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CORPORATE INFORMATION

Board Of Directors

Chou Sing Hoan
(Executive Director)
(Appointed on 17 March 2025)

Dato' Lim Choo Hooi
(Independent Non-Executive Director)
(Appointed on 17 March 2025)

Noorliza Binti Ismail
(Independent Non-Executive Director)
(Appointed on 17 March 2025)

Wong Foo Sim
(Independent Non-Executive Director)
(Appointed on 30 April 2025)

Dr. Lo Zhen Hao
(Independent Non-Executive Director)
(Appointed on 30 April 2025)

AUDIT COMMITTEE

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

NOMINATING COMMITTEE

Noorliza Binti Ismail (Chairman)
Dr. Lo Zhen Hao
Wong Foo Sim

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
Wong Foo Sim

COMPANY SECRETARY

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

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

WEBSITE

www.aim-net.com.my

REGISTERED OFFICE

1-10, Medan Perniagaan Pauh Jaya
Jalan Baru
13700 Perai
Pulau Pinang
Tel No. : 04-390 8009
Email : secretary@prosec.com.my

HEAD OFFICE

No. 18, Jalan Balam
51100 Kuala Lumpur
Tel No. : 03-4043 2699
Fax No.: 03-4043 2690

SHARE REGISTRAR

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.
Tel No. : 03-3008 1123
Fax No. : 03-3008 1124
Email: sharereg@prosec.com.my

AUDITORS

Messrs. SBY Partners PLT
202106000003 (LLP0026726-LCA) & AF0660
Wisma SBY, 9-C,
Jalan Medan Tuanku
Medan Tuanku
50350 Kuala Lumpur,
Wilayah Persekutuan
Tel No. : 03-2693 8837
Fax No. : 03-2693 8836

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") formally known as "CONSTANT". This year, Medix has become 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.

In 2025, we opened seven (7) retail Medix outlets across Klang Valley.

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

PT CLS System

100%

Medix Wellness
Sdn Bhd
(Formerly known as
Advance Medipharm
Solutions Sdn Bhd)

100%

Advance Health
Solutions Sdn Bhd
(Formerly known as
Mypolicy Sdn Bhd)

100%

100%

Angkara Setia
Development Sdn Bhd

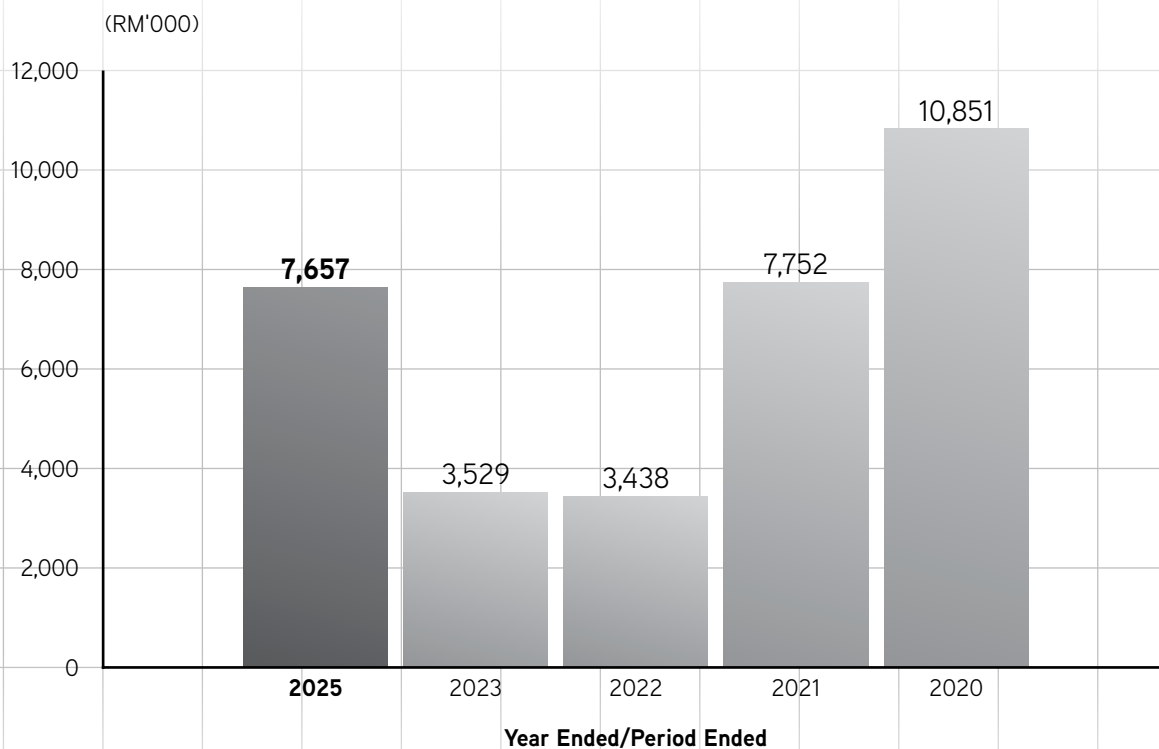
100%

Advanced Supply Chain
Solutions Sdn Bhd

FIVE YEARS FINANCIAL HIGHLIGHTS

Financial Summary	Year Ended/Period Ended				
	2025 RM'000	2023 RM'000	2022 RM'000	2021 RM'000	2020 RM'000
Revenue	7,657	3,529	3,438	7,752	10,851
Loss Before Tax	(11,099)	(4,747)	(4,434)	(5,187)	(3,821)
Loss Attributable to Shareholders	(11,076)	(4,730)	(4,443)	(5,162)	(3,795)
Paid up Capital	53,511	53,511	28,052	28,052	28,052
Shareholders' Equity	16,249	29,864	8,705	12,527	19,567
Total Assets	20,915	40,633	11,396	15,740	22,316
Per Share					
Loss Per Share (Sen)	(2.84)	(4.75)	(5.01)	(5.82)	(4.28)
Net Assets Per Share (Sen)	4.16	7.65	9.82	14.13	22.06

5 YEARS REVENUE CHART



Note: Company has changed its financial year end from 31 December to 30 June.

DIRECTORS' PROFILE

Chou Sing Hoan

Executive Director

Years of Age

53

Nationality

Malaysian

Gender

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 27 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.

Mr. Chou currently 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

Years of Age

55

Nationality

Malaysian

Gender

Male

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

Years of Age

61

Nationality

Malaysian

Gender

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

Wong Foo Sim

Independent Non-Executive Director

Years of Age

48

Nationality

Malaysian

Gender

Male

Chairman of Audit Committee
Member of Nominating Committee
Member of Risk Management 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 currently also serves as an Independent Non-Executive Director of G Capital Berhad.

Dr. Lo Zhen Hao

Independent Non-Executive Director

Years of Age

30

Nationality

Malaysian

Gender

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.

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 period ended 30 June 2025.

PROFILE OF KEY SENIOR MANAGEMENT

Chin Siew Yong

General Manager

Years of Age

49

Nationality

Malaysian

Gender

Female

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

With over 15 years of experience in corporate and operational management, Ms. Chin Siew Yong 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.

Teo Loi Kien

Finance Manager

Years of Age

30

Nationality

Malaysian

Gender

Male

Mr. Teo joined Company in July 2025 as Finance Manager.

He obtained his Bachelor's Degree in Accounting from Tunku Abdul Rahman University of Management and Technology (TAR UMT). He is also a member of the Malaysian Institute of Accountants (MIA) and the Association of Chartered Certified Accountants (ACCA).

He began his career as an External Auditor with KPMG PLT in June 2019, before joining Deloitte PLT as in January 2023 and serve until Dec 2024 as an Assistant Manager. He then assumed the position of Internal Audit Manager at Hong Leong Bank Berhad in January 2025.

He has accumulated extensive experience across various industries, including wholesales and retailed, manufacturing, real estate investment, healthcare, telecommunications and consumer products. During his service in KPMG PLT, he has also involved in clients' Initial Public Offering (IPO) exercises.

Anthonius

IT Manager

Years of Age

50

Nationality

Indonesian

Gender

Male

Mr Anthonius was appointed as IT Manager of the Company since 2011.

He holds Bachelor Degree in Electronic Engineering at Atma Jaya University Jakarta. He has work experience for more than 25 years in IT field and has been working at AIM for 20 years. He began his career as programmer in one of the credit cards terminal providers at Jakarta and was then recruited by the Company's subsidiary to work as system specialist which provides services in system infrastructure, system analyst and system optimisation.

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 period ended 30 June 2025.

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.

The first pharmacy outlet, opened in 2022 and ceased operations in May 2024 due to an underperforming, non-strategic location. However, as part of the Group’s business expansion strategy, six new outlets were subsequently opened across Klang Valley.

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 period 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 Period Ended (“FPE”) 30 June 2025, the Group recorded a total revenue of RM7.66 million, marking a strong 117% growth from RM3.53 million in the previous year. This significant improvement was mainly driven by the strong performance of the Trading segment, which has become the Group’s primary revenue contributor during the year.

The Trading segment, which represents the Group’s retail pharmacy business, contributed RM3.99 million or 52% of total revenue, marking a substantial increase from RM0.66 million in the preceding year. The growth was primarily attributed to the expansion of retail outlets within the Klang Valley and improved sales volume across existing stores. As of FPE 30 June 2025, the Group operated seven outlets, with each generating an average revenue of approximately RM0.57 million.

Meanwhile, the BPO segment recorded revenue of RM3.67 million, a modest 28% increase from RM2.86 million in the previous year. The growth was mainly supported by stronger demand in the Malaysia market, which offset the impact of downsizing activities in Indonesia since late 2024.

Overall, the Group’s continued diversification efforts and expansion into the retail pharmacy sector have strengthened its revenue base. Management remains focused on enhancing operational efficiency, optimizing outlet performance, and exploring new opportunities to sustain the Group’s growth momentum in the coming financial year.

Breakdown of total Group’s Revenue

2025	BPO RM'000	Trading RM'000	Total RM'000	2023	BPO RM'000	Trading RM'000	Total RM'000
Malaysia	2,414	3,984	6,398	Malaysia	1,116	665	1,781
Indonesia	1,259	-	1,259	Indonesia	1,748	-	1,748
Total	3,673	3,984	7,657	Total	2,864	665	3,529

Variance (RM)				Variance (%)			
	BPO RM'000	Trading RM'000	Total RM'000		BPO RM'000	Trading RM'000	Total RM'000
Malaysia	1,298	3,319	4,617	Malaysia	116%	499%	259%
Indonesia	(489)	-	(489)	Indonesia	-28%	-	-28%
Total	809	3,319	4,128	Total	28%	499%	117%

MANAGEMENT DISCUSSION AND ANALYSIS

FINANCIAL REVIEW (CONT'D)

The Group reported a loss before tax of RM11.10 million in FPE 30 June 2025, reflecting an increase of 134% compared to the previous year's loss before tax of RM4.75 million.

The increase in losses for the FPE 30 June 2025 was primarily due to higher non-operating expenses, largely driven by the initial setup costs of the newly established pharmacy business. It is common for new outlets to incur significant startup expenses, and a gestation period is expected before the business achieves profitability. However, the downsizing of the BPO segment in Indonesia contributed to a reduction in overall losses compared to the previous financial year.

As at 30 June 2025, the Group's non-current assets recorded a marginal increase of approximately RM1.17 million, primarily due to higher investments in property, plant, and equipment amounting to RM3.51 million, following the launch of seven new pharmacy outlets. This increase was partially offset by a fair value loss of RM2.58 million on quoted investments, as the share price declined from RM0.19 to RM0.03.

Current assets declined significantly to RM9.52 million from RM30.41 million in the prior year, mainly due to a reduction in short-term investments in money market funds by RM19.82 million and a decrease in cash and bank balances by RM9.38 million. These reductions aligned with the Group's investments in opening new outlets and working capital requirements, including inventory purchases, property and equipment acquisitions, and security deposits.

The Group's non-current liabilities increased slightly from RM1.70 million to RM1.75 million as at 30 June 2025, primarily due to increases in deferred tax liabilities and lease liabilities, partially offset by the decrease in bank borrowing.

Conversely, current liabilities declined from RM9.07 million in 2023 to RM2.92 million in 2025, largely due to the refund of excess rights issue subscription proceeds amounting to approximately RM7.7 million in January 2024.

CAPITAL STRUCTURE AND CAPITAL RESOURCES

As part of its expansion strategy, the Group allocated a significant portion of the approved rights issue proceeds to establish new pharmacy outlets. As of 30 June 2025, cash and cash equivalents stood at RM0.209 million, a significant decrease from RM9.592 million in the previous year. Despite the lower cash balance, the ongoing sales from pharmacy outlets continue to generate cash flow for future operations.

In line with a balanced financial approach, the Group remains committed to maintaining a prudent alignment between its available banking facilities and overall debt position. Total borrowings stood at RM1.870 million as of 30 June 2025, reflecting a slight decrease of RM0.136 million from RM2.006 million in the prior year.

Capital expenditure for FPE 30 June 2025 totaled approximately RM6.421 million. Moving forward, the Group intends to fund its working capital and capital expenditure primarily through internally generated funds.

SEGMENTAL REVIEW

The retail pharmacy business has taken over the BPO segment and become the Group's primary revenue contributor. This is due to the reason that, with the Group's strategic diversification into the retail pharmacy business, this segment has surpassed BPO as the key growth driver in the year.

Moving forward, the Group is placing greater emphasis on expanding its retail pharmacy business by enhancing profit margins, strengthening customer loyalty, and optimizing operational efficiencies. Nonetheless, efforts to expand the clientele base within Malaysia's BPO segment remain ongoing, ensuring sustainable contributions from this division.

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

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

Collectively, the forecast for 2026 is expected to show better contributions with more pharmacy outlets coming onstream than the year before. The potential growth of both the retail pharmacy and BPO is expected to augur well for the Group's financial performance.

In addition, the Proposed Share Capital Reduction exercise in 2025 will eventually accurately reflect the Group's better financial position by eliminating the accumulated losses of our Company via the cancellation of our Company's issued share. The Exercise will also enhance the Company's ability to declare and pay dividends out of the retained earnings in the future and provide a better financial platform for our Group's future growth moving forward.

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 FPE 30 June 2025.

SUSTAINABILITY STATEMENT 2025

Message from the Executive Director

Dear Valued Stakeholders,

It is my pleasure to present the 2025 Sustainability Report of Advance Information Marketing Berhad ("AIM" or "the Company"). As we navigate the evolving landscape of the technology and retail industry, we remain steadfast in our commitment to delivering exceptional value to our customers, empowering our employees, protecting our planet, and upholding the highest standards of governance and ethics.

Customer Focus and Innovation

Our customers are at the heart of everything we do. By combining data-driven insights, loyalty solutions, and personalised engagement, we aim to build lasting relationships that go beyond transactions. With a growing presence in digital marketing and retail business, AIM is committed to enhancing customer experience through trust, convenience, and innovation. Ensuring the highest levels of data protection and service quality, we aspire to be a trusted partner in both the digital solutions and healthcare retail ecosystems.

Our People, Our Strength

Our people are our greatest asset. We are dedicated to enhancing employee well-being, strengthening workplace safety, and fostering a culture of growth and continuous learning. By promoting inclusion, communication, and engagement across all levels. Through robust monitoring and evaluation, we ensure that our labour practices uphold the highest standards of human rights, diversity, and equity.

Environmental Responsibility

As we work toward a more sustainable future, resource efficiency and environmental responsibility are central to our strategy. We continue to adopt energy-efficient practices within our offices, digital operations, and retail outlets, while promoting responsible waste management and e-waste disposal. Through continuous improvement and innovation, we aim to reduce our environmental footprint and contribute to a greener, more sustainable business ecosystem.

Sustainable Supply Chain

Sustainability extends beyond our operations and into our supply chain. We are committed to promoting circularity by minimising waste, maximising resource efficiency, and encouraging responsible sourcing across both our digital and retail segments.

Governance and Integrity

Integrity is the cornerstone of our business. We continue to strengthen our anti-bribery and anti-corruption frameworks, ensuring that our conduct reflects transparency, fairness, and accountability. Our governance structure is designed to safeguard stakeholder interests and maintain compliance with all applicable laws and regulations.

At AIM, we recognise that our responsibility extends beyond the services we deliver or sell. By aligning our operations with sustainable practices, we aim to create shared value for our stakeholders and contribute positively to Malaysia's digital economy and healthcare landscape.

CHOU SING HOAN
EXECUTIVE DIRECTOR

SUSTAINABILITY STATEMENT 2025

ABOUT THIS SUSTAINABILITY STATEMENT



The Board of Directors (the "Board") of AIM is pleased to present its annual Sustainability Statement ("the Statement"), which provides comprehensive overview of the Group's sustainability performance during the period period from 1 January 2024 to 30 June 2025 ("FPE 2025").

AIM recognises that its responsibility to its stakeholders is to deliver sustainable financial results and uphold good corporate governance.

This Statement covers aspects of the Group's economic, environmental, and social performance and aspects of governance that reflect our commitment to sustainability.

Our principles on sustainable development are ingrained in the policies and procedures of the business within the Group. We actively and continuously review and improve our policies and procedures, integrating our principles in all our operations. In gearing up towards a stronger and more comprehensive sustainability approach, we have developed a sustainability commitment.

The disclosures in this Statement have been prepared in accordance with International Financial Reporting Standards ("IFRS") which establish Guiding Principles and Content Elements allowing the Group to produce integrated report. We address the disclosures of organisational overview, governance structure, business model, risks and opportunities, strategy, performance, and outlook of the Group. The Statement, which showcases our United Nation Sustainable Development Goals ("UNSDG") complies with the Sustainability Reporting Guide ("SRG") as well as toolkit issued by Bursa Securities, Global Reporting Initiative ("GRI") Standards and Task Force on Climate-related Financial Disclosures ("TCFD") Recommendations.



SUSTAINABILITY STATEMENT 2025

SUSTAINABILITY GOVERNANCE STRUCTURE

Sustainability requires a top-down approach, where the Board plays a pivotal role in leading the Group towards achieving its goals and targets. The Group has established a governance structure for effective oversight and implementation of sustainability initiatives.

A top-down approach signifies that decision-making, and leadership originates from the highest levels of an organisation, particularly Board. This suggests that for sustainability efforts to be successful, the Board must take an active and leading role in guiding the organisation toward its sustainability goals and targets. Their involvement is essential in setting the vision, allocating resources, and fostering a culture that prioritises sustainable practices.

To support this approach, the Group has created a governance structure. This structure is designed to ensure that there is effective oversight, meaning that there are systems in place to monitor and evaluate sustainability initiatives. It aims to guarantee accountability and transparency in how sustainability efforts are implemented. The governance structure helps coordinate activities, engage different stakeholders, and ensure that the sustainability objectives align with the overall strategy of the organisation.

