**	3,000	**-**	3,000
- property, plant and equipment	**1,515,750**	1,837,729	**-**	-
- intangible asset	**-**	345,000	**-**	-
- inventories	**269,206**	49,479	**-**	-
Interest income from:				
- amount due from subsidiaries	**-**	-	**(665,724)**	(776,590)
- licensed banks	**(138)**	(44,388)	**(56)**	(44,388)
Reversal of impairment loss on:				
- amount due from subsidiaries	**-**	-	**(30,326,184)**	-
Impairment loss on:				
- amount due from subsidiaries	**-**	-	**1,227,783**	18,679,648
- other receivables	**-**	243,766	**-**	48,766
- trade receivables	**-**	113,365	**-**	-
	-	357,131	**1,227,783**	18,728,414
- investment in subsidiaries	**-**	-	**30,326,184**	400,000

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

26. TAXATION

	Group		Company	
	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM
Tax expense recognised in profit or loss				
Deferred tax (Note 9)				
- Origination and reversal of temporary differences	-	(4,119)	-	-
- Derecognition of deferred tax assets	-	12,271	-	-
	-	8,152	-	-
Income tax relating to items of other comprehensive income that will not be reclassified to profit or loss				
Income tax relating to gain on remeasurement of defined benefit liability	-	104,127	-	-

Malaysian income tax is calculated at the statutory tax rate of 24% (2025: 24%) of the estimated assessable profits for the financial year. Taxation for other jurisdiction is calculated at the rates prevailing in the respective jurisdiction.

A reconciliation of income tax expenses applicable to loss before tax at the statutory income tax rate to income tax expenses at the effective income tax rate of the Group and of the Company is as follows:

	Group		Company	
	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM
Loss before taxation	**(5,452,652)**	(11,099,357)	**(819,648)**	(21,970,885)
At Malaysian statutory tax rate of 24% (2025 : 24%)	**(1,308,636)**	(2,663,846)	**(196,715)**	(5,273,012)
Effects of different tax rates in other jurisdictions	**7,189**	(22,464)	-	-
Income not subject to tax	**(3,600)**	(293,972)	-	(59,240)
Expenses not deductible for tax purposes	**478,920**	1,885,597	**299,813**	4,913,889
Crystalisation of revaluation surplus	-	(4,119)	-	-
Deferred tax assets not recognised	**966,714**	1,094,685	-	418,363
Derecognition of deferred tax assets	-	12,271	-	-
Utilisation of tax benefits brought forward	**(140,587)**	-	**(103,098)**	-
	-	8,152	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

26. TAXATION (CONT'D)

The Group and the Company have estimated unutilised capital allowances and unused tax losses carry forward, available for offset against future taxable profits as follows:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Excess of capital allowances claimed over corresponding accumulated depreciation	**(290,115)**	(754,508)	**-**	-
Unutilised capital allowances	**1,915,641**	1,620,844	**522,930**	520,897
Unused tax losses	**17,011,862**	14,328,854	**2,681,133**	3,112,739
	18,637,388	15,195,190	**3,204,063**	3,633,636

For Malaysian entities, pursuant to Section 8 of the Finance Act 2021 (Act 833) and the amendment to Section 44(5F) of the Income Tax Act 1967, effective from year of assessment 2019 onwards, the time limit on the carried forward unused tax losses has been extended to maximum of ten (10) consecutive years of assessment. Any unused tax losses accumulated up to the year of assessment (ie: from year of assessment 2019 to 2028) under the current tax legislation.

The unrecognised unused tax losses shall be disregarded after the end of the year of assessment as follows:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
2028	**7,205,469**	7,664,206	**2,295,827**	2,727,433
2029	**337,590**	493,920	**-**	-
2030	**205,943**	205,943	**-**	-
2031	**359,730**	359,730	**-**	-
2032	**894,758**	894,758	**-**	-
2033	**1,620,649**	1,620,649	**76,907**	76,907
2035	**3,089,648**	3,089,648	**308,399**	308,399
2036	**3,298,075**	-	**-**	-
	17,011,862	14,328,854	**2,681,133**	3,112,739

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

27. LOSS PER SHARE

(a) Basic loss per share

The basic loss per share is calculated based on the consolidated loss for the financial period attributable to the owners of the parent and the weighted average number of shares in issue during the financial period.

	Group	
	01.07.2025 to 30.06.2026	**01.01.2024 to 30.06.2025**
	RM	**RM**
Loss attributable to owners of the parent (RM)	**(5,452,652)**	(11,076,440)
Weighted average number of ordinary shares in issue (in units)		
- Ordinary shares in issue at 1 July/ 1 January	**390,216,722**	390,216,722
Weighted average number of shares in issue at 30 June	**390,216,722**	390,216,722
Basic loss per share (sen)	**(1.40)**	(2.84)

(b) Diluted loss per share

Diluted loss per share is calculated based on the adjusted consolidated loss for the financial period attributable to the owners of the parent and the adjusted weighted average number of ordinary shares in issue during the financial period have been adjusted for the dilutive effects of all potential ordinary shares as follows:

	Group	
	01.07.2025 to 30.06.2026	**01.01.2024 to 30.06.2025**
	RM	**RM**
Loss attributable to owners of the parent (RM)	**(5,452,652)**	**(11,076,440)**
Weighted average number of ordinary shares used in calculation of basic loss per share	**390,216,722**	**390,216,722**
Weighted average number of ordinary shares (diluted)	**390,216,722**	**390,216,722**
Diluted loss per share (sen)	**(1.40)**	**(2.84)**

The diluted loss per share for the current and previous financial year/period is equal to the basic loss per share as the conversion of potential ordinary shares arising of exercise of warrants would decrease loss per share from continuing operations. Thus, the potential effect of the conversion of warrants would be anti-dilutive.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

28. STAFF COSTS

	Group		Company	
	01.07.2025 to 30.06.2026 RM	**01.01.2024 to 30.06.2025 RM**	**01.07.2025 to 30.06.2026 RM**	**01.01.2024 to 30.06.2025 RM**
Salaries, wages and other emoluments	**2,255,382**	3,538,796	**284,574**	947,488
Defined contribution plans	**244,498**	330,671	**27,606**	99,792
Social security contributions	**32,529**	57,937	**3,025**	6,418
Other benefits	**203,975**	74,658	**8,110**	10,340
	2,736,384	4,002,062	**323,315**	1,064,038

Included in staff costs is aggregate amount of remuneration received/receivable by the Executive Directors of the Group and of the Company during the financial period as below:

	Group		Company	
	01.07.2025 to 30.06.2026 RM	**01.01.2024 to 30.06.2025 RM**	**01.07.2025 to 30.06.2026 RM**	**01.01.2024 to 30.06.2025 RM**
Executive Directors of the Company				
Salaries and other emoluments	**410,000**	499,839	**130,000**	255,000
Defined contribution plans	**50,000**	60,330	**16,000**	30,600
Social security contributions & EIS	**4,795**	3,726	**1,237**	1,699
	464,795	563,895	**147,237**	287,299

29. FINANCIAL GUARANTEE

	Company	
	2026 RM	**2025 RM**
Unsecured		
Corporate guarantee given to a licensed bank for banking facilities granted to a subsidiary		
- Limit of guarantees	**1,600,000**	1,600,000
- Amount utilised	**1,264,639**	1,357,299

Material accounting policy information

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs when the guaranteed debtor fails to make payment when due.

Financial guarantee contracts are recognised initially as financial liabilities at fair value, net of transaction costs. Subsequently, the liability is measured at the higher of:

- the amount of the loss allowance; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of MFRS 15 Revenue from Contracts with Customers.

Liabilities arising from financial guarantees are presented together with other provisions.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

30. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

The table below show the details changes in the liabilities of the Group and of the Company arising from financing activities, including both cash and non-cash changes:

	At 1 July/ 1 January RM	Financing cash flows RM	New lease (Note 5) RM	Interest charged RM	Other Changes	At 30 June RM
Group						
2026						
Lease liabilities (Note 17)	**828,535**	**(608,203)**	**-**	**37,417**	**(18,869)**	**238,880**
Term loan (Note 18)	**1,357,299**	**(206,753)**	**-**	**114,093**	**-**	**1,264,639**
	2,185,834	**(814,956)**	**-**	**151,510**	**(18,869)**	**1,503,519**
Group						
2025						
Lease liabilities (Note 17)	217,245	(411,687)	2,219,735	55,780	(1,252,538)	828,535
Term loan (Note 18)	1,472,770	(309,115)	-	193,644	-	1,357,299
Other bank interest	-	(16,326)	-	16,326	-	-
	1,690,015	(737,128)	2,219,735	265,750	(1,252,538)	2,185,834

The financing cash flows represent payment of lease liabilities and net proceeds from/repayment of term loans in the statements of cash flows.

31. RELATED PARTY DISCLOSURES

(a) Identifying related parties

For the purposes of these financial statements, parties are considered to be related to the Group if the Group or the Company has the ability, directly or indirectly, to control or jointly control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group or the Company and the party are subject to common control. Related parties may be individuals or other entities.

Related parties also include key management personnel defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group either directly or indirectly. The key management personnel comprise the Directors and management personnel of the Group, having authority and responsibility for planning, directing and controlling the activities of the Group entities directly or indirectly.

