2025/2026

ANNUAL REPORT

mTouche®

MTOUCHE TECHNOLOGY BERHAD

Registration No: 200401017892 (656395-X)

CONTENTS

CORPORATE INFORMATION

BOARD OF DIRECTORS

DATO' KHAIRUL AZWAN BIN HARUN
Independent Non-Executive Director/Chairman

TANG BOON KOON
Executive Director

CHEN HUEI PING
Non-Independent Non-Executive Director

KUNAMONY A/P S. KANDIAH
Senior Independent Non-Executive Director

NG KOK HOK
Independent Non-Executive Director

AUDIT AND RISK MANAGEMENT COMMITTEE

NG KOK HOK
(Chairman)

DATO' KHAIRUL AZWAN BIN HARUN

KUNAMONY A/P S. KANDIAH

NOMINATION COMMITTEE

KUNAMONY A/P S.KANDIAH
(Chairperson)

DATO' KHAIRUL AZWAN BIN HARUN

NG KOK HOK

REMUNERATION COMMITTEE

DATO' KHAIRUL AZWAN BIN HARUN
(Chairman)

KUNAMONY A/P S.KANDIAH

NG KOK HOK

REGISTERED OFFICE

Level 13, Menara 1 Sentrum
201, Jalan Tun Sambanthan
Brickfields
50470 Kuala Lumpur
W.P. Kuala Lumpur
Tel: 03-2382 4288
Email: tmfkl-cosec@tmf-group.com

HEAD OFFICE

mTouche Technology Berhad
Lot 11.3, 11th Floor, Menara Lien Hoe
No. 8, Persiaran Tropicana
Tropicana Golf & Country Resort 47410 Petaling Jaya
Selangor Darul Ehsan
Tel: 03-7886 0100
Fax: 03-7866 0122

WEBSITE

www.mtouche.com

STOCK EXCHANGE

ACE Market of Bursa Malaysia Securities Berhad
Stock Name: MTOUCHE
Stock Code: 0092
Sector: Telecommunications & Media
Sub-sector: Telecommunications Service Provider

COMPANY SECRETARIES

Goh Xin Yee
(MAICSA 7077870 & PC No. 202008000375)

Qwik Tsae Yng
(MAICSA 7053568 & PC No. 202308000539)

PRINCIPAL BANKERS

Malayan Banking Berhad
OCBC Bank (Malaysia) Berhad
United Overseas Bank (Malaysia) Bhd

SHARE REGISTRAR

ShareWorks Sdn. Bhd.
No. 2-1, Jalan Sri Hartamas 8
Sri Hartamas
50480 Kuala Lumpur
Tel: 03-6201 1120
Fax: 03-6201 3121
Email: ir@shareworks.com.my

AUDITORS

UHY Malaysia PLT
202406000040 (LLP0041391-LCA) & AF 1411
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur
Tel: 03-2279 3088
Fax: 03-2279 3099

CORPORATE STRUCTURE

MTOUCHE
TECHNOLOGY BERHAD
(INCORPORATED IN MALAYSIA)

100%	MTOUCHE INTERNATIONAL SDN. BHD. (INCORPORATED IN MALAYSIA)
100%	MTOUCHE HEALTHCARE SDN. BHD. (INCORPORATED IN MALAYSIA)
100%	MTOUCHE (THAILAND) CO. LTD. (INCORPORATED IN THAILAND)
100%	PT MTOUCHE (INCORPORATED IN REPUBLIC OF INDONESIA)
100%	MTOUCHE (CAMBODIA) CO. LTD. (INCORPORATED IN CAMBODIA)
100%	MTOUCHE (VIETNAM) CO. LTD. (INCORPORATED IN VIETNAM)
99.99%	MTOUCHE TECHNOLOGY PHILIPPINES INC. (INCORPORATED IN PHILIPPINES)
100%	MTOUCHE (HK) LTD. (INCORPORATED IN HONG KONG)

MTOUCHE (HK) LTD.:

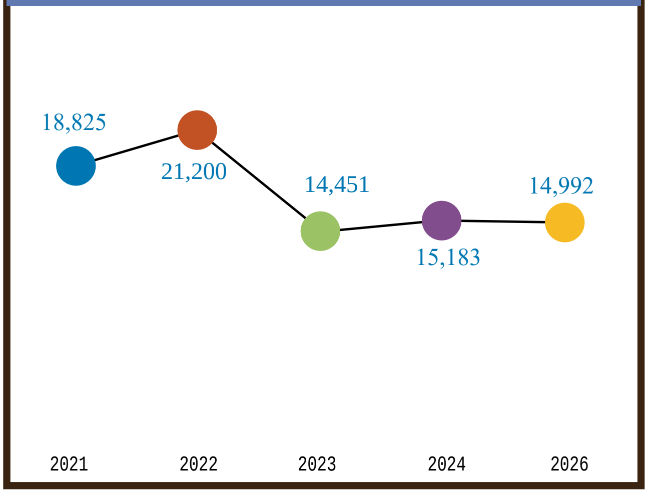
100%	MTOUCHE E WALLET (HK) LTD. (INCORPORATED IN HONG KONG)

FINANCIAL HIGHLIGHTS

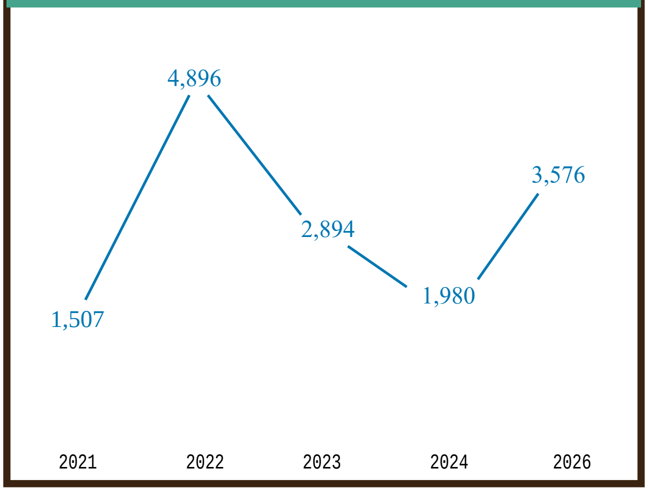
		Audited FPE 2021*	Audited 2022	Audited 2023	Audited 2024	Audited 2026**
Revenue	RM'000	18,825	21,200	14,451	15,183	**14,992**
Gross profit	RM'000	1,507	4,896	2,894	1,980	**3,576**
Gross margin	%	8.0%	23.1%	20.0%	13.0%	**23.9%**
Loss before tax ("LBT")	RM'000	(22,674)	(11,036)	(62,577)	(15,012)	**(26,417)**
LBT margin	%	-120.4%	-52.1%	-433.0%	-98.9%	**-176.2%**
Loss after tax ("LAT")	RM'000	(22,148)	(11,138)	(64,811)	(15,012)	**(27,401)**
LAT margin	%	-117.7%	-52.5%	-448.5%	-98.9%	**-182.8%**
Basic loss per share	sen	(6.37)	(3.14)	(6.98)	(1.61)	**(2.96)**

** constituted of 15 months result due to the change of financial year end from 30 June to 30 September*
*** constituted of 18 months result due to the change of financial year end from 30 September to 31 March*

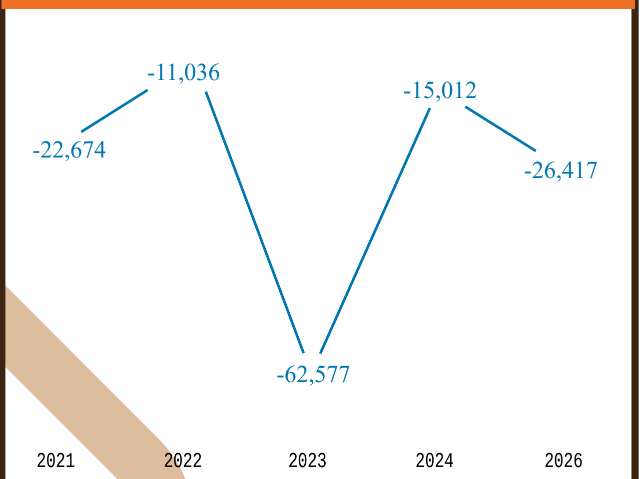
Revenue (RM'000)



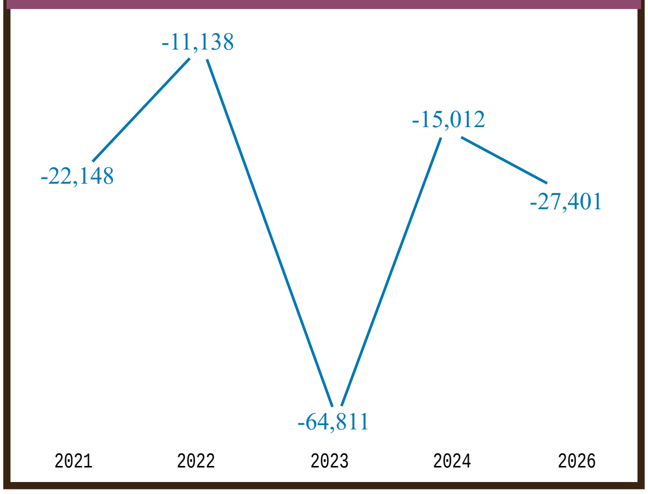
Gross Profit (RM'000)



Loss Before Tax (RM'000)



Loss After Tax (RM'000)



PROFILE OF DIRECTORS AND KEY SENIOR MANAGEMENT

DATO' KHAIRUL AZWAN BIN HARUN
Independent Non-Executive Director/Chairman

Age 50, Male, Malaysian

Dato' Khairul Azwan bin Harun ("Dato' Azwan") was appointed as the Independent and Non-Executive Chairman of the Company on 13 January 2022. Dato' Azwan is currently the Chairman of our Remuneration Committee and also a member of our Audit and Risk Management Committee and Nomination Committee.