In summary, a top-down approach led by the Board, combined with a robust governance framework, is critical for successfully implementing and overseeing sustainability initiatives within the Group.



STAKEHOLDER ENGAGEMENT

AIM has a broad range of stakeholder groups that have an effect on or are affected by the Group and our activities. Our key stakeholder groups include shareholders, financiers and investors, government agencies and regulators, customers, employees and suppliers. They are identified based on their different levels of influence over and dependence on our business.

As a Group, we aim to maintain constructive channels of communication with all our key stakeholder groups. Thus, regular engagements are held through both formal and informal channels. These interactions help us to identify relevant material issues and provide insights into emerging opportunities and risks whilst responding to their needs more effectively.

SUSTAINABILITY STATEMENT 2025

STAKEHOLDER ENGAGEMENT (CONT'D)

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 2021 ("MCCG").
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 2025

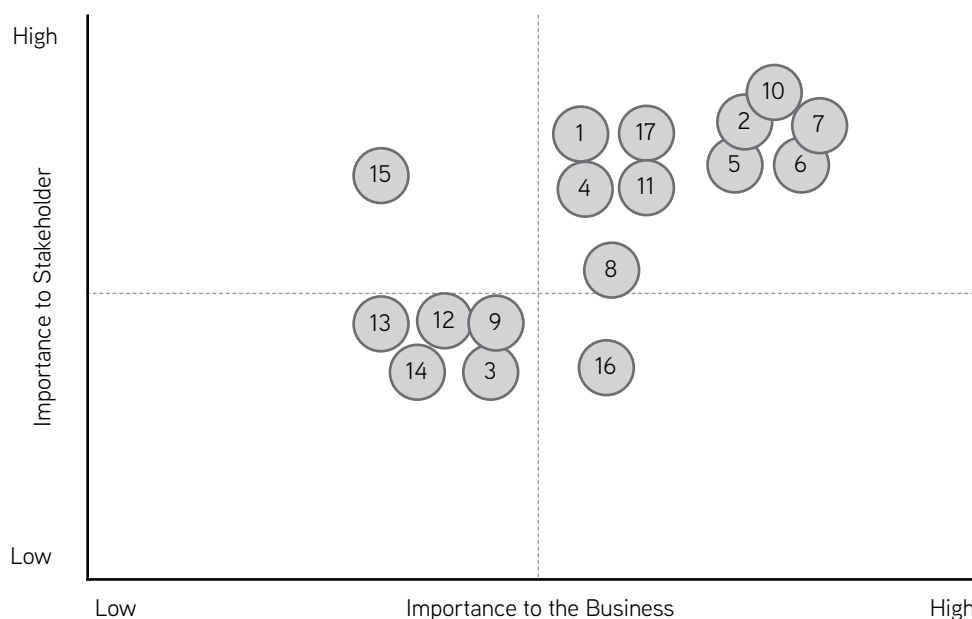
MATERIALITY ASSESSMENT

An effective Environmental, Social and Governance ("ESG") strategy begins with understanding the highest priority topics for the Group's business and stakeholders. An ESG materiality assessment is a process that weighs the impacts of ESG issues and their importance to both a company and its key stakeholders. The assessment gathers and analyses stakeholder feedback to provide insights into future trends, business risks and opportunities. These help the Group to establish ESG strategic priorities, build a strong corporate value proposition, and set goals and targets.

This has been done through a thorough process of identification, ranking and verification which led to the result on the level of importance these material sustainability matters have on the Group's business operations as well as our stakeholders.

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 2025

SUSTAINABILITY FRAMEWORK

AIM's sustainability framework has been refined to align with our business strategy and is guided by the Group's Vision and Mission. Through our framework, we aspire to meet the needs of our stakeholders, reduce our environmental impact as well as contribute positively to the local communities where we operate. We aim to deliver the objectives under each focus area by addressing the concerns related to each of our material matters. Accordingly, we have set targets to enable us to accelerate and monitor our sustainability performance. By linking these targets to a performance scorecard, we are able to track our progress and ensure that we are making continuous improvements towards these targets.

Our Vision:

To be the regional Business Processes Outsourcing ("BPO") 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	ENVIRONMENT	SOCIAL	GOVERNANCE
Create economic and shared value for the mutual benefit of all stakeholders.	Commit to environmental conservation by utilising resources wisely and maintaining ecological balance.	Conduct business with ethics and concern for social - responsibility while participating in enhancing - society's quality of life.	Ensure fairness, transparency and accountability are upheld in daily business conduct.
1. Financial Performance 2. Procurement and Supply Chain Management	1. Recycle Materials 2. Energy and Climate Change 3. Water Management	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	1. Corporate Governance 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 2025

ECONOMIC PERFORMANCE



RELATED UNSDGs:



OUR TARGET

AIM's financial performance underpins our commitment to creating long-term value and advancing our sustainability goals. We are devoted to fostering employment and providing quality job opportunities, recognizing their vital contribution to economic resilience, social cohesion, and the empowerment of local communities. Our overarching objective is to sustain lasting resilience by optimizing asset efficiency and ensuring equitable value distribution among all stakeholders.

OUR APPROACH

AIM's strategy for sustaining and enhancing long-term economic performance is anchored in a multi-faceted approach that promotes resilience, agility, and future readiness. At the core of this strategy lies the disciplined execution of our business plan, which sets out clear objectives for innovation, operational efficiency, and revenue diversification. We remain highly attuned to evolving market dynamics and customer expectations, enabling us to respond swiftly and effectively in a rapidly changing business environment.

Our strong balance sheet and prudent cash flow management continue to underpin financial stability, empowering us to invest strategically in growth opportunities and navigate market volatility. We are also committed to leveraging technological advancements to drive value creation across our business units.

SUSTAINABILITY STATEMENT 2025

ECONOMIC PERFORMANCE

OUR PERFORMANCE

When assessing financial performance, it is vital to look beyond profitability and consider the broader economic value a company generates and shares. At AIM, we are strongly committed to creating and distributing sustainable economic value across our stakeholder ecosystem. By embedding efficiency and sustainability into every facet of our operations, we aim to deliver consistent, long-term value.

Our ongoing investments in talent development, operational excellence, and advanced technologies empower us to provide high-quality, tailored solutions that anticipate and meet evolving customer needs. We believe that transparent and equitable distribution of economic value is essential to building trust, strengthening stakeholder confidence, and nurturing enduring partnerships. In line with this commitment, we strive to offer competitive compensation to our employees and suppliers while ensuring responsible and fair returns for our shareholders.

Our direct economic impacts are reflected in the financial contributions arising directly from our business activities, including:

Employee Wages

Providing good salaries and comprehensive benefits is fundamental to supporting the well-being of our employees and their families. At AIM, fair compensation is more than a business practice, it reflects our commitment to valuing our people. By ensuring equitable remuneration, we not only enhance the financial security and job satisfaction of our workforce but also play a meaningful role in strengthening the socioeconomic fabric of the communities in which we operate.

Group Revenues and Profits

The revenues we generate, and the profits retained after expenses serve as key indicators of our financial health and long-term sustainability. These figures reflect the efficiency of our operations, the strength of our business strategy, and our capability to consistently create and deliver value for all stakeholders. Strong financial performance enables us to reinvest in growth, innovation, and people, reinforcing our commitment to sustainable value creation.

Taxes Paid

Taxes paid on our profits, income, and business activities represent a vital part of our contribution to society. These payments support government efforts in funding essential public services and infrastructure, including education, healthcare, and transportation, thereby playing a direct role in national development and societal well-being. Through these economic contributions, AIM reinforces its role as a responsible corporate citizen, committed to creating positive impact at both local and national levels.

During FPE 2025, the Group recorded a total revenue of RM7.65 million, with 52% contributed by retail sales and 48% from managed customer loyalty services. This performance underscores AIM's continued commitment to delivering sustainable value to its stakeholders, as illustrated in the table below.

	FPE 2025 (RM)
Economic value generated (Revenue and Other Income)	7,917,853
Economic value distributed: -	
- Operating costs	6,049,426
- Employee wages and benefits	827,012
- Payment to providers of capital (Dividend and financing cost)	266,000
- Payment to government (Tax)	8,152
- Community investment	-
Economic value retained	767,263

SUSTAINABILITY STATEMENT 2025

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:
AIM emphasises the use of renewable energy to minimise GHG emissions and contributes to a lower carbon footprint and supports global efforts to combat climate change.

SUSTAINABILITY STATEMENT 2025

OUR APPROACH (CONT'D)

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 Light Emitting Diode ("LEDs"):

Transitioning from halogen to LED lighting will significantly lower energy consumption and reduce operational costs.

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 refer to direct GHG emissions from sources that are owned or controlled by the organisation.

For FPE 2025, We noted that there were no fuel claims submitted by the Company Directors. This indicates that either the Directors did not incur any fuel-related expenses that required reimbursement during the year, or they chose not to claim such expenses. As a result, no fuel-related reimbursements were recorded in the company's accounts for FPE 2025.

SUSTAINABILITY STATEMENT 2025

OUR PERFORMANCE (CONT'D)

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, electricity consumption for AIM's Headquarters (HQ) and retail pharmacies was recorded as follows:

Office (HQ)

Year	Electricity Consumption (kWh)	Total Emissions (kg CO ₂ e)	Carbon Footprint Generated (tCO ₂ e)
FPE 2025	78,777	45,969.77	45.97

Outlet (Retail)

Year	Electricity Consumption (kWh)	Total Emissions (kg CO ₂ e)	Carbon Footprint Generated (tCO ₂ e)
FPE 2025	46,917	27,006.53	27.01

For FPE 2025, the total electricity consumption was 125,694 kWh, resulting in Scope 2 emissions of 72,976.30 kg CO₂e, equivalent to a carbon footprint of 72.98 tCO₂e.

WATER MANAGEMENT

For FPE 2025, water consumption for AIM's Headquarters (HQ) and retail pharmacies was recorded as follows:

Office (HQ)

Year	Water Consumption (m ³)	Megalitres (ML)
FPE 2025	368	0.368

Outlet (Retail)

Year	Water Consumption (m ³)	Megalitres (ML)
FPE 2025	209	0.209

For FPE 2025, the total water consumption was 577 m³, equivalent to 0.577 ML.

SUSTAINABILITY STATEMENT 2025

LABOUR PRACTICE & HUMAN RIGHTS



RELATED UNSDGs:



OUR TARGET

AIM 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 2025

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 2025

OUR PERFORMANCE

Total hours of training by employee category

Demonstrating our commitment to developing a skilled and future-ready workforce, AIM recorded 16 hours of employee training involving three participants during FPE 2025. The training initiatives focused on building industry-relevant expertise and advancing employees' professional capabilities

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

Percentage of employees that are contractors or temporary staff

Employee	FPE 2025
<i>Permanent</i>	79%
<i>Contractual / Temporary</i>	21%
Total	100%

- Permanent Employees (79%)

The majority of AIM'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 (21%)

Temporary or contractual staff form a significant portion of the workforce, providing flexibility to adapt to changing operational demands. Moving forward, AIM 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

For FPE 2025, AIM recorded a total of 22 employees resigning from different employee categories. This turnover data is essential for evaluating workforce dynamics and identifying areas for improvement in employee retention strategies.

Employee Category	FPE 2025
<i>Management</i>	3
<i>Executive</i>	15
<i>Non-Executive</i>	4
Total	22

For FPE 2025, the majority of resignations (68%) were recorded in the Executive category, indicating potential challenges in retaining employees at this level. Both Management and Non-Executive categories saw 32% turnover in total. This stability suggests a higher level of satisfaction or engagement among employees in these categories.

Number of substantiated complaints concerning human rights violations

AIM is proud to report that for FPE 2025, there were zero substantiated complaints concerning human rights violations across our operations. This achievement underscores our unwavering commitment to upholding and promoting human rights as a core principle of our business ethics and corporate governance.

Employee Category	FPE 2025
<i>Management</i>	Nil
<i>Executive</i>	Nil
<i>Non-Executive</i>	Nil
Total	Nil

SUSTAINABILITY STATEMENT 2025

CUSTOMER EXCELLENCE



RELATED UNSDGs:



OUR TARGET

At AIM, we understand that customer satisfaction and loyalty form the foundation of our sustained success and play a critical role in upholding our reputation in the retail and technology industry. Our commitment to excellence drives us to place customers at the heart of everything we do. To achieve this, we actively seek and value customer feedback, using it as a vital tool to refine and improve our offerings. By listening to their needs and preferences, we can tailor our products and services to exceed expectations, ensuring that every customer interaction reflects our dedication to quality and innovation. Additionally, we continually review and enhance our operational standards to maintain a superior level of service, reinforcing trust and fostering long-term relationships with our customers. Through these efforts, we aim not only to meet but to surpass customer expectations, solidifying our position as a brand synonymous with reliability, excellence, and customer-centricity.

OUR APPROACH

As part of AIM'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 AIM's position in the technology industry while creating a seamless and rewarding customer experience.

- 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 2025

OUR APPROACH (CONT'D)

- 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 AIM's presence in the market. Continuous brand exposure will ensure that AIM remains top-of-mind for potential customers, particularly during the decision-making process.

OUR PERFORMANCE

At AIM, we take the protection of customer privacy and data security as a top priority, recognising that safeguarding sensitive information is essential to building trust and maintaining strong customer relationships. Our commitment to maintaining the highest standards of cybersecurity practices has enabled us to uphold an exemplary track record. For FPE 2025, the number of substantiated complaints concerning breaches of customer privacy or data losses stands at zero.

Employee Category	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data
FPE 2025	Nil

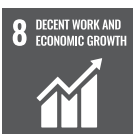
This achievement reflects our unwavering focus on implementing robust measures to prevent data breaches, including continuous monitoring of our systems, deploying advanced cybersecurity technologies, and adhering to industry best practices. Additionally, we ensure transparency in communicating how customer data is protected and provide clear guidelines on data usage. Our proactive approach to data protection not only safeguards the privacy of our customers but also enhances their confidence in our services, solidifying AIM's reputation as a trusted and reliable partner in the technology industry.

SUSTAINABILITY STATEMENT 2025

DIVERSITY & INCLUSIVITY



RELATED UNSDGs:



OUR TARGET

Diversity and inclusivity at workplace provide us with a competitive advantage by enabling access to a broad spectrum of knowledge, perspectives, and ideas. In alignment with this belief, we are committed to fostering equal employment opportunities and non-discrimination by actively embracing diversity in gender, race, religion, age, and nationality. We strive to cultivate a culture that celebrates and respects differences, champions equality, and supports personal and professional growth, empowering individuals to achieve their fullest potential.

OUR APPROACH

At AIM, we are committed to upholding fair employment practices and regularly assessing our recruitment processes to ensure equality at every stage, as outlined in our Recruitment Procedures. Employees are offered competitive wages, free from any form of gender-based discrimination. Career advancement, recognition, and rewards are determined fairly and objectively, with decisions based solely on performance and merit.

Aligned with our vision to promote female leadership within the organisation, we are dedicated to achieving equitable gender representation at all levels. We are committed to ensuring a minimum of 30% women's participation in leadership roles at the Management level, reflecting our strong advocacy for diversity in leadership. This commitment extends to the Board level, where we ensure women's participation in leadership roles to 30% by 2030. This represents a strategic goal to improve female representation in senior decision-making roles.

SUSTAINABILITY STATEMENT 2025

OUR APPROACH (CONT'D)

Our commitment to providing a safe and inclusive work environment, free from discrimination based on backgrounds, beliefs, or abilities, is further reinforced through our adherence to Human Rights and robust grievance mechanisms. These measures reflect our dedication to ensuring that every individual feels respected and protected from any form of harassment.

This ensured fair labour practices, zero-tolerance for child labour and any form of forced labour, protection against discrimination and harassment, freedom of association and collective bargaining, and grievance mechanisms, among others.

We have communicated to all our employees and workers about our grievance handling process and whistleblowing policy. Our whistleblowing channels offer employees a safe and confidential way to report anonymously any violation of labour practices, disputes, and inappropriate behaviour. We guarantee the protection of the whistleblower's identity throughout investigation and all reports will be taken seriously.

OUR PERFORMANCE

Board Diversity by Gender

Directors (Gender)	FPE 2025
Male	4
Female	1
Total	5

Board Diversity by Age

Directors (Age)	FPE 2025
Under 30	-
30 – 50	2
Above 50	3
Total	5

For FPE 2025, overall Board diversity of AIM consists of 80% male and 20% female. We strongly support for equitable gender representation on our Board and to increase the participation of women in leadership roles to 30%.

Employee Diversity by Gender

Employee Category	FPE 2025	
	Male	Female
Management	2	2
Executive	6	7
Non-Executive	6	31
General Worker	2	-
Total	16	40

SUSTAINABILITY STATEMENT 2025

OUR PERFORMANCE (CONT'D)

Employee Diversity by Age

Employee Category	FPE 2025		
	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

For FPE 2025, AIM's workforce is composed of 29% males and 71% females. This highlights the company's current gender distribution, with a higher proportion of female employees compared to male employees. The Group recognises the importance of gender diversity and aims to continue working toward a more balanced and inclusive workforce. The Group is managed by employees assigned to four designation levels as shown above.

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. AIM 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 2025

COMMUNITY DEVELOPMENT



RELATED UNSDGs:



OUR TARGET

AIM remains committed to driving meaningful social impact within the broader community. Through our CSR initiatives, we actively contribute to the well-being of the communities in which we operate. These efforts include a diverse range of programmes such as community engagement activities and charitable contributions.

At AIM, we believe that cultivating strong, positive relationships between businesses and communities fosters greater social inclusion and delivers long-term, tangible benefits for all stakeholders.

OUR APPROACH

Promote involvement of employees and stakeholders to create sustainable value for society

We advocate the active involvement of our employees and stakeholders in delivering sustainable value for society. We view our stakeholders, including the Group's employees, private sector partners, and government entities, as essential contributors to the welfare of the community. Together, we work hand in hand to promote social progress.