(b) Significant related party transactions

Related party transactions have been entered into in the normal course of business under negotiated terms. In addition to the related party balances disclosed elsewhere in the financial statements, the significant related party transactions of the Company are as follows:

	Group		Company	
	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM	01.07.2025 to 30.06.2026 RM	01.01.2024 to 30.06.2025 RM
Transactions with subsidiaries:				
Management fee received/receivable	**-**	-	**720,000**	540,000
Interest income received/receivable	**-**	-	**665,724**	776,590
Transactions with related parties:				
Deposit received	**600,000**	-	**-**	-

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

31. RELATED PARTY DISCLOSURES (CONT'D)

(c) Compensation of key management personnel

Remuneration of Directors and other members of key management are as follows:

	Group		Company	
	01.07.2025 to 30.06.2026 RM	**01.01.2024 to 30.06.2025 RM**	**01.07.2025 to 30.06.2026 RM**	**01.01.2024 to 30.06.2025 RM**
Directors' fees	**203,000**	419,042	**203,000**	385,267
Salaries, allowance and other emoluments	**410,000**	797,956	**130,000**	290,000
Defined contribution plans	**50,000**	60,330	**16,000**	30,600
Social security contributions & EIS	**4,795**	3,726	**1,237**	1,699
	667,795	1,281,054	**350,237**	707,566

32. SEGMENT INFORMATION

For management purposes, the Group is organised into business units based on their products and services, and has three (2025: three) reportable segments as follows:

Managed customer loyalty services	· Sales and marketing services. · Client relationship management. · Outsourced contact centre management.
Retail	· Retail sales of pharmaceuticals products.
Others	· Outsourced procurement services, investment holding and corporate level activities.

Except as indicated above, no operating segments have been aggregated to form the above reportable operating segments.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the consolidated financial statements.

Transactions between segments are carried out on agreed terms between both parties. The effects of such inter-segment transactions are eliminated on consolidation. The measurement basis and classification are consistent with those adopted in the previous financial period.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

32. SEGMENT INFORMATION (CONT'D)

(a) Business segment

	Managed customer loyalty services RM	Retail RM	Others RM	Consolidated RM
2026				
Revenue				
Total revenue	**2,003,969**	**5,515,615**	**773,500**	**8,293,084**
Inter-segment revenue	**-**	**-**	**(720,000)**	**(720,000)**
Total revenue - external customers	**2,003,969**	**5,515,615**	**53,500**	**7,573,084**
Results				
Segment results	**637,076**	**(1,779,008)**	**(1,032,177)**	**(2,174,109)**
Amortisation of intangible assets	**(10,832)**	**-**	**-**	**(10,832)**
Depreciation:				
- property, plant and equipment	**(181,166)**	**(485,409)**	**(1,260)**	**(667,835)**
- right-of-use assets	**(72,976)**	**(590,476)**	**-**	**(663,452)**
Written off:				
- property, plant and equipment	**-**	**(1,515,750)**	**-**	**(1,515,750)**
- intangible asset	**-**	**-**	**-**	**-**
- inventories	**-**	**(269,206)**	**-**	**(269,206)**
Unrealised loss on foreign exchange	**-**	**-**	**(96)**	**(96)**
Finance income	**82**	**-**	**56**	**138**
Finance costs	**(114,093)**	**(37,417)**	**-**	**(151,510)**
Loss before taxation	**258,091**	**(4,677,266)**	**(1,033,477)**	**(5,452,652)**
Taxation	**-**	**-**	**-**	**-**
Loss for the financial year	**258,091**	**(4,677,266)**	**(1,033,477)**	**(5,452,652)**
Assets and liabilities				
Segment assets	**6,525,540**	**9,328,773**	**879,638**	**16,733,951**
Included in the measurement of segment assets are:				
Capital expenditure relating to:				
- property, plant and equipment	**13,716**	**1,977,505**	**5,899**	**1,997,120**
Segment liabilities	**3,158,335**	**731,492**	**1,893,970**	**5,783,797**
Non-cash income				
Gain on termination of lease	**-**	**18,869**	**-**	**18,869**

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

32. SEGMENT INFORMATION (CONT'D)

(a) Business segment (Cont'd)

	Managed customer loyalty services RM	Retail RM	Others RM	Consolidated RM
2025				
Revenue				
Total revenue	3,673,479	3,985,688	540,000	8,199,167
Inter-segment revenue	-	(1,702)	(540,000)	(541,702)
Total revenue - external customers	3,673,479	3,983,986	-	7,657,465
Results				
Segment results	(1,273,215)	(1,622,840)	(3,819,337)	(6,715,392)
Amortisation of intangible assets	(39,622)	(42,500)	-	(82,122)
Depreciation:				
- property, plant and equipment	(275,077)	(551,542)	(1,096)	(827,715)
- right-of-use assets	(119,777)	(454,204)	-	(573,981)
Written off:				
- property, plant and equipment	-	(1,837,729)	-	(1,837,729)
- intangible asset	-	(345,000)	-	(345,000)
- inventories	-	(49,479)	-	(49,479)
- other investments	-	-	(3,000)	(3,000)
Impairment loss on:				
- trade receivables	-	(113,365)	-	(113,365)
- other receivables	-	(243,766)	-	(243,766)
Inventories:				
- allowance for slow moving inventories	-	(79,410)	-	(79,410)
Loss on liquidation of subsidiaries	-	-	(6,786)	(6,786)
Finance income	-	-	44,388	44,388
Finance costs	(193,644)	(72,106)	(250)	(266,000)
Loss before taxation	(1,901,335)	(5,411,941)	(3,786,081)	(11,099,357)
Taxation	(8,152)	-	-	(8,152)
Loss for the financial period	(1,909,487)	(5,411,941)	(3,786,081)	(11,107,509)
Assets and liabilities				
Segment assets	7,158,224	13,154,414	602,898	20,915,536
Included in the measurement of segment assets are:				
Capital expenditure relating to:				
- property, plant and equipment	4,031	6,414,002	2,625	6,420,658
Segment liabilities	2,447,593	1,352,310	866,967	4,666,870
Non-cash income				
Defined benefit obligations	18,318	-	-	18,318
Fair value gain on money market fund	-	-	142,707	142,707
Unrealised gain on foreign exchange	-	-	262	262
Gain on disposal of subsidiary	-	-	52,537	52,537
Gain on termination of lease	-	96,971	-	96,971

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

32. SEGMENT INFORMATION (CONT'D)

(b) Geographical information

Revenue and non-current assets information based on the geographical location of customers and assets respectively are as follows:

	Revenue		Non-current assets	
	2026	2025	2026	2025
	RM	RM	RM	RM
Malaysia	**7,573,084**	6,397,880	**12,986,349**	10,383,026
Indonesia	**-**	1,259,585	**805,993**	1,008,730
	7,573,084	7,657,465	**13,792,342**	11,391,756

Non-current assets for this purpose consists of property, plant and equipment, right-of-use assets, intangible assets and other investments.

(c) Major customers

Revenue from transactions with major customers who individually accounted for 10 percent or more of Group's revenue are summarised below:

	Revenue		
	2026	2025	
	RM	RM	Segment
Customer A	1,298,137	1,316,345	Managed customer loyalty services

(d) Material accounting policy information

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-makers are responsible for allocating resources and assessing performance of the operating segments and make overall strategic decisions. The Group's operating segments are organised and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS

(a) Classification of financial instruments

Financial assets and financial liabilities are measured on an ongoing basis either at fair value or at amortised cost.

The following table analyses the financial assets and financial liabilities in the statements of financial position by the class of financial instruments to which they are assigned, and therefore by the measurement basis:

	At amortised cost	**At FVTPL**	**At FVTOCI**	**Total**
	RM	**RM**	**RM**	**RM**
Group				
2026				
Financial assets				
Other investments	**-**	**-**	**818,480**	**818,480**
Trade receivables	**472,276**	**-**	**-**	**472,276**
Other receivables*	**800,469**	**-**	**-**	**800,469**
Liquid investments	**-**	**241**	**-**	**241**
Cash and bank balances	**138,076**	**-**	**-**	**138,076**
	1,410,821	**241**	**818,480**	**2,229,542**
Financial liabilities				
Trade payables	**196,810**	**-**	**-**	**196,810**
Other payables #	**2,135,916**	**-**	**-**	**2,135,916**
Amount due to a director	**849,500**	**-**	**-**	**849,500**
Lease liabilities	**238,880**	**-**	**-**	**238,880**
Bank borrowings	**1,264,639**	**-**	**-**	**1,264,639**
	4,685,745	**-**	**-**	**4,685,745**
2025				
Financial assets				
Other investments	-	-	532,012	532,012
Trade receivables	296,442	-	-	296,442
Other receivables*	5,852,961	-	-	5,852,961
Liquid investments	-	233	-	233
Cash and bank balances	209,227	-	-	209,227
	6,358,630	233	532,012	6,890,875
Financial liabilities				
Trade payables	58,013	-	-	58,013
Other payables #	1,624,995	-	-	1,624,995
Lease liabilities	828,535	-	-	828,535
Bank borrowings	1,870,475	-	-	1,870,475
	4,382,018	-	-	4,382,018

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (Cont'd)

	At amortised cost	At FVTPL	At FVTOCI	Total
	RM	RM	RM	RM
Company				
2026				
Financial assets				
Other investments	**-**	**-**	**818,480**	**818,480**
Other receivables	**2,089**	**-**	**-**	**2,089**
Liquid investments	**-**	**241**	**-**	**241**
Cash and bank balances	**7,073**	**-**	**-**	**7,073**
	9,162	**241**	**818,480**	**827,883**
Financial liability				
Other payables	**720,447**	**-**	**-**	**720,447**
Amount due to subsidiaries	**182,252**	**-**	**-**	**182,252**
Amount due to a director	**550,000**	**-**	**-**	**550,000**
	1,452,699	**-**	**-**	**1,452,699**
2025				
Financial assets				
Other investments	-	-	532,012	532,012
Other receivables	6,340	-	-	6,340
Liquid investments	-	233	-	233
Cash and bank balances	16,780	-	-	16,780
	23,120	233	532,012	555,365
Financial liability				
Other payables	640,998	-	-	640,998

* Exclude prepayments
# Exclude sales and service tax payable and deferred income

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (Cont'd)

Material accounting policy information

(i) Financial assets

Recognition and initial measurement

Financial assets are recognised in the statements of financial position when, and only when, the Group or the Company becomes a party to the contractual provisions of the financial instrument.