Dato' Azwan is a former Senator in Malaysia's House of Senate. He was instrumental in the Senatorial support of the UNDI18 movement, organised by a non-partisan youth group, pushing for the lowering of the voting age from 21 to 18 years old.

Dato' Azwan attended the leadership course at Harvard Kennedy School of Government, USA; and holds a Master's degree in Management from the Open University Malaysia. He obtained an Accounting degree from Cardiff University of Wales, UK; and was previously with Ernst & Young Chartered Accountants, Kuala Lumpur as an auditor and corporate recovery consultant. Dato' Azwan was also the Chairman of Malaysia Debt Ventures Berhad and Halal Development Corporation Berhad, both are Government linked companies.

Presently, Dato' Azwan manages his own KL-based consulting outfit Progredior Consulting, serving his corporate clients in policy research, strategic communication, stakeholder advocacy and political risk assessment. Dato' Azwan is in the midst of completing his PhD in Halal Economy at Universiti Malaya.

Save for his directorship of the Company and Vsolar Group Berhad, Dato' Azwan does not hold any other directorship in public companies and listed corporations.

Dato' Azwan attended six (6) Board meetings held during the financial period ended 31 March 2026.

TANG BOON KOON
Executive Director

Age 55, Male, Malaysian

Mr. Tang Boon Koon ("Mr. Tang") was appointed as an Executive Director on 4 May 2016. Mr. Tang has more than 30 years of working experience in the Information, Communication & Technology industry, and was an all-rounder from technical, marketing, business development, operation to corporate management.

He has held a number of senior management positions in various public listed companies in Malaysia, Hong Kong and New Zealand.

Prior to joining the Group, Mr. Tang was the Chief Operating Officer of MyKris Limited, a company listed in New Zealand Alternative Exchange (NZAX).

Mr. Tang graduated from Wawasan Open University with a Commonwealth Executive Master of Business Administration (CeMBA) degree and has also obtained Diploma in Electronics and Electrical Engineering from Federal College of Technology.

Save for his directorship of the Company, Permaju Industries Berhad, Pasukhas Group Berhad, Meridian Berhad and PNE PCB Berhad, Mr. Tang does not hold any other directorship in public companies and listed corporations.

On 6 June 2025 and 24 July 2026, Mr. Tang was publicly reprimanded by Bursa Malaysia Securities Berhad ("Bursa Securities") and imposed fines of RM100,000 and RM8,500 respectively for breaches of the Main Market Listing Requirements of Bursa Securities in relation to his directorship in Meridian Berhad.

Mr. Tang attended all seven (7) Board Meetings held during the financial period ended 31 March 2026.

CHEN HUEI PING
Non-Independent Non-Executive Director

Age 33, Male, Malaysian

Mr. Chen Huei Ping ("Mr. Chen") was appointed as an Executive Director on 4 May 2016 and was subsequently re-designated as Non-Independent Non-Executive Director on 21 July 2026. Mr. Chen started his career as a Business Development Executive and was promoted to head the Sales and Marketing department in a Public Listed Manufacturing Company. Subsequently, he joined a Multi-International Manufacturing Company as a Regional Business Development Manager for APAC market in an E&E industry.

Mr. Chen obtained his Degree in Economics and Finance from Singapore Institute of Management University - Royal Melbourne Institute of Technology, Singapore.

Save for his directorship of the Company, Mr. Chen does not hold any other directorship in public companies and listed corporations.

Mr. Chen attended all seven (7) Board Meetings held during the financial period ended 31 March 2026.

KUNAMONY A/P S.KANDIAH
Senior Independent Non-Executive Director

Age 74, Female, Malaysian

Ms. Kunamony A/P S.Kandiah ("Ms. Kunamony") was appointed as a Senior Independent Non-Executive Director on 6 May 2016. Ms. Kunamony is currently the Chairperson of our Nomination Committee and also a member of our Audit and Risk Management Committee and Remuneration Committee.

Ms. Kunamony is an Advocate & Solicitor of the High Court of Malaya and now a senior partner of Messrs. Mohd Latip & Associates. She has more than 33 years of legal experience. Whilst in legal practice, she attended to various legal matters especially company / corporate, matters, probate, family law. She specialises in matters relating to restructuring of ailing, companies (Public Listed and Private limited companies). She was also Committee Member of the Selangor Bar for State of Selangor for a number of terms. She was appointed as a Panel Member of the Investigating Tribunal Boars and also Vice-President of the Arthritis Foundation, Malaysia and legal advisor to Federation of Reproductive Health Associations, Malaysia (FRHAM).

Ms. Kunamony graduated with a law degree from Buckingham University and pursued professional practice course at the Council of Legal Education and was admitted as an utter Barrister at Law of Middle Temple, England.

Save for her directorship of the Company, Iqzan Holding Berhad, Permaju Industries Berhad, Meridian Berhad, PNE PCB Berhad and Ecobuilt Holdings Berhad, Ms. Kunamony does not hold any other directorship in public companies and listed corporations.

Ms. Kunamony was publicly reprimanded by Bursa Securities and imposed with fines for breaches of the Main Market Listing Requirements of Bursa Securities. The reprimands and fines comprised RM300,000 in relation to her directorship in Iqzan Holding Berhad on 14 February 2025, and RM50,000 in relation to her directorship in Meridian Berhad on 6 June 2025. The RM50,000 fine imposed in relation to Meridian Berhad has been fully paid. The RM300,000 fine imposed in relation to Iqzan Holding Berhad has been stayed, pending the outcome of the judicial review before the Federal Court.

Ms. Kunamony attended all seven (7) Board Meetings held during the financial period ended 31 March 2026.

NG KOK HOK
Independent Non-Executive Director

Age 65, Male, Malaysian

Mr. Ng Kok Hok ("Mr. Ng") was appointed as the Independent Non-Executive Director on 4 June 2021. Mr. Ng is currently the Chairman of our Audit and Risk Management Committee and also a member of our Nomination Committee and Remuneration Committee.

Mr. Ng is a Chartered Accountant of the Malaysian Institute of Accountants, Associate Member of the Chartered Institute of Management Accountants, member of the Chartered Global Management Accountants and Financial Planning Association of Malaysia. Mr. Ng has more than 40 years' experience in finance, treasury and strategic management. Prior to his retirement in May 2021, he was attached to VCPlus Limited (formerly known as Anchor Resources Limited), a Malaysian Company listed on Singapore Stock Exchange as Chief Financial Officer.

Save for his directorship of the Company, Meridian Berhad, SaudeeGold Group Berhad and Joe Holding Berhad, Mr. Ng does not hold any other directorship in public companies and listed corporations.

On 6 June 2025, Mr. Ng was publicly reprimanded by Bursa Securities and fined RM50,000 for breaching the Main Market Listing Requirements of Bursa Securities in relation to his directorship in Meridian Berhad.

Mr. Ng attended all seven (7) Board Meetings held during the financial period ended 31 March 2026.

PROFILE OF DIRECTORS AND KEY SENIOR MANAGEMENT (CONT'D)

Notes to Profile of the Directors

1. ***Family Relationships***
   None of the Directors has any family relationship with any other Director and/or any major shareholder of the Company.

2. ***Conflict of Interest***
   None of the Directors has any personal interest or conflict of interest or potential conflict of interest, including interest in any competing business that the person has in any business arrangement involving the Group.

3. ***Conviction of Offences***
   Save as disclosed above, none of the Directors has been convicted of any offence within the past five (5) years, other than traffic offences (if any) and no public sanctions or penalties were imposed on them by the relevant regularity bodies during the financial period ended 31 March 2026.

KEY SENIOR MANAGEMENT

The Key Senior Management consists of our Executive Director, Mr. Tang Boon Koon. The profiles of our Executive Director is set out in the "Profile of the Directors and Key Senior Management" in this Annual Report.