Sharing opportunities, drawing the future

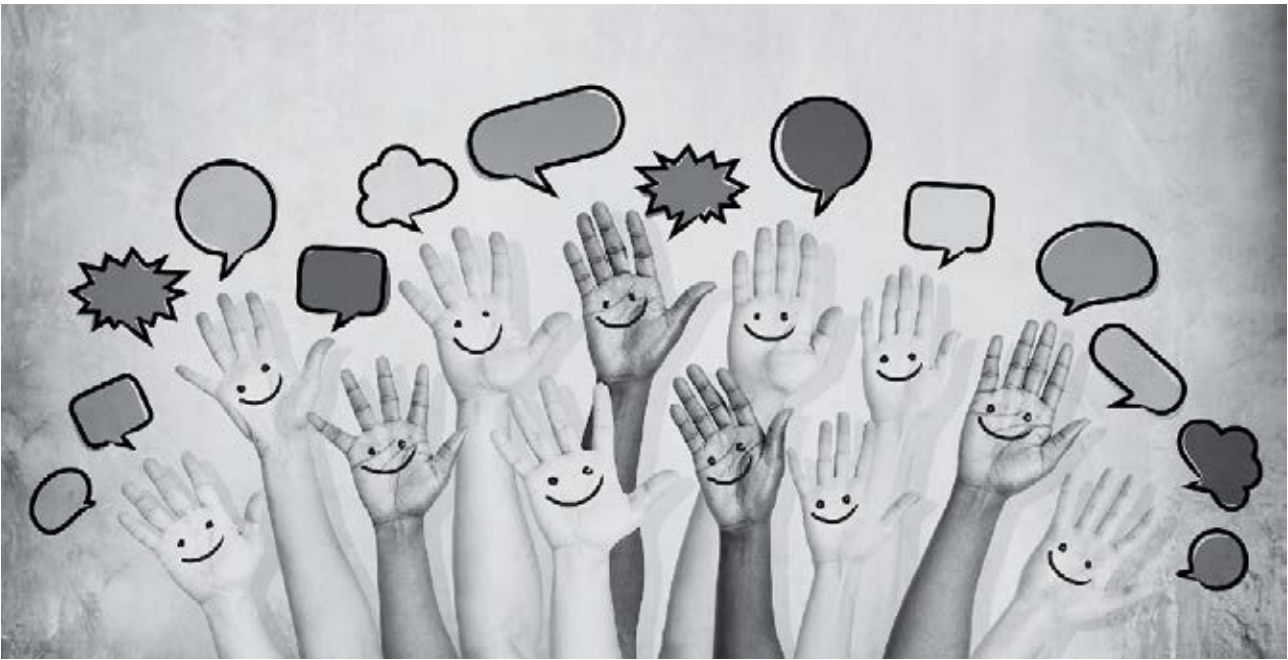
Our employees are encouraged to participate in social development activities to cultivate a sense of community within our workforce, while giving back to the people. In devising CSR programmes, we value and consider employees' proposals based on the potential to create meaningful change.

SUSTAINABILITY STATEMENT 2025

OUR PERFORMANCE

During FPE 2025, AIM did not contribute to its CSR initiatives, with plans to resume and strengthen these efforts in future.

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



SUSTAINABILITY STATEMENT 2025

CORPORATE GOVERNANCE



RELATED UNSDGs:



OUR TARGET

AIM is committed to upholding high ethical standards, recognising their critical role in achieving long-term success. This commitment is evident in the establishment of internal systems and corporate policies aligned with Bursa Malaysia's MCGG, forming a strong foundation for effective and transparent corporate governance across the organisation. To establish and maintain strong ESG governance structures at the Board and management levels, ensuring effective oversight, accountability, and integration of sustainability into the organisation's strategy, risk management, and performance monitoring.

OUR APPROACH

Strengthen corporate governance knowledge

We believe that good governance starts at the top with our Board, who play a vital role in providing strategic oversight and setting the tone for ethical leadership. As stewards of shareholder value, our directors uphold their fiduciary duty to act in the best interests of shareholders. To effectively carry out this responsibility, it is essential that the Board remains well-informed on the latest developments in corporate governance and emerging best practices. By continuously strengthening their knowledge and providing the necessary tools, we empower our Board to navigate complex issues with confidence and contribute meaningfully to the group.

Formulate policies and guidelines for executives, employees, and suppliers

The Group's policies and procedures serve as the guiding framework that shapes our operations and interactions with stakeholders. They are formulated to align with the current laws and regulations and are reviewed periodically to maintain relevancy.

SUSTAINABILITY STATEMENT 2025

OUR APPROACH (CONT'D)

Implement effective policies and guidelines

To ensure the effectiveness of our policies, we take a diligent approach to enforcement. Central to this effort is our risk and compliance management system, involving internal audits and compliance checks to ensure adherence to applicable laws and regulatory requirements. This also helps us in assessing and mitigating potential challenges. As we move forward, we continually improve our processes towards of a sustainable future.

Upholding good corporate governance in managing the organisation

AIM's Board stands as a cornerstone of the Group's ethical governance. Regular forums and executive sharing sessions are organised to foster robust discourse on relevant matters. These sessions provide a platform for candid discussions, strengthening the Board's ability to lead the business effectively.

Adopt the Code of Conduct and guidelines for the management, employees and contractors

We strive to design a work environment that prioritises transparency and accountability through the implementation of relevant policies and guidelines that apply to our management, employees, and contractors. The Group's Code of Conduct is a guiding compass providing clear expectations for ethical behaviours across the organisation.

OUR PERFORMANCE

For FPE 2025, the Group once again demonstrated its resolute towards good corporate governance. Steered by our policies, we achieved compliance with the relevant laws and regulations, with zero known or reported incidents of corruption for FPE 2025. All the existing employees adhered to the Whistleblower Policy, as well as the Anti-Bribery and Anti-Corruption ("ABAC") Policy. AIM has established a dedicated whistleblowing channel under the Whistleblowing Policy, which allows employees and external stakeholders to report improprieties confidentially through email, telephone, or mail. The Group has made ABAC Policy and Whistleblowing Policy available on the company corporate website to ensure they are accessible to all stakeholders.

There were no employees who attended the training on anti-corruption. We also have assessed for corruption related risks and recorded zero incidents of corruption across AIM business operations in FPE 2025.

The Directors' Training for FPE 2025 reflects a strong commitment to continuous professional development across diverse areas and demonstrating active participation. This ongoing development ensures that directors remain well-informed and equipped to make strategic decisions, uphold governance standards, and drive sustainable growth within the organisation.

Details of seminars/conferences/training programmes attended by the Directors in office at the end of FPE 2025 are as listed 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 2025

SUPPLY CHAIN MANAGEMENT



RELATED UNSDGs:



OUR TARGET

AIM is dedicated to promoting responsible procurement practices and enhancing supply chain resilience by integrating sustainability principles throughout the entire procurement lifecycle. The company remains committed to supporting local businesses and stimulating economic growth within the communities where it operates. Furthermore, AIM ensures that its sustainability standards and expectations are clearly communicated to all suppliers and consistently upheld across every stage of the procurement process.

OUR APPROACH

We are committed to ensuring that our procurement practices are fair and transparent in order to award tenders to the most credible suppliers while also collaborating with socially and environmentally conscious suppliers.

By implementing the following strategies, AIM aims to create a more sustainable operational model that not only benefits the environment but also strengthens the company's long-term competitiveness and efficiency.

- Implement a Sustainable Procurement System

AIM will establish a procurement system that prioritises sustainability at every step. This system will involve setting clear environmental and social standards for suppliers, ensuring that all purchased goods and services align with sustainability goals. Regular audits and collaborations with suppliers will be conducted to encourage adherence to these standards and foster a shared commitment to sustainable practices.

- Source Products That Can Be Reused, Refurbished, or Recycled

The company will prioritise the procurement of products designed for circular use, such as those that can be reused, refurbished, or recycled. Single-use items will be minimised or eliminated wherever possible, replaced by durable alternatives. This approach not only reduces waste generation but also supports the company's commitment to a circular economy.

SUSTAINABILITY STATEMENT 2025

OUR PERFORMANCE

In FPE 2025, AIM reaffirmed its commitment to the local economy by allocating 100% of its procurement budget to local suppliers.

This initiative underscores AIM’s dedication to empowering local enterprises, reducing carbon emissions from long-distance logistics, and driving community-based economic growth. By prioritising local procurement, the company not only promotes sustainable practices but also strengthens trust and collaboration within its supply network.

From an environmental standpoint, sourcing goods and services locally helps minimise transportation-related emissions, directly supporting AIM’s sustainability goals and its broader pledge to lower ecological impact.

AIM’s exclusive reliance on local suppliers exemplifies how sustainability can be effectively embedded in operational decision-making. This approach demonstrates that economic growth and environmental responsibility can advance together when local ecosystems are prioritised. Looking ahead, AIM aims to further develop this model by deepening supplier engagement, encouraging local innovation, and maintaining transparency across procurement practices.

	FPE 2025
Proportion of spending on local suppliers	100%

SUSTAINABILITY STATEMENT 2025

ESG Data Table

Indicator	Measurement Unit	2025
Bursa (Anti-corruption)		
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category		
Management	Percentage	0.00
Executive	Percentage	0.00
Non-executive	Percentage	0.00
General Workers	Percentage	0.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0
Bursa (Community/Society)		
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	0.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	0
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
Management Between 30-50	Percentage	75.00
Management Above 50	Percentage	25.00
Executive Under 30	Percentage	15.40
Executive Between 30-50	Percentage	76.90
Executive Above 50	Percentage	7.70
Non-executive Under 30	Percentage	45.90
Non-executive Between 30-50	Percentage	48.60
Non-executive Above 50	Percentage	5.40
General Workers Under 30	Percentage	0.00
General Workers Between 30-50	Percentage	100.00
General Workers Above 50	Percentage	0.00
Gender Group by Employee Category		
Management Male	Percentage	50.00
Management Female	Percentage	50.00
Executive Male	Percentage	46.20
Executive Female	Percentage	53.80
Non-executive Male	Percentage	16.20
Non-executive Female	Percentage	83.80
General Workers Male	Percentage	100.00
General Workers Female	Percentage	0.00
Bursa C3(b) Percentage of directors by gender and age group		
Male	Percentage	80.00
Female	Percentage	20.00
Under 30	Percentage	0.00
Between 30-50	Percentage	40.00
Above 50	Percentage	60.00
Bursa (Energy management)		
Bursa C4(a) Total energy consumption	Megawatt	125.69
Bursa (Health and safety)		
Bursa C5(a) Number of work-related fatalities	Number	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00
Bursa C5(c) Number of employees trained on health and safety standards	Number	0
Bursa (Labour practices and standards)		
Bursa C6(a) Total hours of training by employee category		
Management	Hours	8
Executive	Hours	8
Non-executive	Hours	0
General Workers	Hours	0
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	21.00

Internal assurance

External assurance

No assurance

(*)Restated

SUSTAINABILITY STATEMENT 2025

ESG Data Table (Cont'd)

Indicator	Measurement Unit	2025
Bursa C6(c) Total number of employee turnover by employee category		
Management	Number	3
Executive	Number	15
Non-executive	Number	4
General Workers	Number	0
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0
Bursa (Supply chain management)		
Bursa C7(a) Proportion of spending on local suppliers	Percentage	100.00
Bursa (Data privacy and security)		
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0
Bursa (Water)		
Bursa C9(a) Total volume of water used	Megalitres	0.577000
Bursa (Emissions management)		
Bursa C11(a) Scope 1 emissions in tonnes of CO2e	Metric tonnes	0.00
Bursa C11(b) Scope 2 emissions in tonnes of CO2e	Metric tonnes	72.98

Internal assurance External assurance No assurance (*)Restated

SUSTAINABILITY STATEMENT 2025

Assurance Statement



VAERSA

29th October 2025

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 2025

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 period ended 30 June 2025 ("Sustainability Report 2025").

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 2025 for the period ended 30 June 2025 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 believe that the
	Water Management	Total volume of water used		
	Human and Workers' Rights Protections (Labour practices and standards)	Total hours of training by employee category		
		Percentage of employees that are contractors or temporary staff		
		Total number of employee turnover by employee category		
		Number of substantiated complaints concerning human rights violations		

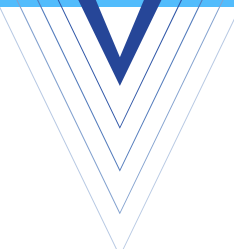
VAERSA
ADVISORY SDN BHD
(1272384-X)

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

03-7886 4304
www.vaersa.my

SUSTAINABILITY STATEMENT 2025

Assurance Statement (Cont'd)

				
	Equality and Diversity	Percentage of employees by gender and age group, for each employee category		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*.
		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").

Management's Responsibility

Management of AIMB is responsible for the preparation of the Subject Matter Information included in the AIMB's Sustainability Report 2025 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 2025 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.

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SUSTAINABILITY STATEMENT 2025

Assurance Statement (Cont'd)



VAERSA

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 2025 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 2025 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 2025. 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

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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 Period Ended (“FPE”) on 30 June 2025.

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”) 2025. The CG Report details the specific application of each practice outlined in the MCCG by the Group during the FPE 30 June 2025. This report is accessible to the public, along with the current Annual Report, on the Bursa Securities’ website and the Company’s website at <http://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 FPE 30 June 2025. Any deviations from these practices are explained in details in the CG Report 2025.

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—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 FPE 30 June 2025, 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

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 vacated. The Company is looking for a suitable candidate to fill in the vacancy.

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 five (5) 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

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

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 appointed a female director, aligning with Bursa Securities' implementation timeline. Additionally, during the financial period, 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 period hold office until the next AGM following their appointment and may stand for re-election. Additionally, in accordance with the Constitution, one-third (or the closest number to one-third) 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.

For the FPE 30 June 2025, the Board held seven (7) meetings. The attendance record of each Director at these Board meetings during their tenure of office is as follows:

CORPORATE GOVERNANCE OVERVIEW STATEMENT

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

Board Meetings (Cont'd)

Name and Designation of Director	Total No. of Meetings attended during tenure of office
Chou Sing Hoan Executive Director (Appointed on 17 March 2025)	1/1
Dato' Lim Choo Hooi Independent Non-Executive Director (Appointed on 17 March 2025)	1/1
Noorliza Binti Ismail Independent Non-Executive Director (Appointed on 17 March 2025)	1/1
Wong Foo Sim Independent Non-Executive Director (Appointed on 30 April 2025)	1/1
Dr. Lo Zhen Hao Independent Non-Executive Director (Appointed on 30 April 2025)	1/1
Mak Siew Wei Executive Director (Resigned on 7 March 2025)	6/6
Mejar Dato' Ismail Bin Ahmad Independent Non-Executive Director (Resigned on 14 March 2025)	6/6
Kang Teik Yih Independent Non-Executive Director (Resigned on 14 March 2025)	6/6
Datin Ong Poh Lin Abdullah Independent Non-Executive Director (Resigned on 14 March 2025)	6/6
Dato' Ir. Lim Siang Chai Non-Independent Non-Executive Chairman (Resigned on 17 March 2025)	6/6
Choong Mun Kit Independent Non-Executive Director (Resigned on 17 March 2025)	6/6
Datuk Chong Loong Men Executive Director (Appointed on 10 March 2025) (Resigned on 17 March 2025)	-

All Directors have met the minimum 50% attendance requirement at Board meetings, as stipulated by the ACE LR of Bursa Securities, during the financial period 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 Chairman before accepting any new directorship in another public listed company. The Chairman is also required to notify the Board 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.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

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

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

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 FPE 30 June 2025 are as listed below:

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

All Directors had completed the MAP I, while some directors have completed the MAP II as required by Bursa Securities. Additionally, Directors commit to participating 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

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 FPE 30 June 2025 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 55 to 58 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 (Appointed on 2 May 2025)	Independent Non-Executive Director
	Kang Teik Yih (Resigned on 14 March 2025)	Independent Non-Executive Director
Member	Noorliza Binti Ismail (Appointed on 2 May 2025)	Independent Non-Executive Director
	Wong Foo Sim (Appointed on 2 May 2025)	Independent Non-Executive Director
	Mak Siew Wei (Resigned on 14 March 2025)	Executive Director
	Dato' Ir. Lim Siang Chai (Resigned on 17 March 2025)	Non-Independent Non-Executive Chairman

(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.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

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

Board Committees (Cont'd)

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

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

Designation	Name	Directorship
Chairman	Noorliza Binti Ismail <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Mejar Dato' Ismail Bin Ahmad <i>(Resigned on 14 March 2025)</i>	Independent Non-Executive Director
Member	Dr. Lo Zhen Hao <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Wong Foo Sim <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Datin Ong Poh Lin Abdullah <i>(Resigned on 14 March 2025)</i>	Independent Non-Executive Director
	Choong Mun Kit <i>(Resigned on 17 March 2025)</i>	Independent Non-Executive Director

The NC convenes as needed, and during the FPE 30 June 2025, it held two (2) meetings, attended by all members.

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 Director changes.

All NC recommendations are subject to Board's approval.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

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

Board Committees (Cont'd)

(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 <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Choong Mun Kit <i>(Resigned on 17 March 2025)</i>	Independent Non-Executive Director
Member	Noorliza Binti Ismail <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Dato' Lim Choo Hooi <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Mejar Dato' Ismail Bin Ahmad <i>(Resigned on 14 March 2025)</i>	Independent Non-Executive Director
	Datin Ong Poh Lin Abdullah <i>(Resigned on 14 March 2025)</i>	Independent Non-Executive Director

The RC meets as needed, and during the FPE 30 June 2025, it held two (2) meetings 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 Directors – 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.

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 review activities undertaken by the RC during the financial period include:

- (a) Payment of Directors' Fees to Non-Executive Directors;
- (b) Payment of Directors' Benefits to Executive and Non-Executive Directors;
- (c) Remuneration package of the Executive Chairman and ED of the Company; and
- (d) Remuneration package of the CEO.

All RC recommendations are subject to Board's approval.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

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

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 21st AGM. This approval will cover the period from the 21st AGM until the next AGM in 2026. The intention is 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 FPE 30 June 2025 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 FPE 30 June 2025, the remuneration paid to the top five (5) senior management (excluding the Executive Director) categorized in bands of RM50,000 is as follows:

Remuneration Bands	Number of Senior Management
RM50,000 to RM100,000	1
RM100,001 to RM150,000	2
RM250,001 to RM300,000	1

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 AC members are Independent Non-Executive Directors, and the Chairman 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. SBY Partners 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 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 AC's TOR. 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 AC's TOR. 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 55 to 59 of this Annual Report.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

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

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 annually, 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 FPE 30 June 2025, 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 31 December 2023 included the review of the Statement on Risk Management and Internal Control for inclusion in the Annual Report 2023.

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. SBY Partners PLT as External Auditors for the Company and the Group for the ensuing period, subject to shareholders' approval at the upcoming 21st AGM.

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 60 to 62 of this Annual Report.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

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.

Leverage on Information Technology for Effective Dissemination of Information

The Company leverages its online presence through the Investor Relations section on its website, <http://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.

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 20th AGM was circulated 28 days in advance, providing shareholders ample time to review the Annual Report. The meeting was conducted virtually via live streaming from a broadcast venue on 21 June 2024. Electronic voting (e-voting) was employed for all resolutions outlined in the AGM Notice. The virtual format enabled shareholders to participate remotely, submit real-time questions to the Chairman and the Board, and engage actively in the proceedings.