When financial assets are recognised initially, they are measured at fair value, plus, in the case of financial assets not at fair value through profit or loss ("FVTPL"), directly attributable transaction costs.

Financial asset categories and subsequent measurement

The Group and the Company determine the classification of financial assets at initial recognition and are not reclassified subsequent to their initial recognition unless the Group and the Company change its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

The Group and the Company classify their financial assets as follows:

(a) Financial assets at amortised cost

The Group and the Company measure financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Group's and the Company's financial assets at amortised cost include trade and other receivables, amount due from subsidiaries and cash and bank balances.

(b) Financial assets at fair value through other comprehensive income

Debt instruments

A debt security is measured at fair value through other comprehensive income ("FVTOCI") if it meets both of the following conditions and is not designated as at FVTPL:

- It is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (Cont'd)

Material accounting policy information (Cont'd)

(i) Financial assets (Cont'd)

(b) Financial assets at fair value through other comprehensive income (Cont'd)

Equity instruments

On initial recognition of an equity investment that is not held for trading, the Group and the Company may irrevocably elect to present subsequent changes in fair value in other comprehensive income on an investment-by-investment basis.

Financial assets categorised as FVTOCI are subsequently measured at fair value, with unrealised gains and losses recognised directly in other comprehensive income and accumulated under fair value adjustment reserve in equity. For debt instruments, when the investment is derecognised or determined to be impaired, the cumulative gain or loss previously recorded in equity is reclassified to the profit or loss. For equity instruments, the gains or losses are never reclassified to profit or loss.

The Group's and the Company's financial assets at FVTOCI comprise other investments.

(c) Financial assets at fair value through profit or loss

All financial assets not classified as measured at amortised cost or FVTOCI, as described above, are measured at FVTPL. This includes derivative financial assets (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument). On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVTOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets categorised as FVTPL are subsequently measured at their fair value with gains or losses recognised in the profit or loss.

The Group's and the Company's financial assets at FVTPL comprise liquid investments.

All financial assets, except for those measured at FVTPL and equity investments measured at FVTOCI, are subject to impairment.

Regular way purchase or sale of financial assets

Regular way purchase or sale are purchase or sale of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace concerned. All regular way purchase and sale of financial assets are recognised or derecognised on the trade date i.e., the date that the Group and the Company commit to purchase or sell the asset.

Derecognition

A financial asset or part of it is derecognised when, and only when the contractual rights to receive cash flows from the financial asset expire or transferred, or control of the asset is not retained or substantially all of the risks and rewards of ownership of the financial asset are transferred to another party. On derecognition of a financial asset, the difference between the carrying amount of the financial assets and the sum of consideration received (including any new asset obtained less any new liability assumed) is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (Cont'd)

Material accounting policy information (Cont'd)

(ii) Financial liabilities

Recognition and initial measurement

Financial liabilities are recognised when, and only when, the Group and the Company become a party to the contractual provisions of the financial instruments. All financial liabilities are recognised initially at fair value plus, in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction costs.

After initial recognition, financial liabilities that are not carried at fair value through profit or loss are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

Financial liability categories and subsequent measurement

The Group and the Company classify their financial liabilities as follows:

(i) Financial liabilities at amortised cost

Financial liabilities not categorised as fair value through profit or loss are subsequently measured at amortised cost using the effective interest method.

Interest expense and foreign exchange gains and losses are recognised in the profit or loss. Any gains or losses on derecognition are also recognised in the profit or loss.

The Group's and the Company's financial liabilities designated at amortised cost comprise trade and other payables, lease liabilities and bank borrowings.

(ii) Financial liabilities at fair value through profit or loss

The Group and the Company have not designated any financial liabilities at FVTPL.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management objectives and policies

The Group's and the Company's financial risk management policy is to ensure that adequate financial resources are available for the development of the Group's and of the Company's operation whilst managing its credit, liquidity, foreign currency and interest rate risks. The Group and the Company operate within clearly defined guidelines that are approved by the Board and the Group's and the Company's policy is not to engage in speculative transactions.

The following sections provide details regarding the Group's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

(i) Credit risk

Credit risk is the risk of a financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Group's exposure to credit risk arises principally from trade and other receivables and deposits with banks. The Company's exposure to credit risk arises principally from loans and advances to subsidiaries and deposits with banks. There are no significant changes as compared to previous financial year.

The Group has adopted a policy of only dealing with creditworthy counterparties. Management has a credit policy in place to control credit risk by dealing with creditworthy counterparties and deposits with banks with good credit rating. The exposure to credit risk is monitored on an ongoing basis and action will be taken for long outstanding debts.

The Company provides unsecured advances to subsidiaries. The Company monitors on an ongoing basis the results of the subsidiaries and repayments made by the subsidiaries.

At each reporting date, the Group and the Company assess whether any of the receivables are credit impaired.

The gross carrying amounts of credit impaired trade receivables are written off (either partial or full) when there is no realistic prospect of recovery. This is generally the case when the Group or the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. Nevertheless, trade receivables that are written off could still be subject to enforcement activities.

The carrying amounts of the financial assets recorded on the statements of financial position at the end of the reporting period represents the Group's and the Company's maximum exposure to credit risk.

Financial guarantees

The Company provides unsecured financial guarantees to licensed banks for credit facilities granted to certain subsidiaries. The Company monitors on an ongoing basis the results of the subsidiaries and repayments made by the subsidiaries.

The Company's maximum exposure to credit risk is RM1,264,639 (2025: RM1,357,299 representing the outstanding credit facilities of the subsidiary at the end of the reporting period. There was no indication that any subsidiary would default on repayment at the end of the reporting period.

Credit risk concentration

The Group's credit exposures are concentrated mainly on 1 customer (2025: 3 customers) which accounted for approximately 64% (2025: 61%) of total trade receivables balance at the end of the reporting period. The Company has no significant concentration of credit risk except for advances to its subsidiaries where risks of default have been assessed to below.

(ii) Liquidity risk

Liquidity risk refers to the risk that the Group or the Company will encounter difficulty in meeting its financial obligations as they fall due. The Group's and the Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

The Group's and the Company's funding requirements and liquidity risk are managed with the objective of meeting business obligations on a timely basis. The Group finances its liquidity through internally generated cash flows and minimises liquidity risk by keeping committed credit lines available.

33. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management objectives and policies (Cont'd)

(ii) Liquidity risk (Cont'd)

The following table analyses the remaining contractual maturity for financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group and the Company can be required to pay.

	On demand or within 1 year	1 to 2 years	2 to 5 years	After 5 years	Total contractual cash flows	Total carrying amount
	RM	RM	RM	RM	RM	RM
Group						
2026						
Non-derivative financial liabilities						
Trade payables	**196,810**	**-**	**-**	**-**	**196,810**	**196,810**
Other payables	**1,553,686**	**600,000**	**-**	**-**	**2,153,686**	**2,153,686**
Amount due to a director	**-**	**849,500**	**-**	**-**	**849,500**	**849,500**
Lease liabilities	**247,040**	**-**	**-**	**-**	**247,040**	**238,880**
Term loan	**165,756**	**165,756**	**497,268**	**943,403**	**1,772,183**	**1,264,639**
	2,163,292	**1,615,256**	**497,268**	**943,403**	**5,219,219**	**4,703,515**
2025						
Non-derivative financial liabilities						
Trade payables	58,013	-	-	-	58,013	58,013
Other payables	1,643,657	-	-	-	1,643,657	1,643,657
Lease liabilities	628,812	245,300	-	-	874,112	828,535
Bank overdraft	513,176	-	-	-	513,176	513,176
Term loan	167,460	167,460	502,380	1,174,078	2,011,378	1,357,299
	3,011,118	412,760	502,380	1,174,078	5,100,336	4,400,680

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management objectives and policies (Cont'd)

(ii) Liquidity risk (Cont'd)

The following table analyses the remaining contractual maturity for financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group and the Company can be required to pay. (Cont'd)

	On demand or within 1 year	**1 to 2 years**	**Total contractual cash flows**	**Total carrying amount**
	RM	**RM**	**RM**	**RM**
Company				
2026				
Non-derivative financial liabilities				
Other payables	**720,447**	**-**	**720,447**	**720,447**
Amount due to subsidiaries	**182,252**	**-**	**182,252**	**182,252**
Amount due to a director	**-**	**550,000**	**550,000**	**550,000**
Financial guarantee*	**1,264,639**	**-**	**1,264,639**	**-**
	2,167,338	**550,000**	**2,717,338**	**1,452,699**
2025				
Non-derivative financial liabilities				
Other payables	640,998	-	640,998	640,998
Financial guarantee*	1,357,299	-	1,357,299	-
	1,998,297	-	1,998,297	640,998

* Based on the maximum amount that can be called for under the financial guarantee.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management objectives and policies (Cont'd)

(iii) Market risks

(a) Foreign currency risk

The Group is exposed to foreign currency risk on transactions that are denominated in currencies other than the respective functional currencies of Group entities. The currencies giving rise to this risk are primarily United States Dollar (USD), Singapore Dollar (SGD), Japanese Yen (JPY) and Indonesia Rupiah (IDR).