MANAGEMENT DISCUSSION AND ANALYSIS OF BUSINESS OPERATIONS AND FINANCIAL PERFORMANCE

OVERVIEW OF THE GROUP'S BUSINESS AND OPERATIONS

mTouche Technology Berhad ("mTouche" or the "Company") is an Asia-based telecommunications and media group with operations spanning Malaysia , Indonesia, Thailand, Hong Kong and Vietnam Established in 2002, the Company is listed on the ACE Market of Bursa Malaysia Securities Berhad.

The Group is principally engaged in the provision of mobile value-added services ("Mobile Value-Added Services"), encompassing the development of mobile content, mobile messaging technologies, billing platforms and interactive media solutions. Within this segment, the Group also undertakes research and development of software and the provision of software maintenance and support services, as well as the management of computer data, data processing, data storage, and systems design and analysis. The Mobile Value-Added Services segment remains the Group's primary source of revenue, comprising mainly bulk messaging services, content services and mobile solutions, together with fees generated through its mobile billing platform.

In June 2022, the Company acquired two commercial properties at Troika KLCC, one of the most prestigious addresses in the heart of Kuala Lumpur city centre. This acquisition forms a key part of the Group's long-term strategy to diversify into the healthcare sector, with a particular focus on lifestyle wellness and recovery services.

The global health and wellness industry has undergone significant transformation in recent years, driven by the pandemic and heightened public awareness of preventive healthcare. Malaysia's healthcare and wellness sector has mirrored this trend, recording notable growth in funding, healthcare expenditure and life expectancy. More recently, however, the sector's momentum has moderated amid broader economic headwinds and market recalibration.

The Company had previously commenced renovation works to establish a health and wellness centre (Phase 1), to be followed by a recovery centre (Phase 2). However, in view of the current slowdown in the healthcare and wellness segment and intensifying competition within the recovery services market, the Company has paused these renovation works in order to reassess and refine its proposed offerings.

MANAGEMENT DISCUSSION AND ANALYSIS OF BUSINESS OPERATIONS AND FINANCIAL PERFORMANCE (CONT'D)

YEAR-ON-YEAR FINANCIAL REVIEW

On 30 September 2025, the Board of Directors approved a change in the financial year end of the Company and its subsidiaries from 30 September to 31 March, with a view to enhancing resource planning and improving the management of audit, annual reporting and Annual General Meeting processes going forward. Accordingly, the current financial period under review, ended 31 March 2026 ("FPE 2026"), spans eighteen months from 1 October 2024 to 31 March 2026.

	Audited FYE 2026 RM'000	Audited FYE 2024 RM'000	Variance RM'000	%
Our financial performance				
Revenue	14,992	15,183	-191	-1.3
Gross profit ("**GP**")	3,576	1,980	1,596	80.6
Loss before tax ("**LBT**")	(26,417)	(15,012)	-11,405	-76.0
Loss after tax ("**LAT**")	(27,401)	(15,012)	-12,389	-82.5
GP margin (%)	23.9	13.0		10.9
LBT margin (%)	(176.2)	(98.9)		-77.3
LAT margin (%)	(182.8)	(98.9)		-83.9

Revenue

For FPE 2026, the Group recorded revenue of RM15.0 million, a decrease of RM0.2 million, or approximately 1.3%, from RM15.2 million in FYE 2024. The decline was primarily attributable to lower bulk IT product trading sales at the Group's subsidiary, mTouche International Sdn. Bhd. The Group's core markets, namely Malaysia and Thailand, have reached a mature stage of market penetration and continue to generate stable and consistent revenue.

Gross profit

The Group recorded a GP of RM3.6 million for FPE 2026, an increase of RM1.6 million, or 80.6%, from RM2.0 million in FYE 2024. Notwithstanding the decline in revenue, GP improved on the back of a higher GP margin of 23.9% for FPE 2026 (FYE 2024: 13.0%), mainly attributable to a more favourable revenue mix, with a higher proportion of revenue derived from the Group's higher-margin Mobile Value-Added Services segment following the decline in lower-margin bulk IT product trading sales, together with the Group's ongoing cost optimisation initiatives.

Loss before tax

The Group recorded a LBT of RM26.4 million for FPE 2026, compared to RM15.0 million in FYE 2024, an increase in loss of RM11.4 million, or 76.0%. This was mainly attributable to higher depreciation of RM2.7 million, an increase in impairment loss on other receivables of RM3.0 million, and a loss on derecognition of a subsidiary company of RM4.9 million.

MANAGEMENT DISCUSSION AND ANALYSIS OF BUSINESS OPERATIONS AND FINANCIAL PERFORMANCE (CONT'D)

YEAR-ON-YEAR FINANCIAL REVIEW (CONT'D)

Loss after tax

Consistent with the LBT discussed above, the Group recorded a LAT of RM27.4 million for FPE 2026, an increase of RM12.4 million, or 82.5%, from RM15.0 million in FYE 2024.

	Audited 31 March 2026 RM'000	Audited 30 September 2024 RM'000	Variance RM'000	Variance %
Our financial position				
Non-current assets	30,255	34,437	-4,182	-12.1
Current assets	34,216	62,781	-28,562	-45.5
Non-current liabilities	9,796	11,254	-1,458	-13.0
Current liabilities	5,973	15,662	-9,689	-61.9
Total equity	48,702	70,302	-21,600	-30.7

Assets

Non-current assets, comprising property, plant and equipment, right-of-use assets and intangible assets, decreased from RM34.4 million as at 30 September 2024 to RM30.3 million as at 31 March 2026, a decline of RM4.1 million or 12.1%. This was primarily attributable to depreciation charges of RM4.4 million recognised during the period.

Current assets decreased from RM62.8 million as at 30 September 2024 to RM34.2 million as at 31 March 2026, a decline of RM28.6 million or 45.5%. This was mainly due to a reduction of RM6.8 million in trade and other receivables, in line with the decline in revenue, and a decrease of RM22.0 million in cash and bank balances. Further details are set out in the "Liquidity, Capital Resources and Gearing" section below.

Liabilities

Non-current liabilities, comprising bank borrowings, lease liabilities and defined benefit obligations, decreased from RM11.3 million as at 30 September 2024 to RM9.8 million as at 31 March 2026, a decline of RM1.5 million or 13.0%. This was mainly attributable to the repayment of term loans of RM1.3 million and a reduction in lease liabilities of RM0.4 million during the period.

Current liabilities, comprising mainly trade and other payables, bank borrowings and lease liabilities, decreased by RM9.7 million or 61.9% to RM6.0 million as at 31 March 2026 (30 September 2024: RM15.7 million). The reduction was mainly driven by a decrease in trade and other payables, in line with the decline in revenue.

MANAGEMENT DISCUSSION AND ANALYSIS OF BUSINESS OPERATIONS AND FINANCIAL PERFORMANCE (CONT'D)

YEAR-ON-YEAR FINANCIAL REVIEW (CONT'D)

Liquidity, capital resources and gearing (cont'd)

	Audited As at 31 March 2026 RM'000	Audited As at 30 September 2024 RM'000	Variance RM'000	%
Our cash flow from/(used in)				
Operating activities	(15,496)	(270)	(15,226)	(5,639.3)
Investing activities	(3,898)	(5,575)	1,677	30.1
Financing activities	(2,840)	8,144	(10,984)	(134.9)
Net changes in cash and cash equivalents	(22,234)	2,299	(24,533)	(1,067.1)
Effects of exchange rate changes	265	186	79	42.5

Cash and cash equivalents recorded a net decrease of RM22.2 million in FPE 2026, primarily as a result of net cash outflows from operating, investing and financing activities. After taking into account a favourable foreign exchange translation effect of RM0.3 million, total cash and bank balances declined by approximately RM22.0 million during the period, consistent with the decrease in current assets discussed above.

The Group recorded a negative cash flow before working capital changes of RM10.8 million in FPE 2026, principally reflecting the LBT incurred during the period after adjusting for non-cash items. This was compounded by a net cash outflow from working capital movements of RM4.1 million, comprising a decrease in trade and other payables of RM4.8 million, partly offset by a decrease in trade and other receivables of RM0.7 million. After accounting for tax payments of RM0.6 million, the Group recorded a net cash outflow from operating activities of RM15.5 million for FPE 2026.

Net cash used in investing activities amounted to RM3.9 million in FPE 2026, mainly comprising capital expenditure of RM4.7 million on intangible assets, including the Optiva platform software.

Net cash used in financing activities totalled RM2.8 million in FPE 2026, mainly attributable to interest payments of RM1.2 million, term loan repayments of RM0.8 million and lease liability payments of RM0.8 million.

The Group's operations are funded through a combination of internal and external sources. Internal sources comprise mainly shareholders' equity and cash generated from operations, while external sources comprise corporate exercises, bank borrowings and credit terms extended by suppliers, which range from 30 to 120 days.

Taking into account its current cash reserves, bank balances and anticipated operating cash flows, the Management is confident that the Group has sufficient working capital to meet its immediate and foreseeable business requirements. Save as disclosed above, the Group is not aware of any other significant trends or events that could materially affect its operations, performance, financial condition or liquidity.

The Group did not have any capital commitments as at 31 March 2026.