During General Meetings, shareholders are encouraged to participate in the question and answer session, where they can seek clarification, request additional information, or pose questions related to proposed resolutions. The Chairman 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 21st AGM of the Company to be held in a physical manner to allow shareholders to physically participate the AGM, fostering direct engagement and interaction during the proceedings. The 21st AGM to be held on 5 December 2025 at Orchid Room, Level 11, ibis Kuala Lumpur City Centre, 32, Jalan Yap Kwan Seng, 50450 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

FUTURE PRIORITIES IN KEY AREAS OF CORPORATE GOVERNANCE PRACTICES

In the financial period 2025, 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 MCGG guidelines. The Company remains committed to developing a comprehensive sustainability framework that adheres to MCGG 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 MCGG, 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 MCGG 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 MCGG. The Board will continue to work towards achieving the key departed practices in the coming financial period.

This CG Overview Statement was approved by the Board on 17 October 2025.

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 FPE 30 June 2025, 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 FPE 30 June 2025. 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 17 October 2025.

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 Period Ended (“FPE”) 30 June 2025 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 <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Kang Teik Yih <i>(Resigned on 14 March 2025)</i>	Independent Non-Executive Director
Member	Noorliza binti Ismail <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Dato’ Lim Choo Hooi <i>(Appointed on 2 May 2025)</i>	Independent Non-Executive Director
	Mejar Dato’ Ismail bin Ahmad <i>(Resigned on 14 March 2025)</i>	Independent Non-Executive Director
	Datin Ong Poh Lin Abdullah <i>(Resigned on 14 March 2025)</i>	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 FPE 30 June 2025, 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 FPE 30 June 2025, the AC held seven (7) 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 <i>(Appointed on 2 May 2025)</i>	1/1
2.	Dato’ Lim Choo Hooi Member, Independent Non-Executive Director <i>(Appointed on 2 May 2025)</i>	1/1
3.	Noorliza binti Ismail Member, Independent Non-Executive Director <i>(Appointed on 2 May 2025)</i>	1/1
4.	Kang Teik Yih Chairman of AC, Independent Non-Executive Director <i>(Resigned on 14 March 2025)</i>	6/6
5.	Mejar Dato’ Ismail Bin Ahmad Member, Independent Non-Executive Director <i>(Resigned on 14 March 2025)</i>	6/6
6.	Datin Ong Poh Lin Abdullah Member, Independent Non-Executive Director <i>(Resigned on 14 March 2025)</i>	6/6

AUDIT COMMITTEE REPORT

MEETINGS AND ATTENDANCE OF THE AUDIT COMMITTEE MEMBERS (CONT'D)

The Company Secretary attended all the meetings of the ARMC held during FPE 30 June 2025, 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 FPE 30 June 2025, the previous External Auditors, Messrs. UHY ("UHY"), attended four (4) AC meetings, with two (2) private discussions held between the AC and the External Auditors in the absence of the Management.

Notice of the AC meetings were circulated to all AC members at least seven (7) days before the scheduled meeting date. Subsequently, 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.

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 FPE 30 June 2025, 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. SBY Partners PLT Messrs. ("Messrs. SBY"), 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 FPE 30 June 2025, 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.

AUDIT COMMITTEE REPORT

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

1. Financial Reporting Oversight (Cont'd)

Upon completion of the annual assessment and receipt of the above confirmation, the AC was satisfied that Messrs. SBY 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. SBY as External Auditors for the FPE 30 June 2025 at the AC meeting held on 17 October 2025.

Date of Review / Approval	Review of Quarterly Interim Financial Statements/ AFS
22 February 2024	Fourth quarter financial results for the Financial Year Ended ("FYE") 31 December 2023
18 April 2024	Draft AFS for the FYE 31 December 2023
27 May 2024	First quarter financial results for the FPE 31 March 2024
19 August 2024	Second quarter financial results for the FPE 30 June 2024
21 November 2024	Third quarter financial results for the FPE 30 September 2024
24 February 2025	Fourth quarter financial results for the FPE 31 December 2024
26 May 2025	Fifth quarter financial results for the FPE 31 March 2025

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 FPE 30 June 2025, 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 FPE 30 June 2025;
- 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 FPE 30 June 2025 and make recommendations to the Board on their appointment and remuneration for ensuing-period; and
- Reviewed the audit fees for FPE 30 June 2025 and recommended the audit fees to the Board for approval.

The AC received confirmation from the External Auditors, Messrs. SBY, 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 FPE 30 June 2025, 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. SBY 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. SBY as External Auditors for the FPE 30 June 2025 at the AC meeting held on 17 October 2025.

AUDIT COMMITTEE REPORT

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

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 FPE 30 June 2025. 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 FPE 30 June 2025. 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 conflict of interest or potential conflict of interest, 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
- (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.

AUDIT COMMITTEE REPORT

INTERNAL AUDIT FUNCTION

The AC is supported by an independent outsourced internal audit function, IA Essential Sdn Bhd (“IA Essential”), 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.

IA Essential 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 FPE 30 June 2025, they undertook a series of activities, including:

- (a) Tabled the Internal Audit Plan for the FPE 30 June 2025 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 60 to 62 of this Annual Report.

For FPE 30 June 2025, the IA Essential engagement team affirmed to the AC that they are free from any relationships or conflicts of interest 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 FPE 30 June 2025 was approximately RM36,000 (FYE 31 December 2023: RM25,000).

The AC Report was presented and approved by the Board on 17 October 2025.

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 period ended 30 June 2025. 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 period 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

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 IA Essential, an independent consulting company 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 period. This ensures the alignment of the audit work scope with business activities in the Group.

During the financial period, the Internal Auditors conducted an audit review on the Business Process Outsourcing business of Ankara Setia Development Sdn Bhd, a wholly owned subsidiary of the Company incorporated in Malaysia. The scope of the review encompassed the following areas:

- i. Fulfilment
 - Users' access control in the ordering system;
 - Monitoring and receiving, recording and issuing orders;
 - Tracking delivery and fulfilment of orders;
 - Safeguarding and recording of stocks;
 - Reconciliation of order fulfilled with clients; and
 - Billing.
- ii. Call Centre
 - Recording and feedback of customer complaints; and
 - Compliance with Standard Operating Procedures ("SOPs") and job descriptions for call-centre services

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 period under review and up to the date of issuance of this SORMIC.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

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 have reviewed this SORMIC for the inclusion in this Annual Report for FPE 30 June 2025. 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 Guideline, nor is factually inaccurate.

CONCLUSION

For the financial period 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 17 October 2025.

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. UHY (previous External Auditors) and Messrs. SBY Partner PLT ("Messrs. SBY"), the current External Auditors, by the Company and by the Group respectively for the Financial Period Ended ("FPE") 30 June 2025 were as follows:

	Company (RM)	Group (RM)
Audit Fee for Services Rendered by Messrs. SBY Partner PLT	125,000	155,000
Non-Audit Fee for Services Rendered by Messrs. UHY:		
(a) Review of Statement on Risk Management and Internal Control	8,000	8,000
(b) Opening balance test	30,000	30,000

2. 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 FPE 30 June 2025.

3. UTILISATION OF PROCEEDS

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.

The status of utilisation of proceeds raised from the PP is as follows:

Purpose	Item	Proposed Utilisation (RM'000)	Actual Utilisation as at LPD ^(III) (RM'000)	Balance Unutilised Proceeds as at LPD ^(III) (RM'000)	Variation	Revised utilisation of proceeds (RM'000)	Intended Timeframe for utilisation from date of listing of the Placement Shares	Expected Timeframe for utilisation from the date of this resolution
		(A)	(B)	(C=A-B)	(D)	(E=C+D)		-
Working capital	(I)	967	967	-	970	970	-	Within 12 months
Upgrade the information technology-related equipment and systems	(II)	1,017	47	970	(970)	-	Within 24 months	-
Estimated expenses for the Proposals		62	62	-		-	Immediate	
Total		2,046	1,076	970	-	970		

(I) The reallocation aims to support the working capital requirement of ASD, ensuring efficient use of funds to strengthen the business operations.

(II) The Company has reallocated RM0.97 million, originally earmarked for upgrade the information technology-related equipment and systems, to Ankara Setia Development Sdn Bhd as an additional working capital requirement for the period of the next 12 months.

(III) Latest practicable date is 7 February 2025 ("LPD").

The variation of utilisation of proceeds was approved in accordance with a resolution of the Directors on 7 February 2025.

ADDITIONAL COMPLIANCE INFORMATION

3. UTILISATION OF PROCEEDS (CONT'D)

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 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 Market of Bursa Securities.

The status of utilisation of proceeds raised from the RI is 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	-	

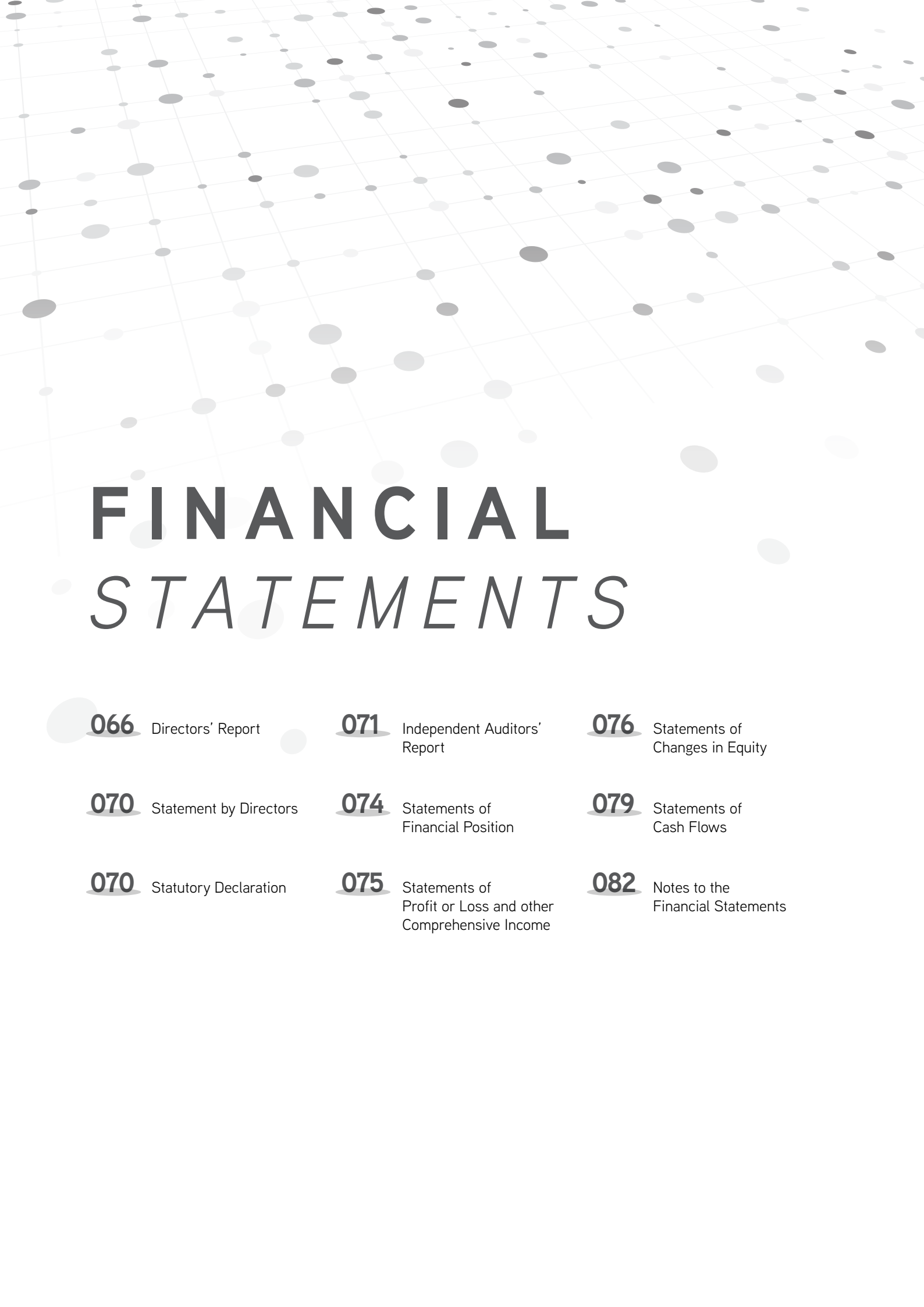
4. EMPLOYEES' SHARE OPTION SCHEME ("ESOS")

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.

There was no ESOS options granted, exercised and outstanding since its commencement up to FPE 30 June 2025.

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.



FINANCIAL *STATEMENTS*

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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 period ended 30 June 2025.

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.

Change Of Financial Year End

During the financial period ended 30 June 2025, the Company changed its financial year end from 31 December to 30 June. Accordingly, the current financial period covered in these financial statements is for a period of 18 months from 1 January 2024 to 30 June 2025. Consequently, the comparative amounts for the statements of financial position, statements of profit or loss and other comprehensive income, statements of changes in equity, statements of cash flows and related notes to the financial statements are not comparable.

Financial Results

	Group RM	Company RM
Loss for the financial period, attributable to:		
- Owners of the parent	11,076,440	21,970,885
- Non-controlling interests	31,069	-
	11,107,509	21,970,885

Reserves And Provisions

There were no material transfers to or from reserves or provisions during the financial period 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

There was no issuance of shares and debentures during the financial period.

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 2025, 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 period.

DIRECTORS' REPORT

Directors

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

Chou Sing Hoan	(Appointed on 17 March 2025)
Dato' Lim Choo Hooi	(Appointed on 17 March 2025)
Noorliza Binti Ismail	(Appointed on 17 March 2025)
Wong Foo Sim	(Appointed on 30 April 2025)
Dr. Lo Zhen Hao	(Appointed on 30 April 2025)
Datuk Chong Loong Men	(Appointed on 10 March 2025)
	(Resigned on 17 March 2025)
Mak Siew Wei	(Resigned on 7 March 2025)
Mejar Dato' Ismail Bin Ahmad	(Resigned on 14 March 2025)
Kang Teik Yih	(Resigned on 14 March 2025)
Datin Ong Poh Lin Abdullah	(Resigned on 14 March 2025)
Dato' Ir Lim Siang Chai	(Resigned on 17 March 2025)
Choong Mun Kit	(Resigned on 17 March 2025)

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

Yeoh Siok Chen	(Resigned on 15 November 2024)
Chan Cheng Hui	(Resigned on 15 November 2024)

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 period had any interest in shares in the Company or its related corporations during the financial period.

Directors' Benefits

Since the end of the previous financial year, 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 period, 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 period ended 30 June 2025 are as follows:

	Group RM	Company RM
Executive Directors		
- Salaries and other emoluments	762,956	255,000
- Defined contribution plans	60,330	30,600
- Social security contributions	3,344	1,525
- EIS	382	174
	827,012	287,299
Non-Executive Directors		
- Fees	419,042	385,267
- Meeting allowance	35,000	35,000
	454,042	420,267
Total	1,281,054	707,566

DIRECTORS' REPORT

Indemnity And Insurance Costs

There was no indemnity given to or liability insurance effected for any directors, officers and auditors of the Group and of the Company during the financial period.

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 Period

The details of the significant events during the financial period are disclosed in *Note 36* to the financial statements.

DIRECTORS' REPORT

Significant Event Subsequent To The End Of The Financial Period

The details of the significant event subsequent to the end of the financial period are disclosed in *Note 37* to the financial statements.

Auditors

The auditors' remuneration for the financial period ended 30 June 2025 of the Group and of the Company are as follows:

	Group RM	Company RM
Audit	155,000	125,000
Non-Audit	38,000	38,000

The auditors, Messrs. SBY Partners 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

Signed in Kuala Lumpur
on 17 October 2025

WONG FOO SIM
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 74 to 133 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 2025 and of the financial performance and cash flows for the financial period ended on that date.

Signed in Kuala Lumpur on 17 October 2025

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

CHOU SING HOAN

WONG FOO SIM

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 74 to 133 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 17 October 2025

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 statements of financial position as at 30 June 2025 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 period then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 74 to 133.

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 2025, and of their financial performance and their cash flows for the financial period 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' International 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 RM21,970,885 for the financial period ended 30 June 2025 and, as of that date, the Company's current and total liabilities exceeded its current and total assets by RM617,645 and RM40,481 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 period. We have determined that there are no key audit matters to communicate in our report.

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 the fact. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT

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

Responsibilities of the Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of the 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 or the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Group and of 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 compiled 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 safeguard applied.

INDEPENDENT AUDITORS' REPORT

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

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

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, are disclosed in *Note 7* to the financial statements.

Other Matters

This report is made solely to the member 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 for this report.

The financial statements of the Company for the financial year ended 31 December 2023 were audited by another firm of Chartered Accountants whose report dated 18 April 2024 expressed an unmodified opinion on these financial statements.