The Group has not entered into any derivative instruments for hedging or trading purposes. Where possible, the Group will apply natural hedging by selling and purchasing in the same currency. However, the exposure to foreign currency risk is monitored from time to time by management.

The carrying amounts of the Group's and of the Company's foreign currency denominated monetary assets at the end of the reporting period are as follows:

	Denominated in				
	USD	**SGD**	**JPY**	**IDR**	**Total**
Group	**RM**	**RM**	**RM**	**RM**	**RM**
2026					
Cash and bank balances	**2,793**	**20**	**16**	**2,520**	**5,349**
2025					
Cash and bank balances	2,886	21	18	3,473	6,398

	Denominated in				
	USD	**SGD**	**JPY**	**IDR**	**Total**
Company	**RM**	**RM**	**RM**	**RM**	**RM**
2026					
Cash and bank balances	**2,793**	**20**	**16**	**-**	**2,829**
2025					
Cash and bank balances	2,886	21	18	-	2,925

Foreign currency sensitivity analysis

Foreign currency risk arises from Group entities which have a RM functional currency. The exposure to currency risk of Group entities which do not have a RM functional currency is not material and hence, sensitivity analysis is not presented.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management objectives and policies (Cont'd)

(iii) Market risks (cont'd)

(b) Interest rate risk

The Group's fixed rate borrowings are exposed to a risk of change in their fair value due to changes in interest rates. The Group's variable rate borrowings are exposed to a risk of change in cash flows due to changes in interest rates.

The Group manages its interest rate risk exposure from interest bearing borrowings by obtaining financing with the most favourable interest rates in the market. The Group constantly monitors its interest rate risk by reviewing its debts portfolio to ensure favourable rates are obtained. The Group does not utilise interest swap contracts or other derivative instruments for trading or speculative purposes.

The interest rate profile of the Group's significant interest-bearing financial instruments, based on carrying amounts at the end of the reporting period was:

	2026 RM	2025 RM
Group		
Fixed rate instrument		
Lease liabilities	**238,880**	828,535
Floating rate instrument		
Bank overdraft	**-**	513,176
Term loan	**1,264,639**	1,357,299
	1,264,639	1,870,475

Interest rate risk sensitivity analysis

Cash flow sensitivity analysis for floating rate instruments

A change in 1% interest rate at the end of the reporting period would have (increased)/decreased the Group's loss before tax by RM12,646 (2025: RM18,705) respectively, arising mainly as a result of higher/ lower interest expense on floating rate loans and borrowings. This analysis assumes that all other variables remain constant. The assumed movement in basis points for interest rate sensitivity analysis is based on the currently observable market environment.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

33. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management objectives and policies (Cont'd)

(iii) Market risks (cont'd)

(c) Fair value of financial instruments

The carrying amount of short-term receivables and payables, cash and cash equivalents and short-term borrowings approximate their fair value due to the relatively short-term nature of these financial instruments and insignificant impact of discounting.

It was not practicable to estimate the fair value of investment in unquoted equity due to the lack of comparable quoted prices in an active market and the fair value cannot be reliably measured.

The table below analyses financial instruments carried at fair value for which fair value is disclosed, together with their fair value and carrying amount shown in the statements of financial position.

	Fair value of financial instruments carried at fair value			
	Level 1	**Level 2**	**Level 3**	**Carrying amount**
Group/Company	**RM**	**RM**	**RM**	**RM**
2026				
Financial assets				
Liquid investments	**241**	**-**	**-**	**241**
Equity invesment	**818,480**	**-**	**-**	**818,480**
2025				
Financial assets				
Liquid investments	**233**	**-**	**-**	**233**
Equity invesment	**532,012**	**-**	**-**	**532,012**
Property, plant and equipment	**-**	**4,700,000**	**-**	**4,700,000**

The fair value above has been determined using the following basis:

The fair value of liquid investments and equity investment were determined by reference to the quoted market price in an active market and/or provided by financial intermediaries.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

34. CAPITAL MANAGEMENT

The Group's objective when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The Group monitors capital using a gearing ratio. The Group includes within net debt, lease liabilities and bank borrowings less cash and bank balances. The Group's policy is to maintain a prudent level of gearing ratio that complies with debt covenants and regulatory requirements. The gearing ratios at the end of the reporting year are as follows:

	Group	
	2026	**2025**
	RM	**RM**
Lease liabilities	**238,880**	828,535
Bank borrowings	**1,264,639**	1,870,475
	1,503,519	2,699,010
Less: Cash and bank balances	**(138,076)**	(209,227)
Net debt	**1,365,443**	2,489,783
Total equity	**10,950,154**	16,248,666
Gearing ratio	**12%**	15%

There were no changes in the Group's approach to capital management during the financial year.

35. SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

(a) On 31 October 2025, the Company has with a statement to shareholders in relation to the renewal of shareholders' mandate for the authority to the Company to purchase its own shares up to ten per centum (10%) of the total number of issued shares. As at the reporting date, no shares were purchased.

(b) On 30 January 2026, the Company has announced that it has offered 57,500,000 number of options to eligible employees under its ESOS, pursuant to Rule 9.19(51) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

As at the financial year ended 30 June 2026, there were no ESOS exercised by the employees.

(c) On 11 June 2026, the Company announced that had entered into a Memorandum of Understanding ("MOU") with Beijing ZhenHealth Technology Co., Ltd. ("BZT") for the purpose of jointly integrating resources and collaborating on business opportunities relating to regulatory compliance certification and market access for the AI Diabetic Retinopathy Screening Project, product and service promotion, marketing, distribution and commercialization.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

36. COMPARATIVE FIGURES

Certain comparative figure have been reclassified to conform with current year's presentation.

	Group		
	As perviously reported	Re-classification	As restated
	RM	RM	RM
Statements of Profit or Loss and Other Comprehensive Income:			
Administrative expenses	**(12,281,024)**	**195,000**	**(12,086,024)**
Net loss on impairment of financial instruments	**(162,131)**	**(195,000)**	**(357,131)**
Statements of Cash Flows:			
Net operating cash flows	**(22,124,053)**	**265,750**	**(21,858,303)**
Net financing cash flows	**(471,378)**	**(265,750)**	**(737,128)**

37. DATE OF AUTHORISATION FOR ISSUE OF FINANCIAL STATEMENTS

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 23 October 2026.

LIST OF PROPERTIES
AS AT 30 JUNE 2026

The summary of information of the properties owned by AIM Group is as follows:-

Postal Address	Description of Property / Existing Use	Status / Registered Owner	Audited Net Book Value as at 30 June 2026 (RM)	Approximate age of Building (Years) / Date of Acquisition	Type of Land / Tenure (Year of Expiry for Leasehold)	Approximate Land Area / Approximate Total Build-up Area (Sq metre)
Ruko Hayam Wuruk Jalan Kebon Jeruk VII No.2 E Rt.010 RW 004 Maphar, Tamansari Jakarta Barat, Indonesia	Four-storey shophouse building without a lift / Office unit	Owned / PT CLS System	804,545	10 / 20 December 2017	20 years Leasehold / 29 November 2037	112 / 366
No. 18, Jalan Balam, 51100 Kuala Lumpur	Four-storey shop office with a lift / Office unit	Owned / Angkara Setia Development Sdn. Bhd.	4,675,380	48 / 30 October 2017	Freehold	312 / 1136

ANALYSIS OF SHAREHOLDINGS
AS AT 1 OCTOBER 2026

Total Number of Issued Shares	:	**500,281,738**
Class of Shares	:	Ordinary Shares
Voting Rights	:	One (1) vote per ordinary share

DISTRIBUTION OF SHAREHOLDINGS

Size of Shareholdings	No. of Holders	%	No. of Shares	%
Less than 100	457	33.07	11,486	[1]0.00
100 – 1,000	164	11.87	67,916	0.01
1,001 – 10,000	315	22.79	1,536,281	0.31
10,001 – 100,000	309	22.36	11,291,408	2.26
100,001 – Less than 5% of issued shares	134	9.69	319,944,243	63.95
5% and above of issued shares	3	0.22	167,430,404	33.47
Total	**1,382**	**100.00**	**500,281,738**	**100.00**

[1] Negligible

SUBSTANTIAL SHAREHOLDERS
(As per Register of Substantial Shareholders)