REVIEW OF OPERATING ACTIVITIES

Corporate Exercise

Proposed Capital Reduction

On 13 September 2024, the Company announced the proposal to undertake a reduction of RM203.0 million of the issued share capital of the Company pursuant to Section 117 of the Companies Act 2016 ("Capital Reduction"). The Capital Reduction entailed the reduction of the issued share capital of the Company via cancellation of the Company's issued share capital which was lost and unrepresented by available assets of RM203.0 million. The corresponding credit of RM203.0 million arising from such cancellation was used to set-off against the accumulated losses of the Company while the remaining balance, if any, was credited to the retained earnings of the Company.

REVIEW OF OPERATING ACTIVITIES (CONT'D)

Corporate Exercise (cont'd)

The Capital Reduction enabled the Company to reduce its accumulated losses via cancellation of the share capital which was lost and unrepresented by the available assets of the Company. In addition, the reduction of accumulated losses was expected to enhance the credibility of the Company with the bankers, customers, suppliers, investors and other stakeholders.

The Capital Reduction was duly passed as a Special Resolution by way of poll at the Extraordinary General Meeting of the Company held on 1 November 2024 and subsequently, the Company had on 3 January 2025 received a notice dated 3 January 2025 issued by the Registrar of Companies confirming that on 24 December 2024, all requirements with respect to the Capital Reduction as stated in the special resolution dated 1 November 2024 have been complied with. Accordingly, the Capital Reduction took effect on 3 January 2025.

Rights Issue

The Company had on 5 February 2021 announced rights issue with free warrants exercise ("Rights Issue II"). The proposal was approved by shareholders at our Extraordinary General Meeting on 2 April 2021. Pursuant to this, the Company had on 10 June 2021 issued 794,323,417 new ordinary shares at an issue price of RM0.10 per share and 397,161,708 Warrants D. The proceeds of RM79.4 million from the Rights Issue II will be utilised in the following manner:-

- expansion of the distribution and sales of test kits business;
- funding for the wellness business;
- working capital; and
- estimated expenses for the Rights Issue II.

On 30 May 2024, the Company resolved to extend the time frame for the utilisation of the proceeds for another twelve months period from 3 June 2024 to 2 June 2025. Meanwhile, the Warrants D of the Company had expired on 2 June 2024.

On 27 May 2025, the Company resolved to further extend the utilisation period by a further twelve months, from 2 June 2025 to 2 June 2026, to provide additional time to utilise the remaining proceeds.

On 7 August 2025, the Board approved a variation in the utilisation of proceeds, reallocating RM18.0 million from funding for the wellness business to working capital in support of the Group's core IT and telecommunications-related products and services. This reduced the funding allocated to the wellness business from RM56.0 million to RM38.0 million.

On 29 May 2026, the Company resolved to further extend the utilisation period by a further twelve months, from 2 June 2026 to 2 June 2027.

Further details on the utilisation of proceeds from the Group's corporate exercises are set out under Additional Disclosure Requirements on page 33 of this Annual Report.

Investment in Subsidiary

On 28 February 2025, the Company further subscribed for 190,000 ordinary shares in mTouche (Thailand) Co. Ltd., representing 63.33% of its enlarged issued and paid-up share capital, for a total consideration of THB19,000,000 (equivalent to approximately RM2.6 million).

RISK PROFILES

We highlight below the key anticipated or known risks that our Group is exposed to that may have a material effect on our operations, performance, financial condition and liquidity. Our plans and strategies to mitigate these risks, if any, have also been disclosed below:-

REVIEW OF OPERATING ACTIVITIES (CONT'D)

a) Business risks

Our Group is principally involved in the provision of Mobile Value-Added Services. It is subject to the risks inherent to the information technology and telecommunications industries. These include, amongst others, changes in telecommunication infrastructure, changes in laws and regulations applicable to the telecommunication business, availability of skilled personnel, introduction of new technological products and services as well as slowdown in growth in certain segments of the telecommunication industry in countries that we operate in. There can be no assurance that any material changes to these factors will not have a material adverse effect on the business operations of our Group.

Nevertheless, our Group has been taking effective measures to mitigate the aforementioned risks such as prudent financial management and efficient operating procedures. Further, we constantly keep abreast of economic and regulatory changes relating to our business.

b) Foreign exchange risks

Our business operations are in Malaysia, Thailand, Indonesia, Vietnam and Hong Kong , this will expose us to foreign exchange risks in the event of repatriation of profits from other countries back to Malaysia. There is no assurance that any foreign exchange fluctuation will not have an adverse impact on our earnings.

Although we do not actively hedge our Group's foreign currency exposure, we will continue to assess the need to utilise financial instruments to hedge our currency exposure, taking into consideration factors such as foreign currency, exposure period and transaction costs.

c) Rapid technological changes / product changes

Our Group operates in a technological landscape characterised by rapid advancement, and the development of technological products is a complex and uncertain process. As mobile data becomes cheaper, messaging applications are likely to be used more widely since it can support bigger content and more features as compared to conventional SMS. Our Group may experience design, marketing, operational difficulties that could delay or prevent the development of the product or may not be able to successfully commercialise the new products developed.

Our Group's performance is dependent on our ability to continuously innovate and upgrade its systems, software and infrastructure to ensure that our services remain relevant in the current technological landscape. This in turn, would allow our Group to compete effectively against other service providers moving forward.

Our Company seeks to limit these risks through our continuous investment in research and development activities in order to remain technologically relevant and meet market's expectations.

d) Business diversification risks

The diversification may expose our Group to risks inherent to the healthcare industry, in which our Group has not been participating in the past. These may include, amongst others, general economic downturn in the global and regional economies, competition from existing players, socio-political instability, changes in the legal and environmental framework within which the healthcare industry operates and changes in demand of healthcare products/services.

Our Group will seek to limit these risks through, inter alia, leveraging on the leadership and business development experiences of Mr Tang Boon Koon who will lead the Healthcare and Wellness Business as well as to hire and set up the marketing and operations team with relevant skillset to our Group in the new business.

e) Credit risks

We are exposed to credit risk due to slowdown in the collection of payments. The Group evaluated the likelihood and the severity and concluded that the Group would not be significantly affected by the expected credit loss of financial assets.

REVIEW OF OPERATING ACTIVITIES (CONT'D)

f) Competition risks

The Group's revenue and profitability are exposed to the risk of uncertainty arising from global and local economic conditions. Furthermore, we continue to face competition from existing and new competitors who may be capable of offering similar services and products. Whilst we strive to remain competitive, there can be no assurance that any changes in the competitive environment would not have any material and adverse impact on our business and financial performance.

Nevertheless, our Group strives to maintain our competitive edge by ensuring the quality of our products through stringent quality assurance procedures. We also continuously place importance on improving our products by investing in market research and product development activities.

FORWARD-LOOKING STATEMENT

From a macroeconomic perspective, Malaysia's economy expanded by 5.2% in 2025, exceeding Bank Negara Malaysia's ("BNM") earlier forecast range of 4.0% to 4.8%, supported by resilient domestic demand and continued investment momentum. For 2026, BNM projects growth of between 4.0% and 5.0%, while the International Monetary Fund ("IMF") has raised its forecast for Malaysia's real GDP growth to 4.7% for 2026 and 4.3% for 2027.

(Source: *https://www.bnm.gov.my/publications/emr2025/ch2*)
(Source: *https://www.imf.org/en/countries/mys*)

Thailand's economy, by comparison, is expected to grow at a more moderate pace, with the Thai Ministry of Finance projecting GDP growth of 2.0% for 2026 (2025: 2.2%) amid weaker exports, softer consumption and a moderating tourism recovery, the IMF's corresponding forecasts are 1.6% for 2026.

(Source: *https://www.nationthailand.com/business/economy/40061764*)
(Source: *https://www.imf.org/en/news/articles/2025/11/13/pr25367-thailand-imf-staff-completes-2025-article-iv-mission*)

These growth prospects remain subject to a number of external headwinds, including elevated global trade tariffs and the broader fallout from the conflict involving Israel, the United States and Iran that erupted in February 2026. The disruption to, and subsequent reopening of, the Strait of Hormuz contributed to a surge in global oil prices, with consequential effects on input costs, consumer spending and business sentiment across the Group's key operating markets, including Malaysia and Thailand.

The Board will continue to closely monitor these macroeconomic and geopolitical developments and their potential impact on the Group's businesses, including demand for its Mobile Value-Added Services and OTT content offerings, and will adjust the Group's strategies accordingly.

The Group's core Mobile Value-Added Services segment continues to operate in mature markets, particularly Malaysia and Thailand, where stable market penetration has been achieved. Going forward, the Group will continue to focus on operational efficiency and cost management within this segment, while exploring opportunities to grow its IT and telecommunications-related products and services, supported in part by the reallocation of proceeds from the Rights Issue II towards working capital for this purpose.

In relation to the Group's diversification into the healthcare and wellness sector at Troika KLCC, the Board will continue to monitor market conditions and reassess the timing and scope of the proposed health and wellness hub, including the renovation works for Troika Unit 2-1, before recommencing development. In the interim, the Group will continue to retain its existing fitness business and the rental income generated from Troika Unit 2-2.