SBY PARTNERS PLT

Reg. No: 202106000003 (LLP0026726-LCA) AF: 0660

Chartered Accountants

CHONG YAW HUEI

03786/09/2027 J

Chartered Accountant

Kuala Lumpur,

Date: 17 October 2025

STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2025

		Group		Company	
		30.06.2025	31.12.2023	30.06.2025	31.12.2023
	Note	RM	RM	RM	RM
ASSETS					
Non-Current Assets					
Property, plant and equipment	4	9,009,743	5,499,283	3,150	1,338
Right-of-use assets	5	1,796,467	1,460,896	-	-
Intangible assets	6	11,534	92,604	-	-
Investment in subsidiaries	7	-	-	2	8
Other investments	8	574,012	3,155,224	574,012	3,155,224
Deferred tax assets	9	-	16,285	-	-
		11,391,756	10,224,292	577,164	3,156,570
Current Assets					
Inventories	10	3,097,007	179,319	-	-
Contract assets	11	-	14,326	-	-
Trade receivables	12	296,442	519,914	-	-
Other receivables	13	5,920,871	286,821	6,340	6,340
Amount due from subsidiaries	14	-	-	-	6,234
Liquid investments	15	233	19,816,019	233	19,816,019
Cash and bank balances		209,227	9,592,317	16,780	9,474,647
		9,523,780	30,408,716	23,353	29,303,240
Total Assets		20,915,536	40,633,008	600,517	32,459,810
EQUITY AND LIABILITIES					
Equity					
Share capital	16	53,510,924	53,510,924	53,510,924	53,510,924
Reserves	17	(37,262,258)	(23,634,093)	(53,551,405)	(29,002,308)
Equity attributable to owners of the parent		16,248,666	29,876,831	(40,481)	24,508,616
Non-controlling interests		-	(12,603)	-	-
Total Equity		16,248,666	29,864,228	(40,481)	24,508,616
Liabilities					
Non-Current Liabilities					
Lease liabilities	18	237,102	148,197	-	-
Bank borrowings	19	1,279,421	1,404,346	-	-
Employee benefits	20	-	18,318	-	-
Deferred tax liabilities	9	231,591	132,512	-	-
		1,748,114	1,703,373	-	-
Current Liabilities					
Trade payables	21	58,013	217,340	-	-
Other payables	22	1,643,657	8,177,288	640,998	7,951,194
Lease liabilities	18	591,433	69,048	-	-
Bank borrowings	19	591,054	601,731	-	-
Current tax liabilities		34,599	-	-	-
		2,918,756	9,065,407	640,998	7,951,194
Total Liabilities		4,666,870	10,768,780	640,998	7,951,194
Total Equity And Liabilities		20,915,536	40,633,008	600,517	32,459,810

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

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

	Note	Group		Company	
		01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM	01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM
Revenue	23	7,657,465	3,528,650	540,000	360,000
Cost of sales		(6,049,426)	(3,098,813)	-	-
Gross profit		1,608,039	429,837	540,000	360,000
Other income		260,388	20,621	979,531	840,954
Distribution costs		(241,302)	(76,164)	-	-
Administrative expenses		(12,281,024)	(4,997,713)	(4,362,002)	(1,901,395)
Other expenses		(17,327)	(4,354)	-	-
Impairment loss of investment in subsidiaries		-	-	(400,000)	-
Net loss on impairment of financial instruments		(162,131)	-	(18,728,414)	(3,685,577)
Loss from operations		(10,833,357)	(4,627,773)	(21,970,885)	(4,386,018)
Finance costs	24	(266,000)	(118,920)	-	-
Loss before taxation	25	(11,099,357)	(4,746,693)	(21,970,885)	(4,386,018)
Taxation	26	(8,152)	3,878	-	-
Net loss, representing total comprehensive loss for the financial period/ year		(11,107,509)	(4,742,815)	(21,970,885)	(4,386,018)
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Fair value loss on equity instruments designated at fair value through other comprehensive income		(2,578,212)	(982,176)	(2,578,212)	(982,176)
Remeasurement of defined benefit liability		-	178,652	-	-
Deferred tax relating to remeasurement of defined benefit liability		-	(39,303)	-	-
Revaluation of freehold land and building, net of tax		136,206	1,198,586	-	-
		(2,442,006)	355,759	(2,578,212)	(982,176)
Items that are or may be reclassified subsequently to profit or loss					
Exchange translation differences for foreign operations		(110,664)	87,652	-	-
		(110,664)	87,652	-	-
Other comprehensive (loss)/income for the financial period/year		(2,552,670)	443,411	(2,578,212)	(982,176)
Total comprehensive loss for the financial period/year		(13,660,179)	(4,299,404)	(24,549,097)	(5,368,194)
Loss for the financial period/year attributable to:					
Owners of the parent		(11,076,440)	(4,730,208)	(21,970,885)	(4,386,018)
Non-controlling interests		(31,069)	(12,607)	-	-
		(11,107,509)	(4,742,815)	(21,970,885)	(4,386,018)
Total comprehensive loss attributable to:					
Owners of the parent		(13,629,110)	(4,286,797)	(24,549,097)	(5,368,194)
Non-controlling interests		(31,069)	(12,607)	-	-
		(13,660,179)	(4,299,404)	(24,549,097)	(5,368,194)
Loss per share(sen)					
- Basic	27(a)	(2.84)	(4.75)		
- Diluted	27(b)	(1.89)	(2.25)		

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

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

Group	Attributable to owners of the parent									
	Non-distributable									
	Share capital	Fair value reserve	Foreign currency translation reserve	Revaluation reserve	Other reserve	Warrant reserve	Accumulated losses	Total	Non-controlling interests	Total equity
	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM
At 1 January 2023	28,051,999	(754,738)	(796,772)	-	-	-	(17,795,786)	8,704,703	-	8,704,703
Loss for the financial year	-	-	-	-	-	-	(4,730,208)	(4,730,208)	(12,607)	(4,742,815)
Other comprehensive loss for the financial year	-	(982,176)	87,652	1,198,586	-	-	139,349	443,411	-	443,411
Total comprehensive loss for the financial year	-	(982,176)	87,652	1,198,586	-	-	(4,590,859)	(4,286,797)	(12,607)	(4,299,404)
Transaction with owners:										
Incorporation of a subsidiary	-	-	-	-	-	-	-	-	4	4
Issuance of ordinary shares pursuant to:										
- Private placement (Note 16(b))	2,045,924	-	-	-	-	-	-	2,045,924	-	2,045,924
- Rights issue (Note 16(c))	23,413,001	-	-	-	(14,769,698)	14,769,698	-	23,413,001	-	23,413,001
	25,458,925	-	-	-	(14,769,698)	14,769,698	-	25,458,925	4	25,458,929
At 31 December 2023	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

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

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

Group	Attributable to owners of the parent									
	Non-distributable									Total equity RM
	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	
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 for the financial period	-	(2,578,212)	(110,664)	136,206	-	-	-	(2,552,670)	-	(2,552,670)
Total comprehensive loss 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	-	-	-	-	-	-	-	-	2,258	2,258
subscription from non-controlling interest	-	-	-	-	-	-	-	-	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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

Company	Attributable to owners of the parent					
	Non-distributable				Accumulated losses	Total
	Share capital	Fair value reserve	Other reserve	Warrant reserve		
	RM	RM	RM	RM	RM	RM
At 1 January 2023	28,051,999	(754,738)	-	-	(22,879,376)	4,417,885
Loss for the financial year	-	-	-	-	(4,386,018)	(4,386,018)
Other comprehensive loss for the financial year	-	(982,176)	-	-	-	(982,176)
Total comprehensive loss for the financial year	-	(982,176)	-	-	(4,386,018)	(5,368,194)
Transactions with owners:						
Issuance of ordinary shares pursuant to:						
- Private placement [Note 16(b)]	2,045,924	-	-	-	-	2,045,924
- Rights issue [Note 16(c)]	23,413,001	-	(14,769,698)	14,769,698	-	23,413,001
	25,458,925	-	(14,769,698)	14,769,698	-	25,458,925
At 31 December 2023	53,510,924	(1,736,914)	(14,769,698)	14,769,698	(27,265,394)	24,508,616
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)

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

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

	Group		Company	
	01.01.2024	01.01.2023	01.01.2024	01.01.2023
	to	to	to	to
	30.06.2025	31.12.2023	30.06.2025	31.12.2023
	RM	RM	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES				
Loss before taxation	(11,099,357)	(4,746,693)	(21,970,885)	(4,386,018)
<i>Adjustments for:</i>				
Allowance for slow moving inventories	79,410	-	-	-
Amortisation of intangible assets	82,122	42,291	-	-
Defined benefit obligations	(18,318)	(20,955)	-	-
Depreciation of:				
- property, plant and equipment	827,715	212,978	813	574
- right-of-use assets	573,981	163,426	-	-
Fair value gain on money market fund	(142,707)	(14,519)	(142,707)	(14,519)
Finance costs	266,000	118,920	-	-
Impairment loss on amount due from subsidiaries	-	-	18,679,648	3,685,577
Impairment loss on other receivables	243,766	-	48,766	-
Impairment loss on investment in subsidiaries	-	-	400,000	-
Impairment loss on trade receivables	113,365	-	-	-
Property, plant and equipment written off	1,837,729	-	-	-
Intangible asset written off	345,000	-	-	-
Inventories written off	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	(96,971)	-	-	-
Interest income	(44,388)	(2,890)	(820,978)	(597,378)
Unrealised (gain)/loss on foreign exchange	(262)	(136)	676,188	(229,058)
<i>Operating loss before working capital changes</i>	(7,017,558)	(4,247,578)	(3,126,749)	(1,540,822)

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

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

	Group		Company	
	01.01.2024	01.01.2023	01.01.2024	01.01.2023
	to	to	to	to
	30.06.2025	31.12.2023	30.06.2025	31.12.2023
	RM	RM	RM	RM
Changes in working capital:				
Inventories	(3,046,577)	48,393	-	-
Contract assets	14,326	(14,326)	-	-
Receivables	(5,281,096)	(467,061)	(48,166)	5,000
Payables	(6,606,385)	7,692,424	(7,310,196)	7,556,366
<i>Cash (used in)/generated from operations</i>	(21,937,290)	3,011,852	(10,485,111)	6,020,544
Employee benefits paid	-	(6,422)	-	-
Interest received	44,388	2,890	820,978	2,260
Interest paid	(265,750)	(118,920)	-	-
Tax refund	34,599	-	-	-
Exchange fluctuation adjustment	-	56,373	-	-
<i>Net cash (used in)/from operating activities</i>	(22,124,053)	2,945,773	(9,664,133)	6,022,804
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of:				
- property, plant and equipment	(6,420,658)	(12,855)	(2,625)	-
- investment in subsidiary	-	-	-	(6)
- intangible assets	(350,000)	-	-	-
Advances to subsidiaries	-	-	(19,749,340)	(2,388,650)
Capital contribution from non-controlling interests [Note 7(a)]	-	4	-	-
Proceeds from redemption of money market fund	20,958,493	1,028,607	20,958,493	1,028,607
Placement in money market fund	(1,000,000)	(20,801,923)	(1,000,000)	(20,801,923)
<i>Net cash from/(used in) investing activities</i>	13,187,835	(19,786,167)	206,528	(22,161,972)

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

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

	Group		Company	
	01.01.2024	01.01.2023	01.01.2024	01.01.2023
	to	to	to	to
	30.06.2025	31.12.2023	30.06.2025	31.12.2023
	RM	RM	RM	RM
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuance of shares pursuant to:				
- private placement	-	2,045,924	-	2,045,924
- rights issue	-	23,413,001	-	23,413,001
Repayment of term loan	(115,471)	(64,559)	-	-
Payment of lease liabilities	(355,907)	(62,050)	-	-
<i>Net cash (used in)/from financing activities</i>	(471,378)	25,332,316	-	25,458,925
<i>Net (decrease)/increase in cash and cash equivalents</i>	(9,407,596)	8,491,922	(9,457,605)	9,319,757
<i>Effect of exchange translation difference on cash and cash equivalents</i>	44,637	136	(262)	136
<i>Cash and cash equivalents at the beginning of the financial period/year</i>	9,059,010	566,952	9,474,647	154,754
<i>Cash and cash equivalents at the end of the financial year</i>	(303,949)	9,059,010	16,780	9,474,647
Cash and cash equivalents comprise:				
Cash and bank balances	209,227	9,592,317	16,780	9,474,647
Bank overdraft	(513,176)	(533,307)	-	-
	(303,949)	9,059,010	16,780	9,474,647

NOTES TO STATEMENTS OF CASH FLOWS:

Cash flows for leases as a lessee

		Group		Company	
		01.01.2024	01.01.2023	01.01.2024	01.01.2023
		to	to	to	to
		30.06.2025	31.12.2023	30.06.2025	31.12.2023
	Note	RM	RM	RM	RM
Including in operating activities:					
Interest paid in relation to lease liabilities	24	55,780	15,950	-	-
Payment relating to short-term leases	25	158,102	18,285	4,415	2,943
Including in financing activities:					
Payment of lease liabilities		355,907	62,050	-	-
Total cash outflows for leases		569,789	96,285	4,415	2,943

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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 RM21,970,885 during the financial period ended 30 June 2025. On the same date, the Company's current and total liabilities exceeded its current assets by RM617,645 and RM40,481 respectively. 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. However, the financial statements have been prepared under the going concern concept as management has prepared cash flow projections for the next 12 months from the date of the financial statements, management also took into considerations the Company's ability to generate operating cash flows from its operations, as a result, management believes that the preparation of the financial statements on a going concern basis is appropriate for the Company to meet its liabilities as they fall due for the next 12 months from the date of financial statements.

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 period:

Amendments to MFRS 16	Lease Liability in a Sale and Leaseback
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current
Amendments to MFRS 101	Non-current Liabilities with Covenants
Amendments to MFRS 107 and MFRS 7	Supplier Finance Arrangements

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 121	Lack of Exchangeability	1 January 2025
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments	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
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

3. BASIS OF PREPARATION (CONT'D)

(a) Statement of compliance (Cont'd)

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

There are no significant areas of critical judgement in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

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 and equipment and right-of-use ("ROU") 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 and ROU 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 and ROU assets are disclosed in *Notes 4 and 5* respectively.

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*.

Deferred tax assets

Deferred tax assets are recognised for all unused tax losses, unabsorbed capital allowances and other deductible temporary differences to the extent that it is probable that taxable profit will be available against which the unused tax losses, unabsorbed capital allowances and other deductible temporary differences can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits together with future tax planning strategies. The details of carrying amount of recognised and unrecognised of deferred tax assets are disclosed in *Note 9*.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

3. BASIS OF PREPARATION (CONT'D)

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

Inventories valuation

Inventories are measured at the lower of cost and net realisable value. The Group estimates the net realisable value of inventories based on an assessment of expected sales prices. Demand levels and pricing competition could change from time to time. If such factors result in an adverse effect on the Group's products, the Group might be required to reduce the value of its inventories. Details of inventories are disclosed in *Note 10*.

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 12*.

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.

Defined benefit liability

Management estimates the defined benefit liability annually with the assistance of independent actuaries. However, the actual outcome may vary due to estimation uncertainties. The estimate is based on standard rates of inflation, medical cost trends and mortality. It also takes into account the Group's specific anticipation of future salary increases. Discount factors are determined close to each year-end by reference to high quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating to the terms of the related pension liability. Estimation uncertainties exist particularly with regard to medical cost trends, which may vary significantly in future appraisals of the Group's defined benefit obligations. The defined benefit liability of the Group at the reporting date is disclosed in *Note 20*.

Income taxes

Judgement is involved in determining the provision for income taxes. There are certain transactions and computations for which the ultimate tax determination is uncertain during the ordinary course of business.

The Group recognises liabilities for tax based on estimates of whether additional taxes will be due. Where the final tax outcome of these tax matters is different from the amounts that were initially recognised, such differences will impact the income tax and/or deferred tax provisions in the period in which such determination is made.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

4. PROPERTY, PLANT AND EQUIPMENT

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

Group	At valuation			At cost				Total RM
	Freehold land RM	Freehold buildings RM	Furniture and fittings RM	Computer system RM	Office equipment RM	Motor vehicles, plant and machinery RM	Renovation RM	
2025								
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)	(664,002)	(1,528,452)	(2,602,677)
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)	(182,534)	(58,097)	(283,481)
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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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

	At valuation			At cost					Total RM
	Freehold land RM	Freehold buildings RM	Furniture and fittings RM	Computer system RM	Office equipment RM	Motor vehicles, plant and machinery RM	Work-in- progress RM	Renovation RM	
2023									
At 1 January 2023	2,400,000	1,029,000	122,220	778,187	458,038	334,580	1,011	1,523,320	6,646,356
Additions	-	-	-	6,760	2,332	-	-	3,763	12,855
Revaluation surplus	1,000,000	331,762	-	-	-	-	-	-	1,331,762
Elimination of accumulated depreciation due to revaluation	-	(100,762)	-	-	-	-	-	-	(100,762)
Reclassification	-	(160,000)	-	-	1,011	-	(1,011)	160,000	-
Exchange differences	-	-	-	-	19,809	-	-	2,085	21,894
At 31 December 2023	3,400,000	1,100,000	122,220	784,947	481,190	334,580	-	1,689,168	7,912,105
Accumulated depreciation									
At 1 January 2023	-	141,175	15,675	750,267	416,315	334,580	-	623,579	2,281,591
Charge for the financial year	-	34,920	11,233	7,269	22,065	-	-	137,491	212,978
Elimination of accumulated depreciation due to revaluation	-	(100,762)	-	-	-	-	-	-	(100,762)
Reclassification	-	(68,000)	-	-	-	-	-	68,000	-
Exchange differences	-	-	-	-	18,555	-	-	460	19,015
At 31 December 2023	-	7,333	26,908	757,536	456,935	334,580	-	829,530	2,412,822
Net carrying amount									
At 31 December 2023	3,400,000	1,092,667	95,312	27,411	24,255	-	-	859,638	5,499,283

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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
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
2023						
Cost						
At 1 January 2023/31 December 2023	688,633	960	12,889	249,950	150,000	1,102,432
Accumulated depreciation						
At 1 January 2023	687,589	239	12,742	249,950	150,000	1,100,520
Charge for the financial year	330	97	147	-	-	574
At 31 December 2023	687,919	336	12,889	249,950	150,000	1,101,094
Net carrying amount						
At 31 December 2023	714	624	-	-	-	1,338

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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 19(a)* are as follows:

	Group	
	2025	2023
	RM	RM
Freehold land	3,400,000	3,400,000
Freehold buildings	1,300,000	1,092,667
	4,700,000	4,492,667

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 period.

- (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 (2023: RM2,400,000) and RM736,375 (2023: RM762,445) 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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

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

(i) Recognition and measurement (Cont'd)

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 the 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.

(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 is 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 software	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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

5. RIGHT-OF-USE ASSETS

Group	Leasehold land and building RM
2025	
Cost	
At 1 January 2024	2,144,024
Additions	2,219,735
Termination	(1,488,015)
Exchange 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)
Exchange differences	(79,384)
At 30 June 2025	845,277
Carrying amount	
At 30 June 2025	1,796,467
2023	
Cost	
At 1 January 2023	2,048,024
Exchanges differences	96,000
At 31 December 2023	2,144,024
Accumulated depreciation	
At 1 January 2023	496,555
Charge for the financial year	163,426
Exchanges differences	23,147
At 31 December 2023	683,128
Carrying amount	
At 31 December 2023	1,460,896

The leasehold land and building with carrying amount of RM977,361 (2023: RM1,258,632) of the Group are pledged as securities for bank borrowings as disclosed in *Note 19(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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

6. INTANGIBLE ASSETS

Group	Computer software RM	Franchise fees 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
2023			
Cost			
At 1 January 2023	140,268	50,000	190,268
Exchanges differences	7,844	-	7,844
At 31 December 2023	148,112	50,000	198,112
Accumulated amortisation			
At 1 January 2023	57,620	2,500	60,120
Charge for the financial year	32,291	10,000	42,291
Exchanges differences	3,097	-	3,097
At 31 December 2023	93,008	12,500	105,508
Carrying amount			
At 31 December 2023	55,104	37,500	92,604

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.