		No. of Shares held		No. of Shares held	
No.	**Name of Substantial Shareholders**	**Direct**	**%**	**Indirect**	**%**
1.	Ang Wan Joo	49,657,888	9.93	-	-
2.	Chou Sing Hoan	80,065,016	16.00	-	-

DIRECTORS' SHAREHOLDINGS
(As per Register of Directors' Shareholdings)

		No. of Shares held		No. of Shares held	
No.	**Name of Directors**	**Direct**	**%**	**Indirect**	**%**
1.	Chou Sing Hoan	80,065,016	16.00	-	-
2.	Dato' Lim Choo Hooi	-	-	-	-
3.	Noorliza Binti Ismail	-	-	-	-
4.	Wong Foo Sim	-	-	-	-
5.	Dr. Lo Zhen Hao	-	-	-	-
6.	Dr. Tan Ee Heng	-	-	-	-

ANALYSIS OF SHAREHOLDINGS (CONT'D)
AS AT 1 OCTOBER 2026

LIST OF THIRTY LARGEST REGISTERED SHAREHOLDERS

No.	Name of Shareholders	No. of Shares Held	%
1.	APEX NOMINEES (TEMPATAN) SDN. BHD. - PC3 TECHNOLOGY SDN. BHD. FOR CHOU SING HOAN	80,065,016	16.00
2.	M & A NOMINEE (TEMPATAN) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED (ACCOUNT CLIENT)	51,365,388	10.27
3.	AFFIN HWANG NOMINEES (TEMPATAN) SDN. BHD. - EXEMPT AN FOR LAZARUS SECURITIES PTY LTD	36,000,000	7.20
4.	JADI CHEMICALS SDN. BHD.	19,500,000	3.90
5.	CUBETECH ASIA SDN. BHD.	19,413,432	3.88
6.	FINTEC GLOBAL LIMITED	19,376,317	3.87
7.	CHAMPAGNE CARBON ASIA LIMITED	19,367,100	3.87
8.	M & A NOMINEE (TEMPATAN) SDN. BHD. - FOR ORIENTED MEDIA HOLDINGS LIMITED	19,142,751	3.83
9.	ATTRACTIVE HOLDINGS SDN. BHD.	19,060,000	3.81
10.	AE MULTI INDUSTRIES SDN. BHD.	19,000,000	3.80
11.	AT PRECISION TOOLING SDN. BHD.	19,000,000	3.80
12.	APEX NOMINEES (ASING) SDN. BHD. - PC3 TECHNOLOGY SDN. BHD. FOR ANTHONIUS	15,000,000	3.00
13.	APEX NOMINEES (TEMPATAN) SDN. BHD. - PC3 TECHNOLOGY SDN. BHD. FOR TEO LOI KIEN	15,000,000	3.00
14.	PARLO TOURS SDN. BHD.	13,559,400	2.71
15.	M & A NOMINEE (ASING) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED (ACCOUNT CLIENT)	12,478,300	2.49
16.	AFFIN HWANG NOMINEES (ASING) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED (ACCOUNT CLIENT)	10,149,600	2.03
17.	M & A NOMINEE (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR LOW PENG SIAN @ CHUA PENG SIAN (M&A)	10,000,000	2.00
18.	ONG SOO PING	9,000,000	1.80
19.	GENERAL LABELS & LABELLING (M) SDN. BHD.	8,712,200	1.74
20.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR MICHAEL HENG CHUN HONG	8,643,000	1.73
21.	M & A NOMINEE (TEMPATAN) SDN. BHD. - SFGHK LIMITED FOR CHONG LOONG MEN	7,632,396	1.52
22.	FAST ASSETS SDN. BHD.	4,507,700	0.90
23.	CHONG LOONG MEN	3,897,188	0.78
24.	UOBM NOMINEES (ASING) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED	3,613,400	0.72
25.	MUHAMMAD NAQIB IHSAN BIN MD ARIF	2,707,000	0.54
26.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PANG MEI CHEA @ SEE KIEW	2,200,000	0.44
27.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR TAN POW CHOO @ WONG SENG ENG	1,940,700	0.39
28.	CHUNG SHAN HUI	1,750,000	0.35
29.	HLIB NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR NG KIM GUAN (CCTS)	1,479,900	0.29
30.	TAN YOKE THENG	1,458,830	0.29
	Total	**455,019,618**	**90.95**

ANALYSIS OF WARRANTS A HOLDINGS
AS AT 1 OCTOBER 2026

Class of Securities	:	**Warrants A**
Number of Warrants A	:	195,108,290
Number of Warrants A holder	:	354
Exercise price of Warrants A	:	RM0.08
Exercise Period of Warrant A	:	20 December 2023 to 19 December 2028
Exercise Rights	:	Each Warrant A entitles its registered holder to subscribe for one new ordinary share in the Company at any time during the Exercise Period
Voting Rights in the meeting of warrant holder	:	One vote per warrant holder

DISTRIBUTION SCHEDULE OF WARRANTS A HOLDERS

Size of Holdings	No. of Holders	%	No. of Warrants A	%
Less than 100	31	8.76	1,680	[1]0.00
100 – 1,000	23	6.50	10,798	0.01
1,001 – 10,000	51	14.41	300,038	0.15
10,001 – 100,000	131	37.00	6,108,698	3.13
100,001 – Less than 5% of issued warrants	112	31.64	76,079,896	38.99
5% and above of issued warrants	6	1.69	112,607,180	57.72
Total	**354**	**100.00**	**195,108,290**	**100.00**

[1] Negligible

DIRECTORS' WARRANTS A HOLDING
(As per Register of Directors' Warrants A Holdings)

		No. of Warrants A held		No. of Warrants A held	
No.	**Name of Directors**	**Direct**	**%**	**Indirect**	**%**
1.	Chou Sing Hoan	-	-	-	-
2.	Dato' Lim Choo Hooi	-	-	-	-
3.	Noorliza Binti Ismail	-	-	-	-
4.	Wong Foo Sim	-	-	-	-
5.	Dr. Lo Zhen Hao	-	-	-	-
6.	Dr. Tan Ee Heng	-	-	-	-

ANALYSIS OF WARRANTS A HOLDINGS (CONT'D)
AS AT 1 OCTOBER 2026

LIST OF THIRTY LARGEST WARRANTS A HOLDERS

No.	Name	No. of Warrants A Held	%
1.	MAK SIEW WEI	31,828,944	16.31
2.	M & A NOMINEE (TEMPATAN) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED (ACCOUNT CLIENT)	31,170,266	15.98
3.	CHONG LOONG MEN	15,264,792	7.82
4.	SEIK LEE BE	11,983,400	6.14
5.	M & A NOMINEE (TEMPATAN) SDN. BHD. - FOR ORIENTED MEDIA HOLDINGS LIMITED	11,206,278	5.74
6.	TAN WAH KIONG	11,153,500	5.72
7.	TAN WAH KIONG	6,597,900	3.38
8.	CUBETECH ASIA SDN. BHD.	5,820,866	2.98
9.	NGIAM AI JEE	4,244,000	2.18
10.	JAMES ONG CHUN JIE	3,000,000	1.54
11.	TAN YOKE THENG	2,680,132	1.37
12.	MAYBANK SECURITIES NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR VINCENT PHUA CHEE EE	2,500,000	1.28
13.	CITIGROUP NOMINEES (ASING) SDN. BHD. - EXEMPT AN FOR CLSA LIMITED (CUST-NON RES)	2,298,606	1.18
14.	SAW CHIN NEE	2,000,000	1.03
15.	TANG HEE CHHAI	2,000,000	1.03
16.	LAI YEE VOON	1,952,000	1.00
17.	QUEK HONG JIE	1,780,000	0.91
18.	QUEK JIA YI	1,633,332	0.84
19.	WONG FUI KIM	1,530,000	0.79
20.	CHIENG VUI LENG	1,450,000	0.74
21.	I DE BUILDER SDN. BHD.	1,303,800	0.67
22.	TAN ZI YING	1,205,000	0.62
23.	CHONG LEE LEONG	1,200,000	0.62
24.	YUSOF BIN ABDUL RAHMAN	1,159,200	0.59
25.	PANG KIA FATT	1,105,066	0.57
26.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PANG MEI CHEA @ SEE KIEW	1,100,000	0.56
27.	FOONG CHENG KEAT	1,000,000	0.51
28.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR MICHAEL HENG CHUN HONG	1,000,000	0.51
29.	KWONG MING MEAN	1,000,000	0.51
30.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR MUHAMMAD NIZAM BIN MOHD ARIF	1,000,000	0.51
	Total	**163,167,082**	**83.63**

NOTICE OF TWENTY-SECOND ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Twenty-Second ("**22nd**") Annual General Meeting ("**AGM**") of **ADVANCE INFORMATION MARKETING BERHAD** ("**AIM**" or the "**Company**") will be held at The Lounge, Ground Floor, Park Avenue Hotel, E-1, Jalan Indah 2, Taman Sejati Indah, 08000 Sungai Petani, Kedah Darul Aman on **Friday, 11 December 2026** at **2:30 p.m.** to transact the following businesses :-

A G E N D A

Ordinary Business

1. To receive the Audited Financial Statements for the financial year ended 30 June 2026 together with the Reports of the Directors and Auditors thereon. **(Please refer to Note 2)**