Notwithstanding the above, the Group's prospects remain subject to broader macroeconomic conditions and competitive pressures within the markets in which it operates. The Board will continue to exercise prudence in managing the Group's resources and will provide further updates as material developments arise.

MANAGEMENT DISCUSSION AND ANALYSIS OF BUSINESS OPERATIONS AND FINANCIAL PERFORMANCE (CONT'D)

REVIEW OF OPERATING ACTIVITIES (CONT'D)

DIVIDENDS

The Group's ongoing efforts to strengthen its business operations are expected to deliver positive results in the long term. As such, it is essential for the Group to preserve funds for future expenditures and maintain a strong financial buffer to weather potential challenges, particularly given the rising market pressures and economic slowdown. After careful consideration, the Board has decided not to propose any dividend payment for FPE 2026.

The Board recognises the importance of dividends to our shareholders and values their continued support. It is the Board's firm intention to resume dividend payments at the earliest feasible opportunity. Once the Group achieves a more stable and comfortable financial position, with improved cash flow and operational performance, the Board will review the situation and take the necessary steps to resume dividend distributions. The Group remains committed to striking a balance between rewarding shareholders and ensuring long-term financial health and sustainability.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors ("the Board") of mTouche Technology Berhad ("mTouche" or "the Company") recognise that good corporate governance ("CG") is essential in directing and managing the business and affairs of the Company to deliver its strategy and maximise shareholder value while taking into consideration the stakeholders' interest. The Board is committed to upholding high standards of integrity and transparency in its governance and ensuring CG practices are implemented and maintained throughout the Company and its subsidiaries ("the Group").

The Board is pleased to present an overview of the application of the principles and recommended CG practices as set out in the Malaysian Code on Corporate Governance 2021 issued by the Securities Commission of Malaysia ("MCCG 2021") during the financial period ended 31 March 2026 ("FPE2026") to shareholders and investors.

This Statement is prepared in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Listing Requirements") and this is to be read together with the Corporate Governance Report ("CG Report") of the Company which is available on the Company's website at www.mtouche.com. The CG Report provides the explanations on how the Group applied each Practice set out in the MCCG 2021 during FPE2026.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

Part I - Board Responsibilities

1. Board's leadership and effectiveness

1.1 Roles and responsibilities of the Board

The Board is responsible for the stewardship of the Company's business and affairs with a view to enhance long term shareholders value as well as investor interest while taking into account the interests of other stakeholders and maintaining high standards of transparency, accountability and integrity. The Board is also responsible for ensuring that the Management maintains an effective system of governance and internal controls, which should provide assurance of effective and efficient operations, internal controls and compliance with the relevant laws and regulations.

The Board determines the Group's strategic objectives and ensures that required resources are in place for the Group to meet its objectives and to guide the Group on its short and long-term goals, providing advice, stewardship and directions on the management and business development of the Group. The Board is guided by its Board Charter and its responsibilities are included in the Board Charter which is available on the Company's website at https://www.mtouche.com. The Board also sets the Group's values and standards and ensures that its obligations to the shareholders and other stakeholders are understood and fulfilled.

To enhance accountability, the Board has established clear functions reserved for the Board and those delegated to Management. There is a formal schedule of matters reserved to the Board for its deliberation and decision to ensure the direction and control of the Company are in its hands. The role of Management is to support the Executive Directors and implement the running of the general operations and business of the Company, in accordance with the delegated authority of the Board.

The Independent Non-Executive Directors ("INEDs") are persons of calibre and credibility with the ability to exercise independent judgment in the Board without fear or favour. Their roles are to constructively challenge Management and monitor the success of Management in delivering the approved targets and business plans within the risk appetite set by the Board. They have free and open contact with Management at all levels, and they engage with the external and internal auditors to address matters concerning Management and oversight of the Company's business and operations.

Key matters reserved for the Board's approval include the annual business plan and budget, capital management and investment policies, authority limits/levels, risk management policies, declaration of dividends, business continuity plan, issuance of new securities, business restructuring, expenditure above a certain limit, material acquisitions and disposals of assets.

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

Part I - Board Responsibilities (cont'd)

1. Board's leadership and effectiveness (cont'd)

1.1 Roles and responsibilities of the Board (cont'd)

In furtherance of the above and to ensure orderly and effective discharge of its functions and responsibilities, the Board delegates and confers some of the Board's authorities and discretion on the Executive Directors ("EDs") as well as on properly constituted Board Committees comprising exclusively of Non-Executive Directors ("NEDs") which operate within defined terms and reference. The Board Committees consist of Audit and Risk Management Committee ("ARMC"), Nomination Committee ("NC") and Remuneration Committee ("RC").

These Board Committees are oversighted by the Board and the power delegated to the respective Board Committees are clearly set out in the Terms of Reference of each of the committees which are available on the Company's website.

These Board Committees assist the Board in making informed decisions through focused and in-depth deliberations on issues within their respective purview. The Chairman of the relevant Board Committees report to the Board on key issues deliberated, matters considered and their recommendation thereon. The final decision on all matters, however, lies with the Board after considering recommendations by the Board Committees except to the extent that certain matters are delegated by the Board to the said Board Committees.

During FPE2026, the Board, has leveraged on technology to broaden its channel of dissemination of information and to enhance the quality of engagement with the shareholders as part of its continuous efforts in enhancing corporate governance.

1.2 Chairman

The Chairman of the Company leads and manages the Board with a keen focus on strategy, governance and compliance and act as facilitator at Board meetings to ensure the effective contributions by NEDs are forthcoming on matters being deliberated and that the Board are constructively challenge and contributes to the development of strategy.

The Chairman is responsible to ensure the Board decisions taken are in the Company's best interests and fairly reflect the Board's consensus. He chairs the meetings of the Board and the shareholders, and thus ensuring effective communication with the shareholders and relevant stakeholders.

1.3 Separation of roles between the chairman and the executive directors

The Chairman of the Company is an INED. There is a distinct division of roles and responsibilities of the Chairman and the EDs to ensure that there is a continuance balance of power and authority and to maintain effective supervision and accountability of the Board and the Management.

Dato' Khairul Azwan bin Harun was appointed as the Independent Non-Executive Chairman of the Company on 13 January 2022. Whilst during the financial year under review, the EDs were Mr Tang Boon Koon and Mr Chen Huei Ping, who have the overall responsibilities over the Group's operating units, organisational effectiveness and implementation of Board policies and decisions.

The Chairman is primarily responsible for matters pertaining to the Board and the overall conduct of the Group and is committed to monitor good CG practices in the Company.

The EDs take on the primary responsibility of managing the Group's businesses and resources as well as overseeing and managing the day-to-day operations of the Group which include providing the vision and strategic direction of the Group, formulating and implementing appropriate corporate strategies, and assessing potential business opportunities.

All decisions of the Board are made unanimously or to be consensus. To ensure balance of power and authority on the Board, half of the Board members are Independent Directors. The Board is satisfied and assured that no individual or group of Directors has unfettered powers of decision that could create a potential conflict of interest.

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

Part I - Board Responsibilities (cont'd)

1. Board's leadership and effectiveness (cont'd)

1.4 Support of company secretaries

The Company Secretaries of the Company are a member of the Malaysian Institute of Chartered Secretaries and Administrators ("MAICSA") and are qualified to act as Company Secretary under Section 235(2) of the Companies Act 2016 ("Act"). The Company Secretaries act as CG counsel and facilitate overall compliance with the relevant requirements, codes or guidance and legislations within the Board, Board Committees and Management.

The Board has direct access to the professional advice and services of the Company Secretaries when performing their duties and discharging their responsibilities. The Company Secretary attends all meetings of the Board and Board Committees whenever necessary and guides the Directors on the requirements encapsulated in the Company's Constitution and legislative promulgations such as the Act, Listing Requirements, MCCG 2021 and ensure the deliberations at the meetings are recorded and the minutes circulated in a timely manner.

1.5 Supply of information

The Board meets at least four (4) times a year, with additional meetings convened on ad-hoc basis as and when decisions on urgent matters are required between scheduled meetings. The meetings of the Board and Board Committees are scheduled in advance and is circulated to allow Directors to plan ahead. To ensure the Board receives information on a timely manner, the Board papers for meetings will be circulated to the Board prior to the meeting. This provides the Directors with sufficient time to evaluate reports and proposals if necessary, request additional information to enable the Board to make informed and effective decisions.

NEDs are kept updated on the Group's activities and operations by the ED on a regular basis and all Directors have unrestricted access to Senior Management on issues under their respective purview and the right of access to all reports on the Group's activities, both financial and operational, and interact directly with Management or request further explanation, information or updates on any aspect of the Company's operations or business concern from them and the service and advice of suitable qualified Company Secretaries in order to enhance their knowledge in respect of the Group's businesses as well as better awareness of the risks associated with the Group's operations.