(ii) Derecognition of intangible assets

An intangible assets 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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

7. INVESTMENT IN SUBSIDIARIES

	Company	
	2025	2023
	RM	RM
In Malaysia, unquoted shares:		
At cost		
As at 1 January	3,888,429	3,888,423
Addition	400,000	6
Disposal	(6)	-
As at 30 June/31 December	4,288,423	3,888,429
Accumulated impairment losses		
As at 1 January	3,888,421	3,888,421
Charge	400,000	-
As at 30 June/31 December	4,288,421	3,888,421
Carrying amount (A)	2	8
Outside Malaysia, unquoted shares:		
At cost		
As at 1 January/30 June/31 December	871,610	871,610
Accumulated impairment losses		
As at 1 January/30 June/31 December	871,610	871,610
Carrying amount (B)	-	-
Total carrying amount (A) + (B)	2	8

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

	Company	
	2025	2023
	RM	RM
At 1 January	4,760,031	4,760,031
Impairment losses recognised	400,000	-
At 30 June/31 December	5,160,031	4,760,031

The Company carried out review of recoverable amount of certain subsidiary for the financial period. An impairment loss of RM 400,000 (2023: RM NIL) was recognised in the statements of profit or loss and other comprehensive income.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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		Principal activities
		2025 %	2023 %	
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.
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.
Advance Medipharm Solutions Sdn. Bhd.	Malaysia	100	100	Providing retail sales of pharmaceuticals, medical, orthopedic goods and other food products.
Idodo (M) Sdn. Bhd.	Malaysia	-	60	Dormant
Advance Health Solutions Sdn. Bhd. (formerly known as MyPolicy Sdn. Bhd.)	Malaysia	100	-	Dormant
Indirect interest: Held through Idodo (M) Sdn. Bhd.				
# Corfu Management Sdn. Bhd.	Malaysia	-	60	Dormant
# Creo Management Sdn. Bhd.	Malaysia	-	60	Dormant
# Global Policy Management Sdn. Bhd.	Malaysia	-	60	Dormant
Advance Health Solutions Sdn. Bhd. (formerly known as MyPolicy Sdn. Bhd.)	Malaysia	-	60	Dormant

* Not audited by SBY Partners PLT

Dissolved on 21 April 2025 via voluntary strike-off

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

7. INVESTMENT IN SUBSIDIARIES (CONT'D)

Disposal of subsidiary company

On 12 June 2025, the Company disposed its 60% equity interest in Idodo (M) Sdn. Bhd., a partially owned subsidiary company of the Company for a total cash consideration of RM600.

	Group	
	2025	2023
	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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

8. OTHER INVESTMENTS

		Group and Company	
		2025	2023
		RM	RM
At fair value through other comprehensive income			
- Quoted shares in Malaysia		491,088	3,110,224
- Quoted warrants in Malaysia		40,924	-
		532,012	3,110,224
At cost			
Golf club membership			
At beginning of financial period/year		45,000	45,000
Written off		(3,000)	-
At end of financial period/year		42,000	45,000
Carrying amount		574,012	3,155,224
Quoted shares in Malaysia			
At beginning of financial period/year		3,110,224	4,092,400
Changes in fair value through other comprehensive income		(2,619,136)	(982,176)
At end of financial period/year	(A)	491,088	3,110,224
Quoted warrants in Malaysia			
At beginning of financial period/year		-	-
Changes in fair value through other comprehensive income		40,924	-
At end of financial period/year	(B)	40,924	-
Market value	(A) + (B)	532,012	3,110,224

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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

9. DEFERRED TAX ASSETS/ (LIABILITIES)

	Group		Company	
	2025 RM	2023 RM	2025 RM	2023 RM
At 1 January	(116,227)	50,039	-	-
Recognised in profit or loss	(12,166)	3,878	-	-
Recognised in other comprehensive income	(104,127)	(172,479)	-	-
Over provision in prior year	929	-	-	-
Exchange differences	-	2,335	-	-
At 30 June/31 December	(231,591)	(116,227)	-	-

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

	Group		Company	
	2025 RM	2023 RM	2025 RM	2023 RM
Deferred tax assets	-	16,285	-	-
Deferred tax liabilities	(231,591)	(132,512)	-	-
	(231,591)	(116,227)	-	-

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

	Revaluation of assets RM	Others RM
Group		
Deferred tax assets/(liabilities)		
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)	-
2023		
At 1 January 2023	-	50,039
Recognised in profit or loss	664	3,214
Recognised in other comprehensive income	(133,176)	(39,303)
Exchange differences	-	2,335
At 31 December 2023	(132,512)	16,285

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

9. DEFERRED TAX ASSETS/(LIABILITIES) (CONT'D)

	2025 RM	2023 RM
Company		
Deferred tax asset		
Unutilised capital allowances		
At 1 January	-	459
Recognised in profit or loss	-	(140)
Under provision in prior year	-	3,184
At 31 December (before offsetting)	-	3,503
Less : Offsetting	-	(3,503)
At 31 December (after offsetting)	-	-
Deferred tax liability		
Accelerated capital allowances		
At 1 January	-	459
Recognised in profit or loss	-	(140)
Under provision in prior year	-	3,184
At 31 December (before offsetting)	-	3,503
Less : Offsetting	-	(3,503)
At 31 December (after offsetting)	-	-

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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

10. INVENTORIES

	Group	
	2025	2023
	RM	RM
Merchandise and trading goods, at cost	3,097,007	179,319
Recognised in profit or loss:		
Inventories recognised as cost of sales	2,895,165	1,571,351
Inventories written off	49,497	-
Allowance for slow moving inventories	79,140	-

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 weighted average basis.

11. CONTRACT ASSETS

	Group	
	2025	2023
	RM	RM
Contract assets	-	14,326

The contract assets primarily relate to the Group's rights to consideration for service performed but not yet billed at the reporting date. The contract assets will be transferred to trade receivables when the rights become unconditional.

12. TRADE RECEIVABLES

	Group	
	2025	2023
	RM	RM
Trade receivables	412,030	522,137
Less: Accumulated impairment losses	(115,588)	(2,223)
	296,442	519,914

Trade receivables are non-interest bearing and are generally on 14 to 60 days (2023: 14 to 60 days) term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

12. TRADE RECEIVABLES (CONT'D)

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

	Group	
	2025 RM	2023 RM
At 1 January	2,223	2,104
Charge for the financial period/year	113,365	-
Exchange differences	-	119
At 30 June/31 December	115,588	2,223

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 RM	Loss Allowance RM	Net Amount
Group			
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
2023			
Not past due	221,675	-	221,675
Past due			
Less than 30 days	257,045	(1,941)	255,104
31 to 60 days	43,417	(282)	43,135
	300,462	(2,223)	298,239
	522,137	(2,223)	519,914

In previous financial year, gross trade receivables of RM41,581 were past due but not individually impaired. These relate to a number of independent customers from whom there is no recent history of default.

The group has 2 (2023: 2) customers that owed to the Company for approximately 100% (2023: 90%) 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 2025, gross trade receivables of RM116,743 (2023: RM300,462) were past due but not individually impaired. These relate to a number of independent customers from whom there is no recent history of default.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

13. OTHER RECEIVABLES

	Group		Company	
	2025 RM	2023 RM	2025 RM	2023 RM
Other receivables	49,559	57,573	48,766	-
Less: Impairment loss	(48,766)	-	(48,766)	-
	793	57,573	-	-
Refundable deposits	5,852,168	179,147	6,340	6,340
Prepayments	67,910	50,101	-	-
	5,920,871	286,821	6,340	6,340

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

	Group and Company	
	2025 RM	2023 RM
At 1 January	-	-
Charge for the financial period/year	48,766	-
At 30 June/ 31 December	48,766	-

An impairment loss on the amount due from other receivables amounting to RM48,766 (2023 : RM NIL) was recognised in the statements of profit or loss and other comprehensive income.

Refundable deposits amounting to RM5,040,000 (2023 : RM NIL) is renovation deposit in relation to the digital property and renovation works at the office building of the Group.

14. AMOUNT DUE FROM SUBSIDIARIES

	Company	
	2025 RM	2023 RM
Amount due from subsidiaries		
- Trade related	780,000	780,000
- Non-trade related	34,231,282	15,557,868
	35,011,282	16,337,868
Less: Accumulated impairment losses	(35,011,282)	(16,331,634)
	-	6,234

This represents unsecured, non-interest bearing advances and repayable on demand except for RM NIL (2023: RM1,099,932) which bear interest at a rate of 2% (2023: 4%) per annum.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

14. AMOUNT DUE FROM SUBSIDIARIES (CONT'D)

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

	Company	
	2025 RM	2023 RM
At 1 January	16,331,634	12,646,057
Charge for the financial period/year	18,679,648	3,685,577
At 30 June/ 31 December	35,011,282	16,331,634

The Company carried out a review of the recoverable amounts of certain subsidiaries. Impairment losses on the amount due from subsidiaries amounting to RM18,679,648 (2023: RM3,685,577) was recognised in the statements of profit or loss and other comprehensive income.

15. LIQUID INVESTMENTS

	Group		Company	
	2025 RM	2023 RM	2025 RM	2023 RM
Financial assets at fair value through profit or loss				
Short-term funds				
- Investment in fixed income trust funds in Malaysia	233	19,816,019	233	19,816,019

16. SHARE CAPITAL

	Notes	Group and Company			
		Number of shares		Amount	
		2025 RM	2023 RM	2025 RM	2023 RM
Issued and fully paid ordinary shares					
At 1 January		390,216,722	266,058,666	53,510,924	28,051,999
Share consolidation	(a)	-	(195,109,457)	-	-
Issuance of shares pursuant to:					
- Private placement	(b)	-	26,605,000	-	2,045,924
- Rights issue	(c)	-	292,662,513	-	23,413,001
At 30 June/31 December		390,216,722	390,216,722	53,510,924	53,510,924

In previous financial year, the Company increased its issued and paid-up ordinary share capital from RM28,051,999 to RM53,510,924 by way of the followings:

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

16. SHARE CAPITAL (CONT'D)

- (a) The Company undertook Share Consolidation involving the consolidation of 3 existing shares in the Company into 1 ordinary share, resulting in the reduction in the number of shares from 292,663,666 ordinary shares to 97,554,209 Consolidated Shares. The Share Consolidation has been completed following the listing and quotation for 97,554,209 Consolidated Shares on the ACE Market of Bursa Malaysia Securities Berhad on 20 March 2023.
- (b) On 21 February 2023, the Company issued 26,605,000 new ordinary shares pursuant to private placement at an issue price of RM0.0769 per placement share for a total cash consideration of RM2,045,924.
- (c) On 28 December 2023, the Company issued 292,622,513 new ordinary shares pursuant to the rights issue at an issue price of RM0.08 per right share for a total consideration of RM23,413,001.

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.

17. RESERVES

	Notes	Group		Company	
		2025 RM	2023 RM	2025 RM	2023 RM
Non-distributable					
Fair value reserve	(a)	(4,315,126)	(1,736,914)	(4,315,126)	(1,736,914)
Foreign currency translation reserve	(b)	(818,839)	(709,120)	-	-
Revaluation reserve	(c)	1,308,096	1,198,586	-	-
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
		(3,825,869)	(1,247,448)	(4,315,126)	(1,736,914)
Accumulated losses		(33,436,389)	(22,386,645)	(49,236,279)	(27,265,394)
		(37,262,258)	(23,634,093)	(53,551,405)	(29,002,308)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

17. RESERVES (CONT'D)

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 27 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 2025, 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, at least once in every 5 years 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 recognized 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 recognized in profit or loss. Deficits arising from the revaluation, to the extent that they are not supported by any previous revaluation surpluses, are recognized in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

18. LEASE LIABILITIES

	Group	
	2025	2023
	RM	RM
At 1 January	217,245	279,295
Addition	2,219,735	-
Termination	(1,252,538)	-
Accretion of interest	55,780	15,950
Payments	(411,687)	(78,000)
At 30 June/31 December	828,535	217,245
Represented by:		
Current	591,433	69,048
Non-current	237,102	148,197
	828,535	217,245

The maturity analysis of lease liabilities of the Group at the end of the reporting period are as follows:

	2025	2023
	RM	RM
Within one year	628,812	80,925
Later than one year and not later than two years	245,300	89,700
Later than two years and not later than five years	-	67,275
	874,112	237,900
Less: future finance charges	(45,577)	(20,655)
Present value of lease liabilities	828,535	217,245

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% (2023: 6.35%).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

19. BANK BORROWINGS

	Group	
	2025	2023
	RM	RM
Secured		
Bank overdraft	513,176	533,307
Term loan	1,357,299	1,472,770
	1,870,475	2,006,077
Non-current		
Term loan	1,279,421	1,404,346
Current		
Bank overdraft	513,176	533,307
Term loan	77,878	68,424
	591,054	601,731
	1,870,475	2,006,077

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	
	2025	2023
	%	%
Bank overdraft	8.25	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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

20. EMPLOYEE BENEFITS

	Group	
	2025	2023
	RM	RM
Retirement benefit plans		
Present value of unfunded defined benefit obligations	-	18,318

The Group recognises liabilities for employee benefits in respect of its overseas subsidiary, PT CLS System in accordance with the Law of the Republic of Indonesia No. 11 of 2020 on Job Creation. The employee benefits will be borne by PT CLS System in term of severance pay, service pay, and compensation pay, in the event of termination of employment of the employee due to resignation, disability, death, and reaching retirement age. The latest actuarial valuation of the plan was carried out on 15 February 2024.

The movements in the present value of defined benefits obligations are as follows:

	Group	
	2025	2023
	RM	RM
At 1 January	18,318	171,747
Recognised in profit or loss	(18,318)	(20,955)
Benefits paid by the plan	-	(6,422)
Remeasurement recognised in other comprehensive income:		
- Effects of changes in financial assumptions	-	(177,706)
- Exchange differences	-	51,654
At 30 June/31 December	-	18,318

Actuarial assumptions

The principal actuarial assumptions at the end of the reporting period are as follows:

	Group	
	2025	2023
	RM	RM
Discount rate	-	7.04
Future average salary increases	-	5.00

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

20. EMPLOYEE BENEFITS (CONT'D)

Sensitivity analysis

The effect of changes in the principal actuarial assumptions on the present value of unfunded obligations as at 30 June 2025 are as follows:

	Group	
	+ 1% RM	- 1% RM
2025		
Increase/(Decrease) of present value of the unfunded obligations		
- Discount rate	-	-
- Expected salary	-	-
2023		
Increase/(Decrease) of present value of the unfunded obligations		
- Discount rate	(17,031.00)	19,820.00
- Expected salary	19,814.00	(17,003.00)

The above sensitivity analysis is based on a change in an assumption while holding all other assumptions constant. In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated.

21. TRADE PAYABLES

Credit terms of trade payables of the Group ranged from 30 to 60 days (2023: 30 to 60 days) depending on the terms of the contracts.

22. OTHER PAYABLES

	Group		Company	
	2025 RM	2023 RM	2025 RM	2023 RM
Other payables	768,938	7,860,640	379,193	7,748,452
Accruals	856,057	306,238	261,805	202,742
Sales and Service				
Tax payable	18,662	10,410	-	-
	1,643,657	8,177,288	640,998	7,951,194

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

23. REVENUE

	Group		Company	
	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023
	RM	RM	RM	RM
Revenue from contracts with customers				
Management fee	-	-	540,000	360,000
Sales and services	3,671,777	2,863,688	-	-
Retail sales	3,985,688	664,962	-	-
	7,657,465	3,528,650	540,000	360,000

Set below is the disaggregation of the Group's revenue from contracts with customers:

	Managed customer loyalty services RM	Retail RM	Total RM
Group 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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

23. REVENUE (CONT'D)

	Managed customer loyalty services RM	Retail RM	Total RM
2023			
Timing of revenue recognition			
At a point in time	1,747,862	664,962	2,412,824
Over time	1,115,826	-	1,115,826
	2,863,688	664,962	3,528,650
Type of goods and services			
Sales and services	2,863,688	-	2,863,688
Retail sales	-	664,962	664,962
	2,863,688	664,962	3,528,650
Geographical market			
Malaysia	1,115,826	664,962	1,780,788
Indonesia	1,747,862	-	1,747,862
	2,863,688	664,962	3,528,650

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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

24. FINANCE COSTS

	Group	
	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023
	RM	RM
Interest expenses on:		
Bank overdraft	-	1,309
Lease liabilities	55,780	15,950
Term loan	193,644	101,661
Hire purchase	16,326	-
Others	250	-
	266,000	118,920

25. LOSS BEFORE TAXATION

Loss before taxation is arrived after charging/(crediting):

	Group		Company	
	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023
	RM	RM	RM	RM
Auditors' remuneration:				
- current	155,000	107,467	125,000	60,000
- under provision in prior year	-	15,556	-	2,000
- non-audit services	38,000	45,000	38,000	45,000
Allowance for slow moving inventories	79,410	-	-	-
Amortisation of intangible assets	80,122	42,291	-	-
Defined benefit obligations	(18,318)	(20,955)	-	-
Depreciation of:				
- property, plant and equipment	827,715	212,978	813	574
- right-of-use assets	573,981	163,426	-	-
Fair value gain on money market fund	(142,707)	(14,519)	(142,708)	(14,519)
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	(96,971)	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

25. LOSS BEFORE TAXATION (CONT'D)

	Group		Company	
	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023
	RM	RM	RM	RM
Lease expenses relating to short-term leases				
- car park	9,683	6,455	4,415	2,943
- office equipment	12,367	3,792	-	-
- premises	136,052	8,038	-	-
Foreign exchange loss/(gain)				
- realised	-	3,376	(251)	3,376
- unrealised	(262)	(136)	676,187	(229,058)
Written off:				
- other investment	3,000	-	3,000	-
- property, plant and equipment	1,837,729	-	-	-
- intangible asset	345,000	-	-	-
- inventories	49,479	-	-	-
Interest income from:				
- amount due from subsidiaries	-	-	(776,590)	(595,118)
- licensed banks	(44,388)	(2,665)	(44,388)	(2,260)
- others	-	(225)	-	-
Impairment loss on:				
- amount due from subsidiaries	-	-	18,679,648	3,685,577
- other receivables	48,766	-	48,766	-
- trade receivables	113,365	-	-	-
	162,131	-	18,728,414	3,685,577
- investment in subsidiaries	-	-	400,000	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

26. TAXATION

	Group		Company	
	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023
	RM	RM	RM	RM
Tax expense recognised in profit or loss				
Deferred tax (<i>Note 9</i>)				
- Origination and reversal of temporary differences	(4,119)	(3,878)	-	-
- Derecognition of deferred tax assets	12,271	-	-	-
	8,152	(3,878)	-	-
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	39,303	-	-
Revaluation of assets	-	133,176	-	-
	104,127	172,479	-	-

Malaysian income tax is calculated at the statutory tax rate of 24% (2023: 24%) of the estimated assessable profits for the financial year. Taxation for other jurisdiction is calculated at the rates prevailing in the respective jurisdiction.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