2. To approve the payment of Directors' Fees and Benefits up to an amount of RM350,000 for the period from the 22nd AGM until the next AGM of the Company. **(Ordinary Resolution 1)**

3. To re-elect the following Directors who retire pursuant to the respective Clauses of the Company's Constitution as Directors of the Company :-

(i)	Mr. Chou Sing Hoan	Clause 105	**(Ordinary Resolution 2)**
(ii)	Pn. Noorliza Binti Ismail	Clause 105	**(Ordinary Resolution 3)**
(iii)	Dr. Tan Ee Heng	Clause 114	**(Ordinary Resolution 4)**

4. To re-appoint Messrs. Daxin KF&C PLT as Auditors of the Company and to authorise the Directors to fix their remuneration. **(Ordinary Resolution 5)**

Special Business

To consider and if thought fit, to pass the following resolutions, with or without modifications as Ordinary Resolutions of the Company:-

5. **Authority to Issue and Allot Shares of the Company Pursuant to Sections 75 and 76 of the Companies Act 2016 ("Proposed General Mandate")** **(Ordinary Resolution 6)**

"THAT subject always to Sections 75 and 76 of the Companies Act 2016 (the "Act"), ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") and the approval of the relevant regulatory authorities, the Directors of the Company be and are hereby authorised to issue and allot shares in the Company at any time and upon such terms and conditions and for such purposes as the Directors may, in their absolute discretion deem fit, provided that the aggregate number of shares to be issued, pursuant to this resolution does not exceed 10% of the total number of issued shares (excluding treasury shares) of the Company at the time of issuance and such authority under this resolution shall continue to be in force until the conclusion of the next AGM or when it is required by law to be held, whichever is earlier.

THAT the Directors be and are empowered to obtain the approval for the listing of and quotation for the additional shares so issued on Bursa Securities.

THAT the existing shareholders of the Company hereby waive their pre-emptive rights to be offered new shares ranking equally to the existing issued shares in the Company pursuant to Section 85 of the Act read together with Clause 61 of the Constitution of the Company arising from any issuance of new shares of the Company pursuant to Sections 75 and 76 of the Act.

AND THAT the Directors of the Company be and are hereby authorised to implement, finalise, complete and take all necessary steps and to do all acts (including execute such documents as may be required), deeds and things in relation to the Proposed General Mandate."

NOTICE OF TWENTY-SECOND ANNUAL GENERAL MEETING (CONT'D)

6. **Proposed Renewal of Shareholders' Mandate for the Authority to the Company to Purchase Its Own Shares up to Ten Per Centum (10%) of the Total Number of Issued Shares ("Proposed Renewal of Share Buy-Back Mandate")** **(Ordinary Resolution 7)**

"THAT subject always to the Act, the Constitution of the Company, the ACE Market Listing Requirements of Bursa Securities and all other applicable laws, guidelines, rules and regulations, the Company be and is hereby authorised, to the fullest extent permitted by law, to purchase such number of ordinary shares in the Company as may be determined by the Directors of the Company from time to time through Bursa Securities upon such terms and conditions as the Directors may deem fit and expedient in the interest of the Company provided that:

(i) the aggregate number of ordinary shares in the Company which may be purchased ("Purchased Shares") and/or held by the Company as treasury shares does not exceed ten per centum (10%) of the total number of its issued shares of the Company at any point in time; and

(ii) the maximum funds to be allocated by the Company for the purpose of purchasing the shares shall not exceed the total available retained profits of the Company based on its latest audited financial statements and/or the latest management accounts (where applicable) available at the time of the purchase,

("Proposed Share Buy-Back").

THAT the authority to facilitate the Proposed Share Buy-Back will commence immediately upon passing of this Ordinary Resolution and will continue to be in force until:

(i) the conclusion of the next AGM of the Company following the general meeting at which such resolution was passed, at which time the authority shall lapse unless by ordinary resolution passed at the meeting, the authority is renewed, either unconditionally or subject to conditions;

(ii) the expiration of the period within which the next AGM of the Company is required by law to be held; or

(iii) revoked or varied by ordinary resolution passed by the shareholders of the Company at a general meeting,

whichever is the earliest but shall not as to prejudice the completion of purchase by the Company of its own shares before the aforesaid expiry date and, in any event, in accordance with the ACE Market Listing Requirements of Bursa Securities and any applicable laws, rules, regulations, orders, guidelines and requirements issued by any relevant authorities.

THAT the Directors of the Company be and are hereby authorised, at their discretion, to deal with the Purchased Shares until all the Purchased Shares have been dealt with by the Directors in the following manner as may be permitted by the Act, ACE Market Listing Requirements of Bursa Securities, applicable laws, rules, regulations, guidelines, requirements and/or orders of any relevant authorities for the time being in force:

(i) To cancel all or part of the Purchased Shares;

(ii) To retain all or part of the Purchased Shares as treasury shares as defined in Section 127 of the Act;

(iii) To distribute all or part of the treasury shares as dividends to the shareholders of the Company;

(iv) To resell all or part of the treasury shares;

NOTICE OF TWENTY-SECOND ANNUAL GENERAL MEETING (CONT'D)

6. **Proposed Renewal of Shareholders' Mandate for the Authority to the Company to Purchase Its Own Shares up to Ten Per Centum (10%) of the Total Number of Issued Shares ("Proposed Renewal of Share Buy-Back Mandate") (Cont'd)** **(Ordinary Resolution 7)**

THAT the Directors of the Company be and are hereby authorised, at their discretion, to deal with the Purchased Shares until all the Purchased Shares have been dealt with by the Directors in the following manner as may be permitted by the Act, ACE Market Listing Requirements of Bursa Securities, applicable laws, rules, regulations, guidelines, requirements and/or orders of any relevant authorities for the time being in force: (Cont'd)

(v) To transfer all or part of the treasury shares for the purposes of or under the employees' share scheme established by the Company and/or its subsidiaries;

(vi) To transfer all or part of the treasury shares as purchase consideration;

(vii) To sell, transfer or otherwise use the shares for such other purposes as the Minister charged with the responsibility for companies may by order prescribe; and/or

(viii) To deal with the treasury shares in any other manners as allowed by the Act, ACE Market Listing Requirements of Bursa Securities, applicable laws, rules, regulations, guidelines, requirements and/or orders of any relevant authorities for the time being in force.

AND THAT the Directors of the Company be and are authorised to take all such steps as are necessary or expedient [including without limitation, the opening and maintaining of central depository account(s) under Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), and the entering into all other agreements, arrangements and guarantee with any party or parties] to implement, finalise and give full effect to the Proposed Share Buy-Back with full powers to assent to any conditions, modifications, variations and/or amendments (if any) as may be imposed by the relevant authorities."

7. To consider any other business of which due notice shall be given in accordance with the Companies Act 2016.

BY ORDER OF THE BOARD

ADELINE TANG KOON LING (LS0009611)
SSM PC NO. 202008002271

WONG YUET CHYN (MAICSA 7047163)
SSM PC NO. 202008002451
Company Secretaries

Pulau Pinang
Date: 30 October 2026

NOTICE OF TWENTY-SECOND ANNUAL GENERAL MEETING (CONT'D)

NOTES:-

1. APPOINTMENT OF PROXY

(a) Only a member whose name appear on this Record of Depositors as at 3 December 2026 shall be regarded as a member entitled to attend, speak and vote or to appoint a proxy or proxies to attend, speak and vote at the AGM.

(b) A member entitled to participate in this AGM is entitle to appoint a proxy or attorney or in the case of a corporation, to appoint a duly authorised representative to participate and vote in his place. A proxy may but need not be a member of the Company.

(c) A member of the Company who is entitled to attend and vote at a general meeting of the Company may appoint not more than two (2) proxies to attend and vote instead of the member at the AGM.

(d) Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), it may appoint not more than two (2) proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.

(e) Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. An exempt authorised nominee refers to an authorised nominee defined under the Central Depositories Act which is exempted from compliance with the provisions of Section 25A(1) of the Central Depositories Act.

(f) Where a member appoints more than one (1) proxy, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies.

(g) The instrument appointing a proxy and any authority pursuant to which such an appointment is made by a power of attorney must be deposited with the share registrar's office at DF2-09-02, Level 9, Persoft Tower, 6B, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan not less than forty-eight (48) hours before the time appointed for holding the AGM or adjourned AGM at which the person named in the appointment proposes to vote. A copy of the power of attorney may be accepted provided that it is certified notarially and/or in accordance with the applicable legal requirements in the relevant jurisdiction in which it is executed. The duly completed Form of Proxy transmitted by facsimile or electronic mail will not be accepted.

(h) Please ensure ALL the particulars as required in the Form of Proxy is completed, signed and dated accordingly.

(i) Last date and time for lodging the Form of Proxy is **Wednesday, 9 December 2026** at **2:30 p.m.**.

(j) For a corporate member who has appointed an authorised representative, please deposit the **ORIGINAL** certificate of appointment of authorised representative executed in the manner as stated in the Form of Proxy at the share registrar's office at DF2-09-02, Level 9, Persoft Tower, 6B, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan.

(k) Pursuant to Rule 8.31A of the ACE Market Listing Requirements of Bursa Securities, all the resolutions set in the notice of AGM will be put to vote by way of poll.