There are no restrictions for Directors, individually or collectively, to obtain independent professional advice if necessary, at the Group's expense to enable them to discharge their duties and responsibilities in relation to the matters being deliberated, where necessary.

The Company Secretary is entrusted to record the Board's deliberations, in terms of issues discussed, ensures that the deliberations at Board and Board Committee meetings are well documented, and subsequently communicated to Management for appropriate actions. The minutes of the previous Board and Board Committee meetings are distributed to the Directors/ Committee prior to the meeting for their perusal before confirmation of the minutes at the commencement of the following Board/Committees' meeting. The Directors may comment or request clarification before the minutes are tabled for confirmation as a correct record of the proceedings of the meeting. Management provides Directors with complete and timely information prior to meetings and on-going basis to enable them to make informed decisions.

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

Part I - Board Responsibilities (cont'd)

2. Demarcation of responsibilities

2.1 Board Charter

The Board has formally adopted a Board Charter which sets out the Board's strategic intent and outlines a clear roles and responsibilities of the Board for the discharge of the Board's fiduciary and leadership functions. The Board Charter provides guidance for Directors and Management regarding the responsibilities of the Board, Board Chairman, Board Committees, Individual Directors, including NED, Independent Directors, Senior INED as well as the requirements of Directors in carrying out their stewardship role and in discharging their duties towards the Company as well as boardroom activities.

The Board Charter would be periodically reviewed and updated in order to be aligned with current circumstances, the Company's policies and applicable rules and regulations and the Board Charter was last reviewed and adopted on 24 July 2026. More information on the Board Charter can be found on the Company's website.

3. Promoting good business conduct and corporate structure

3.1 Code of Ethics and Conduct

The Board has formalised the Code of Ethics for Directors and Code of Conduct for Officers and Employees ("Code of Ethics and Conduct") which reflects the Group's vision and core values of integrity, respect and trust. The core areas concerned include the following:

- Compliance with Circulars, Guidelines and Policies
- Ensuring Information Confidentiality
- Ensuring Fair and Equitable Treatment
- Commitment to the Group, Quality and Competence
- Reporting Internal Fraud, Theft or Illegal Activities
- Conflict of Interest
- Misuse of Position and Information
- Fraudulent Records and transactions
- Unethical and Negligent Conduct

The Board adhered strictly to the Code of Ethics and Conduct for Company Directors in discharging its oversight role effectively. The Code of Ethics and Conduct requires all Directors to observe high ethical business standards, and to apply these values to all aspects of the Group's business and professional practice and to act in good faith in the best interests of the Group and its shareholders. The Code of Ethics and Conduct for the Company Directors, Officers and Employees are incorporated in the Board Charter, which is available on the Company's website at https://www.mtouche.com.

In addition, all employees are encouraged to report genuine concerns about unethical behaviour or malpractices. to Department Head/ED, and all violations will be investigated by the Board or by persons designated by the Board, and appropriate action will be taken by the Company in the event of the said violations. If for any reason, it is believed that this is not possible or appropriate, then the concern should be reported to the ARMC Chairman of the Company. The Code of Ethics and Conduct is reviewed and updated from time to time by the Board to ensure that it continues to remain relevant and appropriate.

3.2 Whistleblowing Policy

The Board recognises the importance of whistleblowing and is committed to maintaining the highest standards of ethical conduct within the Group. In line with this commitment, the Board has formalised a Whistleblowing Policy for the Group.

As prescribed in the said policy, the Whistleblowing Policy outlines the avenues for all employees or any external party to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, or disclose in good faith any improper conduct within the Group and to enable prompt corrective actions and measures to resolve them effectively.

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

Part I - Board Responsibilities (cont'd)

3. Promoting good business conduct and corporate structure (cont'd)

3.2 Whistleblowing Policy (cont'd)

Any employee who has reasonable belief and in good faith that there is serious malpractice relating to the matter disclosed exists in the workplace, may direct such complaint and report to the line manager or the Chairman of the ARMC, either through formal or informal channels, in a safe and confidential manner. The Board will assure that employees' and third parties' identities will be kept confidential and that the whistle-blowers will not be at risk to any form of victimisation or retaliation from their superiors or any member of Management provided that their reporting is in good faith.

The Whistleblowing Policy formed part of the Board Charter and can be viewed on the Company's website at https://www.mtouche.com.

3.3 Anti-Bribery and Anti-Corruption Policies ("ABAC Polices")

The Board had formally adopted the ABAC Polices to incorporate the policies and procedures on anti-corruption as guided by the "Guidelines on Adequate Procedures" issued by the Prime Minister's Department to promote better governance culture and ethical behavior within the Group and to prevent the occurrence of corrupt practices in accordance with the new Section 17A of the Malaysian Anti-Corruption Commission Act 2018 on corporate liability for corruption which came into force on 1 June 2020 and to include the corruption risks in the annual risk assessment of the Group. A copy of the ABAC Polices is made available on the Company's website at https://www.mtouche.com.

The ABAC Polices would be periodically reviewed and updated in order to be aligned with current applicable rules and regulations**.** More information on the ABAC can be found on the Company's website

3.4 Director's Fit and Proper Policy

The Board had on 1 July 2022 approved and adopted the Directors' Fit and Proper Policy which outlined the fit and proper criteria for the appointment and re-appointment of Directors on the Board of the Company.

The said policy is devised to ensure that each of Directors has the character, experience, integrity, competence and capability, financial soundness and time to effectively discharge his/her role as a Director of the Company and its subsidiary. A copy of the Directors' Fit and Proper Policy is made available on the Company's website at https://www.mtouche.com.

Part II - Board Composition

4. Strengthen board's objectivity

4.1 Board composition and size

The Board comprises one (1) Independent Non-Executive Chairman, two (2) INEDs, one (1) ED and one (1) Non-Independent Non-Executive Director. The present composition of the Board is in compliance with Rule 15.02 of the Listing Requirements and MCCG 2021 as more than half of its members are Independent Directors, which can provide a check and balance in the functioning of the Board and enhance its effectiveness.

The Board composition and size are periodically assessed by the Board through the NC for appropriateness to meet the current and future needs of the Company. The Independent Directors who constitute more than one-third of the composition of the Board, provide a check and balance in the functioning of the Board and enhance its effectiveness.

The Group is led by an experienced and diversified Board, which comprises professionals from various fields to bring together a balance of skills, mix of experience and expertise in area relevant to enhance the growth of Group's business. The Board collectively bring with their wide and varied technical, legal, financial, and corporate experience to enable the Board to lead and control the Group effectively.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

Part II - Board Responsibilities (cont'd)

4. Strengthen board's objectivity (cont'd)

4.2 Tenure of independent director

The Board is mindful of the recommendations under the MCCG 2021 relating to the tenure of Independent Directors. Ms. Kunamony a/p S.Kandiah has served as an Independent Non-Executive Director of the Company for a cumulative term exceeding nine (9) years.

4.3 Policy of independent director's tenure

The Board has adopted a policy which limits the tenure of its Independent Directors up to nine (9) years. An Independent Director should not exceed a cumulative term of nine (9) years and upon completion of the nine (9) years, an Independent Director may continue to serve on the Board subject to the re-designation of the director as a Non-Independent Director. If the Board intends to retain the Independent Director after nine (9) years, the Board will provide justification and seek shareholders' approval at the Annual General Meeting ("AGM") through a two-tier voting process in accordance with the MCCG.

The NC carries out the evaluation of independence of each independent director annually. The independence of Directors is assessed based on the criteria prescribed under the AMLR, which required that an Independent Director must be independent and free from any business or other relationship that could interfere with the exercise of independent judgement or the ability to act in the best interests of the Company. In addition to complying with the criteria set out under the AMLR, the Independent Directors have also declared that they will continue to bring independent and objective judgement to the Board during the review of Directors' independence as part of the annual assessment carried out by the NC.

The Board, through the NC, having undertaken a rigorous assessment of Ms. Kunamony A/P S.Kandiah's independence, character, integrity, experience and contributions to the Board, the NC and the Board are satisfied that she continues to exercise independent judgement and act in the best interests of the Company.

Accordingly, the Board recommends that Ms. Kunamony A/P S.Kandiah be retained as an Independent Non-Executive Director. In line with Practice 5.3 of the MCCG 2021, the proposed retention of Ms. Kunamony A/P S.Kandiah as an Independent Director will be subject to shareholders' approval through a two-tier voting process at the forthcoming AGM.

4.4 Diverse board and senior management team

The Board acknowledges the importance of diverse Board and Senior Management. In fostering diversity, the Board has established Board Diversity Policy as set out in the Board Charter of the Company and is of the view that, while it is important to promote boardroom diversity in terms of gender, age and ethnicity, the normal selection criteria based on an effective blend of competencies, skills, extensive experience and knowledge to strengthen the Board should remain a priority.

The Policy articulates the diversity attributes and needs of the Board and the approach it would take to address such needs and in the process strengthen its composition. The Policy plays an integral role in the selection of candidates for Board membership. Whilst the Board recognises and embraces the benefits of diversity, the Board believes in providing equal opportunities to all based on merit as well as complementing and expanding the skills, knowledge and experience of the Board as a whole.