26. TAXATION (CONT'D)

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	
	01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM	01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM
Loss before taxation	(11,099,357)	(4,746,693)	(21,970,885)	(4,386,018)
At Malaysian statutory tax rate of 24% (2023 : 24%)	(2,663,846)	(1,139,206)	(5,273,012)	(1,052,644)
Effects of different tax rates in other jurisdictions	(22,464)	(19,115)	-	-
Income not subject to tax	(293,972)	(16,236)	(59,240)	(58,458)
Expenses not deductible for tax purposes	1,885,597	674,487	4,913,889	1,110,962
Crystallisation of revaluation surplus	(4,119)	(664)	-	-
Deferred tax assets not recognised	1,094,685	496,856	418,363	140
Derecognition of deferred tax assets	12,271	-	-	-
	8,152	(3,878)	-	-

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	
	2025 RM	2023 RM	2025 RM	2023 RM
Excess of capital allowances claimed over corresponding accumulated depreciation	(397,191)	(123,744)	-	-
Unutilised capital allowances	1,314,042	779,377	521,183	520,395
Unused tax losses	15,539,175	11,239,206	4,546,730	2,804,340
	16,456,026	11,894,839	5,067,913	3,324,735

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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

26. TAXATION (CONT'D)

The unrecognised unused tax losses shall be disregarded after the end of the year of assessment as follows:

	Group		Company	
	2025 RM	2023 RM	2025 RM	2023 RM
2028	7,664,206	7,664,206	2,727,433	2,804,340
2029	493,920	493,920	-	-
2030	205,943	205,943	-	-
2031	359,730	359,730	-	-
2032	971,665	971,665	-	-
2033	1,543,742	1,543,742	76,907	-
2035	4,299,969	-	1,742,390	-
	15,539,175	11,239,206	4,546,730	2,804,340

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	
	01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM
Loss attributable to owners of the parent (RM)	(11,076,440)	(4,730,208)
Weighted average number of ordinary shares in issue (in units)		
- Ordinary shares in issue at 1 January	390,216,722	266,058,666
- Effect of share consolidation	-	(192,631,135)
- Effect of private placement	-	22,887,589
- Effect of rights issue	-	3,207,206
Weighted average number of shares in issue at 30 June	390,216,722	99,522,326
Basic loss per share (sen)	(2.84)	(4.75)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

27. LOSS PER SHARE (CONT'D)

(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	
	01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM
Loss attributable to owners of the parent (RM)	(11,076,440)	(4,730,208)
Weighted average number of ordinary shares used in calculation of basic loss per share	390,216,722	99,522,326
Adjusted for:		
Effect of conversion of warrants	195,108,290	111,115,484
Weighted average number of ordinary shares (diluted)	585,325,012	210,637,810
Diluted loss per share (sen)	(1.89)	(2.25)

28. STAFF COSTS

	Group		Company	
	01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM	01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM
Salaries, wages and other emoluments	3,538,796	2,301,214	947,488	638,750
Defined contribution plans	330,671	165,704	99,792	63,576
Social security contributions	57,937	60,805	6,418	4,219
Other benefits	74,658	55,238	10,340	7,413
Defined benefit obligations	-	(20,955)	-	-
	4,002,062	2,562,006	1,064,038	713,958

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

28. STAFF COSTS (CONT'D)

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	
	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023
	RM	RM	RM	RM
Executive Directors of the Company				
Salaries and other emoluments	499,839	360,000	255,000	180,000
Defined contribution plans	60,330	43,200	30,600	21,600
Social security contributions & EIS	3,726	2,318	1,699	1,159
	563,895	405,518	287,299	202,759

29. FINANCIAL GUARANTEE

	Group	
	2025	2023
	RM	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	1,357,299	1,472,770

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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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 January RM	Financing cash flows RM	New lease (Note 5) RM	Other Changes	At 30 June/ 31 December RM
Group 2025					
Lease liabilities (Note 18)	217,245	(355,907)	2,219,735	(1,252,538)	828,535
Term loan (Note 19)	1,472,770	(115,471)	-	-	1,357,299
	1,690,015	(471,378)	2,219,735	(1,252,538)	2,185,834
Group 2023					
Lease liabilities (Note 18)	279,295	(62,050)	-	-	217,245
Term loan (Note 19)	1,537,329	(64,559)	-	-	1,472,770
	1,816,624	(126,609)	-	-	1,690,015

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:

	Company	
	01.01.2024 to 30.06.2025 RM	01.01.2023 to 31.12.2023 RM
Transactions with subsidiaries:		
Management fee received/receivable	540,000	360,000
Interest income received/receivable	776,590	595,118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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	
	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023	01.01.2024 to 30.06.2025	01.01.2023 to 31.12.2023
	RM	RM	RM	RM
Directors' fees	419,042	288,000	385,267	288,000
Salaries, allowance and other emoluments	797,956	740,446	290,000	449,000
Defined contribution plans	60,330	71,280	30,600	49,680
Social security contributions & EIS	3,726	3,477	1,699	2,318
	1,281,054	1,103,203	707,566	788,998

32. SEGMENT INFORMATION

For management purposes, the Group is organised into business units based on their products and services, and has three (2023: 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.

* reporting segment in financial period ended 30 June 2025

reporting segment in financial year ended 31 December 2023 inclusive of retail sales of pharmaceuticals products

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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

32. SEGMENT INFORMATION (CONT'D)

(a) Business segment

	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)	(1,622,340)	(3,819,337)	(6,714,892)
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	-	(113,865)	-	(113,865)
- 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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

32. SEGMENT INFORMATION (CONT'D)

(a) Business segment (Cont'd)

	Managed customer loyalty services RM	Retail RM	Others RM	Consolidated RM
2023				
Revenue				
Total revenue	2,863,688	665,968	360,000	3,889,656
Inter-segment revenue	-	(1,006)	(360,000)	(361,006)
Total revenue - external customers	2,863,688	664,962	-	3,528,650
Results				
Segment results	(1,473,309)	(1,173,887)	(1,564,772)	(4,211,968)
Amortisation of intangible assets	(32,291)	(10,000)	-	(42,291)
Depreciation of property, plant and equipment	(192,650)	(19,565)	(763)	(212,978)
Depreciation of right-of-use assets	(89,875)	(73,551)	-	(163,426)
Finance income	630	-	2,260	2,890
Finance costs	(102,970)	(15,950)	-	(118,920)
Loss before taxation	(1,890,465)	(1,292,953)	(1,563,275)	(4,746,693)
Taxation	3,878	-	-	3,878
Loss for the financial year	(1,886,587)	(1,292,953)	(1,563,275)	(4,742,815)
Assets and liabilities				
Segment assets	7,405,622	768,709	32,458,677	40,633,008
Included in the measurement of segment assets are:				
Capital expenditure relating to:				
- property, plant and equipment	4,468	8,387	-	12,855
Segment liabilities	2,972,024	2,196,720	5,600,036	10,768,780
Non-cash income				
Defined benefit obligations	20,955	-	-	20,955
Fair value gain on money market fund	-	-	14,519	14,519
Unrealised gain on foreign exchange	-	-	136	136

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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	
	2025 RM	2023 RM	2025 RM	2023 RM
Malaysia	6,397,880	1,780,788	10,383,026	8,862,039
Indonesia	1,259,585	1,747,862	1,008,730	1,362,253
	7,657,465	3,528,650	11,391,756	10,224,292

Non-current assets for this purpose consists of property, plant and equipment, right-of-use assets and intangible assets.

(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		Segment
	2025 RM	2023 RM	
Customer A	1,316,345	675,165	Managed customer loyalty services
Customer B	511,695	444,784	Managed customer loyalty services
Customer C	123,825	348,788	Managed customer loyalty services
Customer D	58,343	4,103	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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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 RM	At FVTPL RM	At FVTOCI RM	Total RM
Group 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
Group 2023				
Financial assets				
Other investments	-	-	3,110,224	3,110,224
Trade receivables	519,914	-	-	519,914
Other receivables*	236,720	-	-	236,720
Liquid investments	-	19,816,019	-	19,816,019
Cash and bank balances	9,592,317	-	-	9,592,317
	10,348,951	19,816,019	3,110,224	33,275,194
Financial liabilities				
Trade payables	217,340	-	-	217,340
Other payables #	8,166,878	-	-	8,166,878
Lease liabilities	217,245	-	-	217,245
Bank borrowings	2,006,077	-	-	2,006,077
	10,607,540	-	-	10,607,540

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

33. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (Cont'd)

	At amortised cost RM	At FVTPL RM	At FVTOCI RM	Total RM
Company 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

	At amortised cost RM	At FVTPL RM	At FVTOCI RM	Total RM
Company 2023				
Financial assets				
Other investments	-	-	3,110,224	3,110,224
Other receivables	6,340	-	-	6,340
Amount due from subsidiaries	6,234	-	-	6,234
Liquid investments	-	19,816,019	-	19,816,019
Cash and bank balances	9,474,647	-	-	9,474,647
	9,487,221	19,816,019	3,110,224	32,413,464
Financial liability				
Other payables	7,951,194	-	-	7,951,194

* Exclude prepayments

Exclude sales and service tax payable

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

33. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (Cont'd)

Material accounting policy information

(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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

33. FINANCIAL INSTRUMENTS (CONT'D)

(a) Classification of financial instruments (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.

(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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

33. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management objectives and policies (Cont'd)

(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 RM1,357,299 (2023: RM1,472,770), 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 3 customers (2023: 3 customers) which accounted for approximately 61% (2022: 83%) 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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						
2025						
<u>Non-derivative financial liabilities</u>						
Trade payables	58,013	-	-	-	58,013	58,013
Other payables	1,624,995	-	-	-	1,624,995	1,624,995
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
	2,992,456	412,760	502,380	1,174,078	5,081,674	4,382,018
2023						
<u>Non-derivative financial liabilities</u>						
Trade payables	217,340	-	-	-	217,340	217,340
Other payables	8,155,257	-	-	-	8,155,257	8,166,878
Lease liabilities	80,925	89,700	67,275	-	237,900	217,245
Bank overdraft	533,307	-	-	-	533,307	533,307
Term loan	700,767	167,460	502,380	1,425,263	2,795,870	1,472,770
	9,687,596	257,160	569,655	1,425,263	11,939,674	10,607,540

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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 RM	Total contractual cash flows RM	Total carrying amount RM
Company			
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
2023			
Non-derivative financial liabilities			
Other payables	7,951,194	7,951,194	7,951,194
Financial guarantee*	1,472,770	1,472,770	-
	9,423,964	9,423,964	7,951,194

* Based on the maximum amount that can be called for under the financial guarantee.

(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) and Japanese Yen (JPY).

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			Total
	USD RM	SGD RM	JPY RM	RM
Group/Company				
2025				
Cash and bank balances	2,886	21	18	2,925
2023				
Cash and bank balances	3,144	20	23	3,187

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

33. FINANCIAL INSTRUMENTS (CONT'D)

(iii) Market risks (Cont'd)

(a) Foreign currency risk (Cont'd)

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.

(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:

	2025 RM	2023 RM
Group		
Fixed rate instrument		
Lease liabilities	828,535	217,245
Floating rate instrument		
Term loan	1,357,299	1,472,770

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 RM13,572 (2023: RM14,727) 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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

33. FINANCIAL INSTRUMENTS (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			Carrying amount RM
	Level 1	Level 2	Level 3	
	RM	RM	RM	
Group/Company 2025				
Financial assets				
Liquid investments	233	-	-	233
Equity invesment	532,012	-	-	532,012
2023				
Liquid investments	19,816,019	-	-	19,816,019
Equity invesment	3,110,224	-	-	3,110,224

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

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

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 period are as follows:

	Group	
	2025	2023
	RM	RM
Lease liabilities	828,535	217,245
Bank borrowings	1,870,475	2,006,077
	2,699,010	2,223,322
Less: Cash and bank balances	(209,227)	(9,592,317)
Net debt/(Excess funds)	2,489,783	(7,368,995)
Total equity	16,248,666	29,864,228
Gearing ratio	15%	*

* The gearing ratio is not applicable as the Group has sufficient cash and bank balances to settle the liabilities as at 30 June 2025.

There were no changes in the Group's approach to capital management during the financial period.

35. MATERIAL LITIGATIONS

(a) Advance Information Marketing Berhad vs former Executive Director- Chean Meng Hee

The Company had, on 18 May 2023, filed an Originating Summons (Kuala Lumpur High Court Originating Summons No: WA-22NCC-279-05/2023) against the former Executive Director, Chean Meng Hee ("the Defendant") ("Originating Summons") alleging, amongst others, breach of fiduciary duties that resulted in damages amounting to RM2,597,665.71 from the disposal of 24,090,500 units of Treasury shares on 5 October 2021.

During the case management on 7 June 2023, the solicitors representing the Company informed the Court that the sealed Originating Summons and Affidavit in Support have been served on the Defendant. The Defendant was absent and was not represented. The next case management was fixed on 26 June 2023.

On 26 June 2023, the High Court gave parties directions on filing of affidavits and submissions. The hearing of the matter was fixed on 26 October 2023.

Vide letter dated 17 October 2023, the High Court vacated the hearing on 26 October 2023 and converted the hearing into a case management.

At the case management on 26 October 2023, the hearing of the matter was fixed on 6 February 2024.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

35. MATERIAL LITIGATIONS (CONT'D)

- (a) Advance Information Marketing Berhad vs former Executive Director- Chean Meng Hee (Cont'd)

On 6 February 2024, the Court had granted the following orders:

- (a) A declaration that the Defendant has breached its fiduciary duties, duty of care and statutory duties to the Plaintiff;
- (b) A declaration that the Defendant has breached the terms of the Director's Circular Resolution dated 1 October 2011;
- (c) Special damages of RM2,597,665.71;
- (d) Interest at 5% per annum on RM2,597,665.71 from the judgement date to the date of full payment;
- (e) An order that the Defendant indemnify the Plaintiff against any and/or all liability, costs and damages in respect of the breach of the ACE Market Listing Requirements pertaining to the sale of the treasury shares by the Defendant; and
- (f) Costs of RM3,000,000 in favour of the Plaintiff subject to allocator.

On 15 April 2025, the Court has formally granted the Bankruptcy Order against the Defendant.

36. SIGNIFICANT EVENTS DURING THE FINANCIAL PERIOD

- (a) On 23 February 2024, Advance Medipharm Solutions Sdn. Bhd. ("AMS"), a wholly-owned subsidiary of the Company, entered a letter of intent with Mediconstant Holdings Sdn. Bhd. ("Mediconstant"), being granted to operate a new "Constant Pharmacy" franchise at the location L2-117, Level 2, Terminal KLIA2, KL International Airport, Jalan KLIA 2/1, 64000 KLIA, Sepang, Selangor Darul Ehsan. A payment of RM1,600,000 had been made by AMS to Mediconstant as franchise deposit.
- (b) On 6 March 2024, AMS entered second letter of intent with Mediconstant to operate six new franchises at the following locations:
 - (i) 89, Ground Floor, Lorong Mamanda 1, Ampang Point, Jalan Ampang, 68000 Ampang, Selangor;
 - (ii) 145, Ground Floor, Jalan Susur, Off Jalan Meru, 41050 Klang, Selangor;
 - (iii) 2984, Ground Floor, Persiaran Raja Muda Musa, 41100 Klang, Selangor;
 - (iv) F-01-04, Pusat Perdagangan Puchong Prima, Blok F, Jalan Prima 5/3, Taman Puchong Prima, 47100 Selangor;
 - (v) No. 88-GF, Jalan PUJ 3/2, Taman Puncak Jalil, Bandar Putra Permai, 43300 Seri Kembangan, Selangor; and
 - (vi) 33, Ground Floor, Jalan 45A/26, Taman Sri Rampai, Setapak, 53300 Kuala Lumpur.

A payment of RM4,500,000 had been made by AMS to Mediconstant as franchise deposits.

- (c) On 12 June 2025, the holding company disposed its entire equity interest in Advance Health Solutions Sdn. Bhd. to the two existing directors with RM NIL consideration. Pursuant to this transaction, Advance Information Marketing Berhad ceased to exercise control over Idodo (M) Sdn. Bhd. and is no longer regarded as its holding company.

37. SIGNIFICANT EVENT SUBSEQUENT TO THE END OF THE FINANCIAL PERIOD

On 8 July 2025, the Company has announced the Court had on 18 June 2025 granted an order confirming the Share Capital Reduction pursuant to Section 116 of the Act. The sealed copy of the order of the Court was extracted on 8 July 2025 and also be lodged with the Companies Commission of Malaysia on 10 July 2025 pursuant to Section 116(6) of the Act for the Share Capital Reduction to take effect.

On 1 August 2025, the Company has announced that it has received the Notice of Confirming Reduction of Share Capital from Companies Commission of Malaysia, that all the requirements with respect to reduction of share capital of the Company, has been complied with and that the share capital of the Company is as stated in the order of the Court dated 18 June 2025. Pursuant thereto, the Share Capital Reduction has been completed.

38. 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 17 October 2025.