(l) The members are advised to refer to the Administrative Guide on the registration and voting process for the AGM.

2. Item 1 of the Agenda – Audited Financial Statements for the financial year ended 30 June 2026

The Audited Financial Statements in Agenda 1 is meant for discussion only as the approval of the shareholders is not required pursuant to the provisions of Sections 248(2) and 340(1)(a) of the Act. Hence, this Agenda is not put forward for voting by shareholders.

3. Ordinary Resolution 1 – Directors' Fees and Benefits

Pursuant to Section 230(1) of the Act, the fees of the Directors and any benefits payable to the Directors shall be approved at a general meeting.

The proposed Ordinary Resolution 1 for the Directors' Fees and Benefits are calculated based on the current Board size and number of scheduled Board and Board Committee meetings to be held from the 22nd AGM until the date of the next AGM. This Ordinary Resolution is to facilitate payment of Directors' Fees and Benefits on a current financial year basis. In the event the proposed amount is insufficient, (e.g. due to more meetings or enlarged Board size), approval will be sought at the next AGM for the shortfall.

NOTICE OF TWENTY-SECOND ANNUAL GENERAL MEETING (CONT'D)

NOTES:- (CONT'D)

4. Ordinary Resolutions 2, 3 and 4 – Re-election of Directors

Mr. Chou Sing Hoan, Pn. Noorliza Binti Ismail, and Dr. Tan Ee Heng are standing for re-election as Directors of the Company and being eligible, have offered themselves for re-election at the 22nd AGM.

The Board had through the Nominating Committee ("NC") carried out the assessment on the Directors and agreed that all Directors meet the criteria as prescribed by Rule 2.20A of the ACE Market Listing Requirements of Bursa Securities on character, experience, integrity, competence and time to effectively discharge their role as Directors.

The Board had also through the NC carried out assessment on the independence of Pn. Noorliza Binti Ismail and Dr. Tan Ee Heng and are satisfied that they met the criteria of independence as prescribed in the ACE Market Listing Requirements of Bursa Securities.

5. Ordinary Resolution 5 – Re-appointment of Auditors

The Board has through the Audit Committee ("AC") assessed the suitability and independence of the External Auditors, Messrs. Daxin KF&C PLT and considered the re-appointment of Messrs. Daxin KF&C PLT as Auditors of the Company. The Board and AC collectively agreed and satisfied that Messrs. Daxin KF&C PLT has the relevant criteria prescribed by Rule 15.21 of the ACE Market Listing Requirements of Bursa Securities.

6. Explanatory Notes on Special Business

(i) Ordinary Resolution 6 – Authority to Issue and Allot Shares of the Company Pursuant to Sections 75 and 76 of the Companies Act 2016

The proposed Ordinary Resolution 6 is for the renewal of the general mandate obtained from the shareholders at the last AGM and empowering the Directors of the Company to issue and allot shares in the Company from time to time and to grant rights to subscribe for shares in the Company, convert any securities into shares in the Company, or allot shares under an agreement or option or offer, provided that the aggregate number of shares allotted pursuant to this resolution does not exceed 10% of the total number of issued shares (excluding treasury shares) of the Company for the time being ("Proposed General Mandate").

The authority for the Proposed General Mandate will, unless revoked or varied by the Company in a general meeting, expire at the conclusion of the next AGM or the expiration of the period within which the next AGM is required by law to be held, whichever is earlier.

The Proposed General Mandate is to provide flexibility to the Company to issue new securities without the need to convene separate general meeting to obtain its shareholders' approval so as to avoid incurring additional cost and time. The purpose of this Proposed General Mandate is for possible fund-raising exercises including but not limited to further placement of shares for purpose of funding current and/or future investment project(s), working capital, repayment of bank borrowings, operational expenditure and acquisition(s).

By approving the issuance and allotment of shares pursuant to Sections 75 and 76 of the Act and the Constitution of the Company, the shareholders having agreed to irrevocably waive their statutory pre-emptive rights pursuant to Section 85 of the Act read together with Clause 61 of the Constitution of the Company, which will result in a dilution to their shareholding percentage in the Company.

As at the date of this notice, no shares had been allotted and issued since the general mandate granted to the Directors by the shareholders at the 21st AGM held on 5 December 2025 which will lapse at the conclusion of the 22nd AGM.

(ii) Ordinary Resolution 7 – Proposed Renewal of Share Buy-Back Mandate

The proposed Ordinary Resolution 7, if passed, will give the Company the authority to purchase its own ordinary shares of up to ten per centum (10%) of the total number of issued shares of the Company. Please refer to the Statement to Shareholders dated 30 October 2026 for further information.

Personal Data Privacy

By registering for the meeting and/or submitting an instrument appointing proxy(ies) and/or representatives to attend, speak and vote at the AGM and/or any adjournment thereof, a member of the Company: (i) consents to the processing of the member's personal data by the Company (or its agents'): (a) for processing and administration of proxies and representatives appointed for the AGM; (b) for preparation and compilation of the attendance lists, minutes and other documents relating to the AGM (which includes any adjournments thereof); and (c) for the Company's (or its agents') compliance with any applicable laws, listing rules, regulations and/or guidelines (collectively "the Purpose"); (ii) warrants that he/she has obtained such proxy(ies)' and/or representative(s)' prior consent for the Company's (or its agents') processing of such proxy(ies)' and/or representative(s)' personal data for the Purposes; and (iii) agrees that the member will indemnify the Company for any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

Note: The term "processing" and "personal data" shall have the meaning as defined in the Personal Data Protection Act, 2010.

STATEMENT ACCOMPANYING NOTICE OF ANNUAL GENERAL MEETING

(Pursuant to Rule 8.29(2) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad)

1. Details of Individuals who are standing for election as Directors

As at the date of this notice, there are no individuals who are standing for election as Directors at the forthcoming 22nd Annual General Meeting ("AGM") of the Company, other than the Directors standing for re-election as set out in the Notice of the 22nd AGM.

2. General Mandate for issue of securities

The Company will seek shareholders' approval for the proposed renewal of general mandate for the issuance and allotment of shares pursuant to Sections 75 and 76 of the Companies Act 2016 and Rule 6.04(3) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

Further details of the proposed general mandate, including the information required under Rule 6.04(3) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad are set out in Explanatory Note 6(i) of the Notice of the 22nd AGM.

ADMINISTRATIVE GUIDE
FOR THE 22ND ANNUAL GENERAL MEETING ("AGM")

Date & Time : Friday, 11 December 2026 at 2:30 p.m.
Venue : The Lounge, Ground Floor, Park Avenue Hotel, E-1, Jalan Indah 2, Taman Sejati Indah, 08000 Sungai Petani, Kedah Darul Aman.

1. REGISTRATION AT THE 22ND AGM

(a) Registration will commence at 1:30 p.m. and will end at a time as directed by the Chairman of the Meeting.

(b) Kindly present your original MyKad or passport (for Non-Malaysian) to the registration personnel at the registration counter for verification.

(c) Upon verification, you are required to sign the Attendance List and will be given a wristband for entry to the meeting venue. There will be no replacement of wristband in the event you lose or misplace the wristband.

(d) Registration on behalf of another person even with his/her original MyKad or passport is strictly **NOT ALLOWED**.

(e) If you are attending the 22nd AGM as shareholder as well as proxy, you will be registered once and will only be given one wristband.

2. ENTITLEMENT TO PARTICIPATE AND APPOINTMENT OF PROXY

Only members whose names appear on the Record of Depositors as at 30 November 2026 shall be eligible to participate in the 22nd AGM or appoint proxy(ies) or corporate representative(s) or attorney(s) and/or the Chairman of the Meeting to participate and vote on his/her behalf.

The hard copy of the Form of Proxy and/or documents relating to the appointment of proxy(ies) or corporate representative(s) or attorney(s) for the 22nd AGM shall be deposited by hand or post with the share registrar's office at DF2-09-02, Level 9, Persoft Tower, 6B, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan not later than **Wednesday, 9 December 2026** at **2:30 p.m.**.

The procedures and requisite documents to be submitted by the respective members are summarised below:-

(I) <u>For Individual Members</u>

If an individual member is unable to participate the 22nd AGM, he/she is encouraged to appoint proxy(ies) or the Chairman of the meeting as his/her proxy and indicate the voting instructions in the Form of Proxy in accordance with the notes and instructions printed therein.

(II) <u>For Corporate Members</u>

Corporate members [through the appointment of Corporate Representative(s) or proxy(ies)] who wish to participate at the 22nd AGM are required to deposit the following documents to the share registrar's office at DF2-09-02, Level 9, Persoft Tower, 6B, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan not later than **Wednesday, 9 December 2026** at **2:30 p.m.**:

(a) Certificate of appointment of its Corporate Representative or Form of Proxy under the seal of the corporation;
(b) Copy of the Corporate Representative's or proxy's MyKad (front and back)/Passport; and
(c) Corporate Representative's or proxy's email address and mobile phone number.

If a corporate member [through the appointment of Corporate Representative(s) or proxy(ies)] is unable to participate the 22nd AGM, the corporate member is encouraged to appoint the Chairman of the Meeting as its proxy and indicate the voting instructions in the Form of Proxy in accordance with the notes and instructions printed therein.