As for the Senior Management, the Board is committed to provide fair and equal opportunities and nurturing diversity at all levels within the Group. In this respect, all persons, regardless of age, gender, ethnicity, cultural background or other personal factors, with the appropriate experience and qualifications will be considered equally during recruitment and promotion, remuneration and training. The Board is also committed to workplace diversity ensuring that we value and respect our differences and that our workplace is fair, accessible, flexible and inclusive and free from discrimination.

Diversity of the Board's composition is important to facilitate optimal decision-making by harnessing different insights and perspectives.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)
Part II - Board Responsibilities (cont'd)
4. Strengthen board's objectivity (cont'd)
4.5 Gender diversity (cont'd)

The Board acknowledges the importance of boardroom diversity and takes cognisance of the recommendation of the MCCG 2021 to have female directors. The Board had established a Boardroom Diversity Policy as set out in the Board Charter of the Company, which is available on the corporate website.

The Board currently has one (1) female director, namely Ms. Kunamony A/P S.Kandiah. The Board opined that gender should not be the basis of evaluation and given the current state of the Group's business and lifecycle, it is more important to have the right mix of skills, knowledge, experience and expertise on the Board rather than to attaining the threshold as stipulated in MCCG 2021.

The NC evaluates and matches the criteria of the candidate, and will consider diversity, including gender, where appropriate, and recommends to the Board for appointment. In its effort to promote boardroom diversity, the NC has taken various steps to ensure that women candidates are sought from various sources as part of its recruitment exercise.

Nevertheless, the Board supports the initiative to include woman representation on the Board to achieve a more gender diversified Board, henceforth, the Board is on the look for potential women Directors and shall appoint additional women Directors as and when vacancies arise and suitable candidates are identified. No timeframe has been set for the search concerned.

The current diversity of the Board is as follows:

Gender	No. of directors
Male	4
Female	1

Age	No. of directors
20 - 39 years	1
40 - 59 years	2
60 years and above	2

Ethnicity	No. of directors
Bumiputera	1
Chinese	3
Other	1

4.6 Identification of new candidates for appointment of directors

The Board has entrusted the NC with the responsibility to identify and recommend suitable candidates for Board membership and assessing the performance of the Directors and Senior Management staff on an on-going basis.

The Board sets out expectations on the character, knowledge, experience, integrity, competence and time commitment for its members and protocols based on the 'Fit and Proper' Standards/Criteria for Directors and Senior Management staff when assessing new appointments and the Board will have the ultimate responsibility and final decision on any new appointment. This process shall ensure that the Board membership accurately reflects the long-term strategic direction and needs of the Company while it determines the skills matrix needed to support strategic direction and needs of the Company.

Where necessary, the NC may engage external independent advisors at the Group's expense on the recruitment of suitable candidates as board member to enable them to discharge their duties proficiently.

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

Part II - Board Responsibilities (cont'd)

4. Strengthen board's objectivity (cont'd)

4.7 NC

The NC was established by the Board on 14 February 2007 and the current NC comprises wholly INEDs and led by Ms. Kunamony A/P S.Kandiah, a Senior INED.

The NC is primarily empowered by its terms of reference in carrying out the following functions amongst others, is to:

- Reviewing, recommending and considering candidates to the Board and committees of the Board;
- Assessing the effectiveness of the Board as a whole, the committees of the Board and the contribution of each individual Directors on an on-going basis; and
- Assessing the balance of the Board membership and determining the core competencies and skills required for the Board.

The NC met once during the year under review with full attendance of its members. Summary of the key activities undertaken by the NC in discharging its duties during FPE2026 are set out below:

- Reviewed the size, structure and composition of the Board and the Board Committees;
- Assessed and reviewed the effectiveness of the Board as a whole, the Committees of the Board and the contribution of each individual Directors;
- Assessed and reviewed the Independence of INEDs;
- Assessed and reviewed the performance of the EDs;
- Assessed and reviewed the performance of AC and members of the AC;
- Assessed the financial literacy of the AC and each of its members;
- Recommended the re-election of the Directors who are due for retirement by rotation at the 20th AGM; and
- Recommended suitable educational and training programmes for continuous development of the directors.

The NC had undertaken a review and assessment of the level of independence of the Independent Directors during the FPE2026 based on the independence criteria as defined in the Listing Requirements and is satisfied that they are able to discharge their responsibilities in an independent manner. The Independent Directors have also declared their independence to the Board and Management of the Group at a Board Meeting during the year.

The NC was satisfied that the Board has the right size and the Board composition is well balanced having considered the appropriate mix of skills, experience, strength and independence and the diversity required to meet the current and future needs of the Company.

The Group recognises that effective succession planning is integral to the delivery of its strategic plans. It is essential to ensure a continuous level of quality in key management, in avoiding instability by helping mitigate the risks which may be associated with any unforeseen events, such as the departure of a key individual, and in promoting diversity.

4.8 Re-election of Retiring Directors

In accordance with the Company's Constitution, one third (1/3) of the Directors (with the exception of the Alternate Director) are subject to retirement by rotation annually and all Directors shall retire from office once at least every three (3) years.

The Directors to retire each year are the Directors who have been longest in office since their last appointment on re-election. The Directors appointed during the financial year are subject to retirement at the next AGM held following their appointments in accordance with the Company's Constitution. All retiring Directors are eligible for re-election.

Pursuant to Regulation 97 of the Constitution of the Company, Ms. Kunamony A/P S.Kandiah and Mr. Chen Huei Ping are subject to retirement by rotation at the forthcoming 21st AGM and they have expressed their willingness to seek for re-election at the 21st AGM.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)
Part II - Board Responsibilities (cont'd)
5. Board effectiveness
5.1 Board assessment

The Board (via the NC) undertakes annual evaluation to determine the effectiveness of the Board. The Board evaluation comprises a Board Assessment, Board Committees' Assessment, an Individual Assessment and an Assessment of Independence of Independent Directors and the financial literacy test of the AC Members.

The assessment of the Board is based on specific criteria, covering areas such as the Board structure, Board operations, roles and responsibilities of the Board, the Board Committee and the Chairman's role and responsibilities. Criteria used in these assessments are guided by the Corporate Governance Guide issued by Bursa Malaysia Securities Berhad ("Bursa Securities"). This assessment which is done annually is facilitated by the Company Secretaries and conducted on a peer and self-evaluation basis through questionnaires circulated to the Directors.

All Board members completed the assessment questionnaires on a confidential basis and the results of the evaluations are collated and a summary of the findings is submitted to the NC for deliberations and subsequently escalated to the Board for consideration on the key issues arising thereon, if any.

Based on the evaluation carried out for the FPE2026, the NC was satisfied with the existing Board composition and concluded that each Director has the requisite competence to serve on the Board and has sufficiently demonstrated his/her commitment to the Company in terms of time and participation during the year under review, and recommended to the Board the re-election of retiring Directors at the Company's forthcoming AGM. All assessments and evaluations carried by the NC in discharge of its functions were properly documented.

The Board is satisfied with the level of time commitment given by the Directors towards fulfilling their roles and responsibilities as Directors of the Company. This is evidenced by the attendance record of the Directors at Board of Directors and Board Committee meetings during the financial year under review, as set out in the table below:

Composition and meeting attendance held in the FPE2026

Directors	Designation	No. of meetings attended					
		Board	ARMC	NC	RC	AGM	EGM
Dato' Khairul Azwan bin Harun	Independent Non-Executive Director/ Chairman	6/7	6/7	1/1	1/1	1/1	1/1
Kunamony A/P S.Kandiah	Senior Independent Non-Executive Director	7/7	7/7	1/1	1/1	1/1	1/1
Ng Kok Hok	Independent Non-Executive Director	7/7	7/7	1/1	1/1	1/1	1/1
Tang Boon Koon	Executive Director	7/7	-	-	-	1/1	1/1
Chen Huei Ping	*Executive Director	7/7	-	-	-	1/1	1/1

* Mr. Chen Huei Ping was re-designated as Non-Independent Non-Executive Director of the Company with effect from 21 July 2026.

Each of the present members of the Board have complied with the Listing Requirements of not holding more than five (5) directorships in public listed companies and the Board is satisfied that the current number of other directorships held by the Directors does not impair their ability in discharging their responsibilities to the Company.

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

Part II - Board Responsibilities (cont'd)

5. Board effectiveness (cont'd)

5.1 Board assessment (cont'd)

There were also briefings by the External Auditors, Internal Auditors and the Company Secretary on the relevant updates on statutory and regulatory requirements from time to time during the Board meetings. All Directors have attended and completed both Mandatory Accreditation Programme I and II as prescribed by Bursa Securities, training and seminar programme covering the topics on finance, governance, corporate and global business and industry developments, which they have individually or collectively considered vital in keeping abreast with changes in laws and regulation, business environment, and CG development.