LIST OF PROPERTIES

AS AT 30 JUNE 2025

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 2025 (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	1,090,760	9 / 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 / Ankara Setia Development Sdn Bhd	4,700,000	47 / 30 October 2017	Freehold	312 / 1136

ANALYSIS OF SHAREHOLDINGS

AS AT 3 OCTOBER 2025

Total Number of Issued Shares : **390,216,722**
 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	448	31.35	10,915	⁽¹⁾ 0.00
100 – 1,000	152	10.64	67,257	0.02
1,001 – 10,000	332	23.23	1,635,924	0.42
10,001 – 100,000	352	24.63	13,398,107	3.43
100,001 – Less than 5% of issued shares	143	10.01	264,983,732	67.91
5% and above of issued shares	2	0.14	110,120,787	28.22
Total	1,429	100.00	390,216,722	100.00

⁽¹⁾ Negligible

SUBSTANTIAL SHAREHOLDERS

(As per Register of Substantial Shareholders)

No.	Name of Substantial Shareholders	No. of Shares held		No. of Shares held	
		Direct	%	Indirect	%
1.	Ang Wan Joo	49,657,888	12.73	-	-
2.	H'ng Bok Chuan	22,755,399	5.83	-	-

DIRECTORS' SHAREHOLDINGS

(As per Register of Directors' Shareholdings)

No.	Name of Directors	No. of Shares held		No. of Shares held	
		Direct	%	Indirect	%
1.	Chou Sing Hoan	-	-	-	-
2.	Dato' Lim Choo Hooi	-	-	-	-
3.	Noorliza Binti Ismail	-	-	-	-
4.	Wong Foo Sim	-	-	-	-
5.	Dr. Lo Zhen Hao	-	-	-	-

ANALYSIS OF SHAREHOLDINGS

AS AT 3 OCTOBER 2025

LIST OF THIRTY LARGEST REGISTERED SHAREHOLDERS

No.	Name of Shareholders	No. of Shares Held	%
1.	M & A NOMINEE (TEMPATAN) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED (ACCOUNT CLIENT)	74,120,787	18.99
2.	AFFIN HWANG NOMINEES (TEMPATAN) SDN. BHD. - EXEMPT AN FOR LAZARUS SECURITIES PTY LTD	36,000,000	9.23
3.	JADI CHEMICALS SDN. BHD.	19,500,000	5.00
4.	CUBETECH ASIA SDN. BHD.	19,413,432	4.97
5.	FINTEC GLOBAL LIMITED	19,376,317	4.97
6.	M & A NOMINEE (TEMPATAN) SDN. BHD. - FOR ORIENTED MEDIA HOLDINGS LIMITED	19,142,751	4.91
7.	ATTRACTIVE VENTURE SDN. BHD.	19,060,000	4.88
8.	UOBM NOMINEES (TEMPATAN) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED	19,000,000	4.87
9.	PARLO TOURS SDN. BHD.	13,559,400	3.47
10.	M & A NOMINEE (ASING) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED (ACCOUNT CLIENT)	12,478,300	3.20
11.	AT PRECISION TOOLING SDN. BHD.	11,760,300	3.01
12.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR TAN POW CHOO @ WONG SENG ENG	10,940,700	2.80
13.	M & A NOMINEE (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR LOW PENG SIAN @ CHUA PENG SIAN (M&A)	10,000,000	2.56
14.	ONG SOO PING	9,000,000	2.31
15.	GENERAL LABELS & LABELLING (M) SDN. BHD.	8,712,200	2.23
16.	M & A NOMINEE (TEMPATAN) SDN. BHD. - SFGHK LIMITED FOR CHONG LOONG MEN	7,632,396	1.96
17.	CITIGROUP NOMINEES (ASING) SDN. BHD. - CBLDN FOR UNION BANCAIRE PRIVEE	6,048,800	1.55
18.	CHONG LOONG MEN	3,897,188	1.00
19.	AFFIN HWANG NOMINEES (ASING) SDN. BHD. - DBS VICKERS SECS (S) PTE LTD FOR KGI SECURITIES (SINGAPORE) PTE. LTD.	3,700,000	0.95
20.	UOBM NOMINEES (ASING) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED	3,613,400	0.93
21.	CHIAM KIENG SUENG	2,906,800	0.74
22.	MUHAMMAD NAQIB IHSAN BIN MD ARIF	2,707,000	0.69
23.	SEIK THYE KONG	2,500,000	0.64
24.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PANG MEI CHEA @ SEE KIEW	2,200,000	0.56
25.	CHUNG SHAN HUI	2,000,000	0.51
26.	HLIB NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR NG KIM GUAN (CCTS)	1,469,900	0.38
27.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR WONG INN LAI	1,388,008	0.36
28.	HSBC NOMINEES (ASING) SDN. BHD. - EXEMPT AN FOR MORGAN STANLEY & CO. INTERNATIONAL PLC (IPB CLIENT ACCT)	1,195,866	0.31
29.	MAYBANK SECURITIES NOMINEES (TEMPATAN) SDN. BHD. - MAYBANK SECURITIES PTE LTD FOR LAI YEE VOON	1,020,200	0.26
30.	PANG KIA FATT	845,200	0.22
Total		345,188,945	88.46

ANALYSIS OF WARRANTS A HOLDINGS

AS AT 3 OCTOBER 2025

Class of Securities	:	Warrants A
Number of Warrants A	:	195,108,290
Number of Warrants A holder	:	376
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	%
Less than 100	29	7.71	1,548	⁽¹⁾ 0.00
100 – 1,000	23	6.12	10,698	⁽¹⁾ 0.00
1,001 – 10,000	52	13.83	307,172	0.16
10,001 – 100,000	146	38.83	7,190,566	3.69
100,001 – Less than 5% of issued warrants	120	31.91	77,127,626	39.53
5% and above of issued warrants	6	1.60	110,470,680	56.62
Total	376	100.00	195,108,290	100.00

⁽¹⁾ Negligible

DIRECTORS' WARRANTS A HOLDING

(As per Register of Directors' Warrants A Holdings)

No.	Name of Directors	No. of Warrants held		No. of Warrants held	
		Direct	%	Indirect	%
1.	Chou Sing Hoan	-	-	-	-
2.	Dato' Lim Choo Hooi	-	-	-	-
3.	Noorliza Binti Ismail	-	-	-	-
4.	Wong Foo Sim	-	-	-	-
5.	Dr. Lo Zhen Hao	-	-	-	-

ANALYSIS OF WARRANTS A HOLDINGS

AS AT 3 OCTOBER 2025

LIST OF THIRTY LARGEST WARRANTS A HOLDERS

No.	Name	No. of Warrants 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.	M & A NOMINEE (TEMPATAN) SDN. BHD. - FOR ORIENTED MEDIA HOLDINGS LIMITED	11,206,278	5.74
5.	SEIK THYE KONG	10,983,400	5.63
6.	TAN WAH KIONG	10,017,000	5.13
7.	M & A NOMINEE (ASING) SDN. BHD. - EXEMPT AN FOR SFGHK LIMITED (ACCOUNT CLIENT)	5,820,866	2.98
8.	NGIAM AI JEE	4,244,000	2.18
9.	CITIGROUP NOMINEES (ASING) SDN. BHD. - CBLDN FOR UNION BANCAIRE PRIVEE	3,024,400	1.55
10.	JAMES ONG CHUN JIE	3,000,000	1.54
11.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. - KUEK FOOK HAI	2,550,000	1.31
12.	MAYBANK SECURITIES NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR VINCENT PHUA CHEE EE	2,500,000	1.28
13.	TANG HEE CHHAI	2,000,000	1.03
14.	QUEK HONG JIE	1,780,000	0.91
15.	FOONG WAI CHEE	1,739,500	0.89
16.	TAN LI TA	1,735,000	0.89
17.	HSBC NOMINEES (ASING) SDN. BHD. - EXEMPT AN FOR MORGAN STANLEY & CO. INTERNATIONAL PLC (IPB CLIENT ACCT)	1,659,806	0.85
18.	QUEK JIA YI	1,633,332	0.84
19.	WONG FUI KIM	1,530,000	0.78
20.	CHIENG VUI LENG	1,450,000	0.74
21.	TAN YOKE THENG	1,356,400	0.70
22.	AUN POEY HUANG	1,323,732	0.68
23.	CHONG LEE LEONG	1,200,000	0.62
24.	LEOW HO ENG	1,200,000	0.62
25.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PANG MEI CHEA @ SEE KIEW	1,100,000	0.56
26.	SAW CHIN NEE	1,010,400	0.52
27.	KENANGA NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR MICHAEL HENG CHUN HONG	1,000,000	0.51
28.	KUEK WEI YUEH	1,000,000	0.51
29.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. - PLEDGED SECURITIES ACCOUNT FOR MUHAMMAD NIZAM BIN MOHD ARIF	1,000,000	0.51
30.	TAI YOK YEN	953,332	0.49
Total		156,281,448	80.10

NOTICE OF TWENTY-FIRST ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Twenty-First (“21st”) Annual General Meeting (“AGM”) of **ADVANCE INFORMATION MARKETING BERHAD** (“AIM” or the “Company”) will be held at Orchid Room, Level 11, ibis Kuala Lumpur City Centre, 32, Jalan Yap Kwan Seng, 50450 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur on Friday, 5 December 2025 at 10:30 a.m. to transact the following businesses :-

A G E N D A

Ordinary Business

1. To receive the Audited Financial Statements for the financial period ended 30 June 2025 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 to be divided amongst the Directors in such manner as the Directors may determine for the period from the 21st AGM until the next AGM of the Company. **(Ordinary Resolution 1)**
3. To re-elect the following Directors who retire pursuant to Clause 114 of the Company’s Constitution as Director of the Company :-
 - (i) Mr. Chou Sing Hoan **(Ordinary Resolution 2)**
 - (ii) Dato’ Lim Choo Hooi **(Ordinary Resolution 3)**
 - (iii) Pn. Noorliza Binti Ismail **(Ordinary Resolution 4)**
 - (iv) Mr. Wong Foo Sim **(Ordinary Resolution 5)**
 - (v) Dr. Lo Zhen Hao **(Ordinary Resolution 6)**
4. To re-appoint Messrs. SBY Partners PLT as Auditors of the Company and to authorise the Directors to fix their remuneration. **(Ordinary Resolution 7)**

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 8)**

“THAT subject always to Sections 75 and 76 of the Companies Act 2016 (“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-FIRST ANNUAL GENERAL MEETING

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")** (Ordinary Resolution 9)

"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-FIRST ANNUAL GENERAL MEETING

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") (Cont'd)** **(Ordinary Resolution 9)**

- (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. **Proposed granting of Employees' Share Option Scheme ("ESOS") Options ("ESOS Options") to the Directors of the Company**

"THAT pursuant to the ESOS of the Company approved by the shareholders of the Company at the Extraordinary General Meeting held on 23 June 2022, approval be and is hereby given to the Directors, at any time and from time to time during the duration of the ESOS, to offer and grant to the following Directors of the Company, options to subscribe for such number of ordinary shares in the Company ("AIM Shares") to be issued under ESOS:

- | | |
|---------------------------------|---------------------------------|
| (i) Mr. Chou Sing Hoan | (Ordinary Resolution 10) |
| (ii) Dato' Lim Choo Hooi | (Ordinary Resolution 11) |
| (iii) Pn. Noorliza Binti Ismail | (Ordinary Resolution 12) |
| (iv) Mr. Wong Foo Sim | (Ordinary Resolution 13) |
| (v) Dr. Lo Zhen Hao | (Ordinary Resolution 14) |

provided always that, at any one time:

- (a) he/she must not participate in the deliberation or discussion of his/her own allocation of new AIM Shares to be issued under the ESOS;
- (b) not more than 90% of the total number of new AIM Shares to be issued under the ESOS shall be allocated in aggregate to the Directors and senior management of the Group;
- (c) not more than 10% of the total number of new AIM Shares to be issued under the ESOS shall be allocated to him/her, if he/she either singly or collectively through persons connected with him/her, holds 20% or more of the total number of issued shares of the Company (excluding treasury shares, if any); and

also subject always to such terms and conditions and/or any adjustments which may be made in accordance with the provisions of the By-laws of the ESOS and any prevailing guidelines issued by Bursa Securities, ACE Market Listing Requirements of Bursa Securities or any other relevant authorities as amended from time to time;

THAT the Board be further authorised to issue, allot and/or transfer such number of new AIM Shares arising from the exercise of the Options that may be granted to him under the ESOS.

NOTICE OF TWENTY-FIRST ANNUAL GENERAL MEETING

7. **Proposed granting of Employees' Share Option Scheme ("ESOS") Options ("ESOS Options") to the Directors of the Company (Cont'd)**

AND 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."

8. 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: 31 October 2025

NOTES:-

1. **APPOINTMENT OF PROXY**

- (a) Only a member whose name appear on this Record of Depositors as at 24 November 2025 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.

NOTICE OF TWENTY-FIRST ANNUAL GENERAL MEETING

NOTES:-

1. APPOINTMENT OF PROXY (CONT'D)

- (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, 3 December 2025 at 10:30 a.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 period ended 30 June 2025

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 21st 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.

4. Ordinary Resolutions 2, 3, 4, 5, and 6 – Re-election of Directors

Mr. Chou Sing Hoan, Dato' Lim Choo Hooi, Pn. Noorliza Binti Ismail, Mr. Wong Foo Sim and Dr. Lo Zhen Hao are standing for re-election as Directors of the Company and being eligible, have offered themselves for re-election at the 21st AGM.

The Board had through the Nominating Committee 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 Nominating Committee carried out assessment on the independence of Dato' Lim Choo Hooi, Pn. Noorliza Binti Ismail, Mr. Wong Foo Sim and Dr. Lo Zhen Hao and are satisfied that they met the criteria of independence as prescribed in the ACE Market Listing Requirements of Bursa Securities.

5. Ordinary Resolution 7 – Re-appointment of Auditors

The Board has through the Audit Committee assessed the suitability and independence of the External Auditors, Messrs. SBY Partners PLT and considered the re-appointment of Messrs. SBY Partners PLT as Auditors of the Company. The Board and Audit Committee collectively agreed and satisfied that Messrs. SBY Partners 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 8 – Authority to Issue and Allot Shares of the Company Pursuant to Sections 75 and 76 of the Companies Act 2016**

The proposed Ordinary Resolution 8 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").

NOTICE OF TWENTY-FIRST ANNUAL GENERAL MEETING

NOTES:- (CONT'D)

6. Explanatory Notes on Special Business (Cont'd)

(i) Ordinary Resolution 8 – Authority to Issue and Allot Shares of the Company Pursuant to Sections 75 and 76 of the Companies Act 2016 (Cont'd)

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 20th AGM held on 21 June 2024 which will lapse at the conclusion of the 21st AGM.

(ii) Ordinary Resolution 9 – Proposed Renewal of Share Buy-Back Mandate

The proposed Ordinary Resolution 9, 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 31 October 2025 for further information.

(iii) Ordinary Resolutions 10, 11, 12, 13 and 14 – Proposed Granting of ESOS Options to the Directors of the Company

Ordinary Resolutions 10, 11, 12, 13 and 14 are to seek shareholders' approval for the Company to offer and grant ESOS Options to the Directors of the Company, namely Mr. Chou Sing Hoan, Dato' Lim Choo Hooi, Pn. Noorliza Binti Ismail, Mr. Wong Foo Sim and Dr. Lo Zhen Hao respectively to participate in the ESOS.

The abovementioned Directors of the Company namely Mr. Chou Sing Hoan, Dato' Lim Choo Hooi, Pn. Noorliza Binti Ismail, Mr. Wong Foo Sim and Dr. Lo Zhen Hao are deemed interest in the respective resolutions pertaining to the grant of ESOS Options to the respective Directors and accordingly have abstained and shall continue to abstain from deliberation and voting in respect of their direct and indirect interest in the Company in their respective allocation to them.

THAT, pursuant to Section 85 of the Act read together with Clause 61 of the Constitution, approval be hereby given to waive the pre-emptive rights of the existing shareholders of the Company to be offered any new Shares ranking equally to the existing issued Shares arising from any allotment and issuance of new Shares to the Eligible Person(s) pursuant to the ESOS.

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.

ADMINISTRATIVE GUIDE

FOR THE 21ST ANNUAL GENERAL MEETING (“AGM”)

Date & Time : Friday, 5 December 2025 at 10:30 a.m.
Venue : Orchid Room, Level 11, ibis Kuala Lumpur City Centre, 32, Jalan Yap Kwan Seng, 50450 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.

1. REGISTRATION AT THE 21ST AGM

- (a) Registration will commence at 9:30 a.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 21st 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 24 November 2025 shall be eligible to participate in the 21st 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 21st 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, 3 December 2025 at 10:30 a.m.**

The procedures and requisite documents to be submitted by the respective members are summarised below:-

(I) For Individual Members

If an individual member is unable to participate the 21st 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) For Corporate Members

Corporate members [through the appointment of Corporate Representative(s) or proxy(ies)] who wish to participate at the 21st AGM 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, 3 December 2025 at 10:30 a.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 21st 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.

(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 21st AGM may request its Nominee Company to appoint him/her as a proxy to participate at the 21st 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, 3 December 2025 at 10:30 a.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 21st 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.

ADMINISTRATIVE GUIDE

FOR THE 21ST ANNUAL GENERAL MEETING (“AGM”)

3. REVOCATION OF PROXY

Please note that if a Shareholder has submitted his/her Form of Proxy prior to the 21st AGM and subsequently decides to personally participate in the 21st AGM, the Shareholder must contact the share registrar to revoke the appointment of his/her proxy not later than **Wednesday, 3 December 2025 at 10:30 a.m.**

4. VOTING AT MEETING

The voting at the 21st 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 21st AGM and the results of the voting for the same will be announced at the 21st 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 21st AGM, you agree that no part of the 21st 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 21ST AGM

- (a) Complimentary parking is available at ibis Kuala Lumpur City Centre. The parking system operates on number plate recognition. Kindly validate the vehicle registration number at the hotel reception before exiting to enjoy free parking.
- (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.

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/ Mr. Tee Yee Loon
Contact No. : 03-3008 1123/ 012-766 8921
Email : sharereg@prosec.com.my



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**, 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-First ("21st") Annual General Meeting ("AGM") of the Company, which will be held at Orchid Room, Level 11, ibis Kuala Lumpur City Centre, 32, Jalan Yap Kwan Seng, 50450 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur on **Friday, 5 December 2025 at 10:30 a.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 21 st AGM until the next AGM of the Company.		
2	Re-election of Mr. Chou Sing Hoan as Director of the Company pursuant to Clause 114 of the Company's Constitution.		
3	Re-election of Dato' Lim Choo Hooi as Director of the Company pursuant to Clause 114 of the Company's Constitution.		
4	Re-election of Pn. Noorliza Binti Ismail as Director of the Company pursuant to Clause 114 of the Company's Constitution.		
5	Re-election of Mr. Wong Foo Sim as Director of the Company pursuant to Clause 114 of the Company's Constitution.		
6	Re-election of Dr. Lo Zhen Hao as Director of the Company pursuant to Clause 114 of the Company's Constitution.		
7	Re-appointment of Messrs. SBY Partners PLT as Auditors of the Company and to authorise the Directors to fix their remuneration.		
8	Authority to Issue and Allot Shares of the Company pursuant to Sections 75 and 76 of the Companies Act 2016.		
9	Proposed Renewal of Share Buy-Back.		
10	Proposed Granting of Employees' Share Option Scheme ("ESOS") Options ("ESOS Options") to Mr. Chou Sing Hoan.		
11	Proposed Granting of ESOS Options to Dato' Lim Choo Hooi.		
12	Proposed Granting of ESOS Options to Pn. Noorliza Binti Ismail.		
13	Proposed Granting of ESOS Options to Mr. Wong Foo Sim		
14	Proposed Granting of ESOS Options to Dr. Lo Zhen Hao.		

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 _____, 2025.

Signature*
Member

^ Delete whichever is not applicable

* Manner of execution:

- If you are an individual member, please sign where indicated.
- 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.
- 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:
 - at least two (2) authorised officers, of whom one shall be a director; or
 - 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 appears on this Record of Depositors as at 24 November 2025 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 entitled 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, 3 December 2025 at 10:30 a.m.

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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

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- (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 Malaysia Securities Berhad, 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



ADVANCE INFORMATION MARKETING BERHAD

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