ADMINISTRATIVE GUIDE
FOR THE 22ND ANNUAL GENERAL MEETING ("AGM") (CONT'D)

2. ENTITLEMENT TO PARTICIPATE AND APPOINTMENT OF PROXY (CONT'D)

The procedures and requisite documents to be submitted by the respective members are summarised below:- (Cont'd)

(III) For Institutional Members

The beneficiaries of the shares under a Nominee Company's CDS account ("Institutional member(s)") who wish to participate at the 22nd AGM may request its Nominee Company to appoint him/her as a proxy to participate at the 22nd AGM. The Nominee Company is required to deposit the following documents to the share registrar's office at DF2-09-02, Level 9, Persoft Tower, 6B, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan not later than **Wednesday, 9 December 2026** at **2:30 p.m.**:

(a) Form of Proxy under the seal of the Nominee Company;
(b) Copy of the proxy's MyKad (front and back)/Passport; and
(c) Proxy's email address and mobile phone number.

If an institutional member is unable to participate the 22nd AGM, the institutional member is encouraged to appoint the Chairman of the Meeting as its proxy and indicate the voting instructions in the Form of Proxy in accordance with the notes and instructions printed therein.

3. REVOCATION OF PROXY

Please note that if a Shareholder has submitted his/her Form of Proxy prior to the 22nd AGM and subsequently decides to personally participate in the 22nd AGM, the Shareholder may revoke the appointment of his/her proxy by giving written notice to the Company before the commencement of the 22nd AGM. Shareholders are encouraged to notify the Share Registrar in advance to facilitate the revocation and registration process.

4. VOTING AT MEETING

The voting at the 22nd AGM will be conducted on a poll in accordance with Rule 8.31A of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"). The Company has appointed Prosec Share Registration Sdn. Bhd. as the Poll Administrator and Symphony Corporate Services Sdn. Bhd. as Independent Scrutineers to verify the poll results.

Shareholders can proceed to vote on the resolutions before the end of the voting session which will be announced by the Chairman of the Meeting and submit your votes at any time from the commencement of the voting session announced by the Chairman of the Meeting.

The Scrutineers will verify and announce the poll results followed by the Chairman's declaration whether the resolution tabled for voting is duly passed or otherwise.

5. RESULTS OF THE VOTING

The resolutions proposed at the 22nd AGM and the results of the voting for the same will be announced at the 22nd AGM and subsequently via an announcement made by the Company through Bursa Securities at www.bursamalaysia.com.

6. NO RECORDING OR PHOTOGRAPHY

By participating at the 22nd AGM, you agree that no part of the 22nd AGM proceedings may be recorded, photographed, stored in any retrieval systems, reproduced, transmitted or uploaded in any form, platform or social media or by any means whether it is mechanical, electronical, photocopying, recording or otherwise without the prior written consent of the Company. The Company reserves the rights to take appropriate legal actions against anyone who violates this rule.

7. NO DOOR GIFTS OR VOUCHERS

There will be NO distribution of door gifts or vouchers.

8. OTHER INFORMATION FOR ATTENDEES AT THE 22ND AGM

(a) Parking bays are available at Park Avenue Hotel.

(b) Although the wearing of face mask in an enclosed area is now optional, you are encouraged to wear your face mask throughout the meeting session.

ADMINISTRATIVE GUIDE
FOR THE 22ND ANNUAL GENERAL MEETING ("AGM") (CONT'D)

9. ENQUIRY

If you have any enquiries on the above, please contact the following designated persons during office hours on Mondays to Fridays from 9:00 a.m. to 5:30 p.m. (except on public holidays):-

Prosec Share Registration Sdn. Bhd.

Name : Mr. Vemalan a/l Naraynan
Contact No. : 03-3008 1123/ 012-766 8921
Email : sharereg@prosec.com.my

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ADVANCE INFORMATION MARKETING BERHAD
Registration No. 200401006266 (644769-D)
(Incorporated in Malaysia)

FORM OF PROXY

No. of Shares Held:	
CDS Account No.:	

^I/We _____ ^NRIC/ Passport/ Registration No. _____
[Full name in block as per NRIC/ Passport]

of _____
[Address]

Email Address: _____ Contact No.: _____

being member(s) of **Advance Information Marketing Berhad**, (the "Company"), hereby appoint:-

Full Name *(in Block as per NRIC/ Passport)*	**NRIC/ Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			
Email Address:		**Contact No.:**	

^and/or

Full Name *(in Block as per NRIC/ Passport)*	**NRIC/ Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			
Email Address:		**Contact No.:**	

or failing ^him/her, the Chairman of the Meeting, as ^my/our proxy to vote for ^me/us and on ^my/our behalf at the Twenty-Second ("22nd") Annual General Meeting ("AGM") of the Company, which will be held at The Lounge, Ground Floor, Park Avenue Hotel, E-1, Jalan Indah 2, Taman Sejati Indah, 08000 Sungai Petani, Kedah Darul Aman on **Friday, 11 December 2026** at **2:30 p.m.** or any adjournment thereof, and to vote as indicated below:-

Ordinary Resolution	**Description of Ordinary Resolution**	**For**	**Against**
1	Approval on the payment of Directors' Fees and Benefits up to an amount of RM350,000 for the period from the 22nd AGM until the next AGM of the Company.		
2	Re-election of Mr. Chou Sing Hoan as Director of the Company pursuant to Clause 105 of the Company's Constitution.		
3	Re-election of Pn. Noorliza Binti Ismail as Director of the Company pursuant to Clause 105 of the Company's Constitution.		
4	Re-election of Dr. Tan Ee Heng as Director of the Company pursuant to Clause 114 of the Company's Constitution.		
5	Re-appointment of Messrs. Daxin KF&C PLT as Auditors of the Company and to authorise the Directors to fix their remuneration.		
6	Authority to Issue and Allot Shares of the Company pursuant to Sections 75 and 76 of the Companies Act 2016.		
7	Proposed Renewal of Share Buy-Back.		

Please indicate with an "X" in the space provided whether you wish your votes to be cast for or against the Ordinary Resolutions. In the absence of specific direction, your proxy will vote or abstain as he thinks fit.

Signed this _____ day of _____ 2026.

_____
Signature*
Member(s)/Common Seal/Company Stamp

^ *Delete whichever is not applicable*
* *Manner of execution:*
(a) If you are an individual member, please sign where indicated.
(b) If you are a corporate member which has a common seal, this Form of Proxy should be executed under seal in accordance with the constitution of your corporation.
(c) If you are a corporate member which does not have a common seal, this Form of Proxy should be affixed with the rubber stamp of your company (if any) and executed by:
(i) at least two (2) authorised officers, of whom one shall be a director; or
(ii) any director and/or authorised officers in accordance with the laws of the country under which your corporation is incorporated.

Notes:-

1. APPOINTMENT OF PROXY

(a) Only a member whose name appear on this Record of Depositors as at 3 December 2026 shall be regarded as a member entitled to attend, speak and vote or to appoint a proxy or proxies to attend, speak and vote at the AGM.

(b) A member entitled to participate in this AGM is entitle to appoint a proxy or attorney or in the case of a corporation, to appoint a duly authorised representative to participate and vote in his place. A proxy may but need not be a member of the Company.

(c) A member of the Company who is entitled to attend and vote at a general meeting of the Company may appoint not more than two (2) proxies to attend and vote instead of the member at the AGM.

(d) Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), it may appoint not more than two (2) proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.

(e) Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. An exempt authorised nominee refers to an authorised nominee defined under the Central Depositories Act which is exempted from compliance with the provisions of Section 25A(1) of the Central Depositories Act.

(f) Where a member appoints more than one (1) proxy, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies.

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Affix Stamp

The Share Registrar of
ADVANCE INFORMATION MARKETING BERHAD
Registration No. 200401006266 (644769-D)

c/o Prosec Share Registration Sdn. Bhd.
DF2-09-02, Level 9, Persoft Tower
6B, Persiaran Tropicana
Tropicana Golf & Country Resort
47410 Petaling Jaya
Selangor Darul Ehsan

Please fold here

(g) The instrument appointing a proxy and any authority pursuant to which such an appointment is made by a power of attorney must be deposited with the share registrar's office at DF2-09-02, Level 9, Persoft Tower, 6B, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan not less than forty-eight (48) hours before the time appointed for holding the AGM or adjourned AGM at which the person named in the appointment proposes to vote. A copy of the power of attorney may be accepted provided that it is certified notarially and/or in accordance with the applicable legal requirements in the relevant jurisdiction in which it is executed. The duly completed Form of Proxy transmitted by facsimile or electronic mail will not be accepted.

(h) Please ensure ALL the particulars as required in the Form of Proxy is completed, signed and dated accordingly.

(i) Last date and time for lodging the Form of Proxy is **Wednesday, 9 December 2026** at **2:30 p.m.**.

(j) For a corporate member who has appointed an authorised representative, please deposit the ORIGINAL certificate of appointment of authorised representative executed in the manner as stated in the Form of Proxy at the share registrar's office at DF2-09-02, Level 9, Persoft Tower, 6B, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan.

(k) Pursuant to Rule 8.31A of the ACE Market Listing Requirements of Bursa Securities, all the resolutions set in the notice of AGM will be put to vote by way of poll.

(l) The members are advised to refer to the Administrative Guide on the registration and voting process for the AGM.

www.aim-net.com.my



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