Details of the internal or external training programmes, seminars and/or conferences attended by the Directors at the end of FYE2026 were as follows:

Directors	Training Programmes/Seminars/Conferences
Dato' Khairul Azwan bin Harun	• Implementation of Section 17A of the MACC Act: Corporate Liability
Kunamony A/P S.Kandiah	• Preview of the Aspiring Directors Immersion Programme
Ng Kok Hok	• Bursa Malaysia's Building Sustainable Credibility: Assurance, Greenwashing and the Rise of Green-Hushing • ISSB: Applying the IFRS sustainability disclosure standard • Boardroom Insights 2025: Navigating Governance, Risk and Strategic Foresight • Leading for Longevity : The Board's Role in Driving Innovation • Reverse Governance: What if the Algorithm Assesses the Board
Tang Boon Koon	• Preview of the Aspiring Directors Immersion Programme
Chen Huei Ping	• Preview of the Aspiring Directors Immersion Programme

The Company will continue to identify suitable training for the Directors to equip and update themselves with the necessary knowledge in discharging their duties and responsibilities as Directors.

The Directors are encouraged to attend briefing, conferences, forums, trade fairs (locally and internationally), seminars and training to keep abreast with the latest developments in the industry and to enhance their skills and knowledge.

Part III- Remuneration

6. Level and composition of remuneration

6.1 Remuneration policy

The Board has adopted a Remuneration Policy to support the Directors and key senior management in carrying out their responsibilities and fiduciary duties in steering the Group to achieve its long-term goals and enhance shareholders' value. The Board's objective in this respect is to offer a competitive remuneration package in order to attract, motivate and retain persons of high calibre who will manage and drive the Company's success. The details of the Group's remuneration policies are included in the Board Charter available on the Group's website.

Dato' Khairul Azwan bin Harun, Independent Non-Executive Director, is the Chairman of the RC, which comprises exclusively of Independent Directors. The RC is guided by its terms of reference, which is available on the Company's website. The Terms of Reference of the RC was last reviewed and revised on 24 July 2026.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)
Part III - Remuneration (cont'd)

6.2 RC

The Board (via the RC) will ensure that the Group's levels of remuneration commensurate with the skills and responsibilities expected of Senior Management as well as the Directors and that it must be sufficient to attract and retain talent needed to run the Group successfully. The RC comprises wholly INEDs and they met once during the year under review with full attendance of its members.

The determination of the remuneration of the Directors is a matter of the Board as a whole. The remuneration payable to NEDs is proposed by the Board and is subject to shareholders' approval at the AGM. Each individual Director will not participate in decisions regarding their remuneration package and shall abstain from voting at general meetings to approve their fees. EDs are remunerated based on the Group's performance, market conditions and their responsibilities whilst the remuneration of the NEDs is determined in accordance with their experience and level of responsibilities assumed in committee and the board.

The RC is guided by market norms and industry practices when making recommendations for the compensation and benefits of Directors and Senior Management. The RC would review annually the performance of the Directors and Senior Management and recommend the Directors' fees and Directors' remuneration payable to the Board of Directors of the Company and its subsidiaries for Board's approval and would be tabled at the AGM for shareholders' approval in line with the provision of its Constitution and the Companies Act 2016.

7. Remuneration of directors and senior management

7.1 Detailed disclosure of directors' remuneration

The remuneration of the EDs should be set at a competitive level to recruit and retain high quality EDs and senior management. Individual pay levels shall reflect the performance of the group, market conditions and the individual's skills and experience as well as responsibility undertaken. It is to ensure that the linkage between pay and performance is robust.

The remuneration package of the EDs consists of monthly salary, bonus and benefits-in-kind such as company car and the benefit of Directors and Officers Liability Insurance in respect of any liabilities arising from acts committed in their capacity as Directors and Officers of the Company.

As for NEDs, the remuneration should take into account fee levels and trends for similar positions in the market and the time commitment required from the director. Such packages should take into consideration any additional responsibilities undertaken such as a director acting as chairman of the board, chairman of a board committee or as the senior independent director.

Details of the Directors' Remuneration (including benefits-in-kind) of each Director during the FPE2026 are as follows:

i) **Aggregate Directors' Remuneration**

	Group		**Company**	
Categories of remuneration	**Executive Directors RM**	**Non-Executive Directors RM**	**Executive Directors RM**	**Non-Executive Directors RM**
Directors' Fees	686,400	270,000	686,400	270,000
Salaries / Bonuses	403,920	-	403,920	-
Other emoluments	322,293	51,900	322,293	51,900
Total	1,412,613	321,900	1,412,613	321,900

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)
Part III - Remuneration (cont'd)

7. Remuneration of directors and senior management (cont'd)

7.1 Detailed disclosure of directors' remuneration (cont'd)

ii) **Analysis of Directors' Remuneration**

Total remuneration of Directors in respect of the FPE2026, in bands of RM50,000 is tabulated below

	Group		Company	
Range of remuneration (RM)	**Executive Directors**	**Non-Executive Directors**	**Executive Directors**	**Non-Executive Directors**
Up to 50,000	-	-	-	-
50,001 – 100,000	-	-	-	-
100,001 – 150,000	-	3	-	3
150,001 - 200,000	-	-	-	-
200,001 – 250,000	-	-	-	-
More than 250,000	2	-	2	-

iii) **Breakdown of Directors' Remuneration (Company)**

	Director Fees (RM)	**Salary, Bonus (RM)**	**EPF, SOCSO and EIS Contribution (RM)**	**Benefit* (RM)**	**Total (RM)**
Executive Directors					
Tang Boon Koon	686,400	73,920	-	189,068	949,388
Chen Huei Ping	-	330,000	44,989	88,236	463,225
Total	686,400	403,920	44,989	277,304	1,412,613
Non-Executive Directors					
Dato' Khairul Azwan bin Harun	90,000	-	-	16,300	106,300
Kunamony A/P S.Kandiah	90,000	-	-	17,800	107,800
Ng Kok Hok	90,000	-	-	17,800	107,800
Total	270,000	-	-	51,900	321,900

* *Benefits include insurance premium, Company Car instalment paid by the Company, training allowances and meeting allowances, if any*

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)
Part III- Remuneration (cont'd)
7. Remuneration of directors and senior management (cont'd)
7.1 Detailed disclosure of directors' remuneration (cont'd)

iv) **Breakdown of Directors' Remuneration (Group)**

	Director Fees (RM)	Salary, Bonus (RM)	EPF, SOCSO and EIS Contribution (RM)	Benefit* (RM)	Total (RM)
Executive Directors					
Tang Boon Koon	686,400	73,920	-	189,068	949,388
Chen Huei Ping	-	330,000	44,989	88,236	463,225
Total	686,400	403,920	44,989	277,304	1,412,613
Non-Executive Directors					
Dato' Khairul Azwan bin Harun	90,000	-	-	16,300	106,300
Kunamony A/P S.Kandiah	90,000	-	-	17,800	107,800
Ng Kok Hok	90,000	-	-	17,800	107,800
Total	270,000	-	-	51,900	321,900

* *Benefits include insurance premium, Company Car instalment paid by the Company, training allowances and meeting allowances, if any*

7.2 Remuneration of top five (5) senior management

The Company notes the need for transparency in the disclosure of its key senior management remuneration, the Company is of the opinion that the disclosure of remuneration details may be detrimental to its business interests, given the competitive landscape for key senior management personnel with the requisite knowledge, technical expertise and working experience in the Company's business activities. Apart from that, the said disclosure may also attract unnecessary head-hunting activities from competitors which will ultimately jeopardize on the Group's operations.

The Company is of the view that the interest of the shareholders will not be prejudiced as a result of such non-disclosure of the information on key senior management personnel and their remuneration.

The ED is also the key senior management of the Company, whose remuneration has been included in the disclosure under the Directors' Remuneration above.

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

Part I - ARMC

8. ARMC

8.1 Chairman of the ARMC

On 24 November 2022, the AC was renamed as Audit and Risk Management Committee ("ARMC") to reflect the ARMC's role to support the Board in fulfilling its responsibility in governance of the Company's risk management matters, in line with the recommendation of the MCCG 2021.

The ARMC is relied upon by the Board to, amongst others, provides advice in the areas of financial reporting, external audit, internal control environment and internal audit process, review of related party transactions as well as conflict of interest situation. The ARMC also undertakes to provide oversight on the risk management framework of the Group.

The ARMC currently comprises of three (3) members, all of whom are INEDs. The ARMC Chairman is led by Mr. Ng Kok Hok who is distinct from the Chairman of the Board.

8.2 Key audit partner

The ARMC has set out in its Terms of Reference that key audit partner should observe a cooling-off period of at least three (3) years before being appointed a member of the Audit Committee. Nonetheless, none of the current members of the ARMC is a former key audit partner involved in auditing the Group.

The Terms of Reference of the ARMC which was reviewed and revised on 24 July 2026, a copy of which is available on the Company's website at https://www.mtouche.com.

8.3 External auditor

The Board maintains a transparent and professional relationship with the external auditors, with the ARMC responsible for recommending the appointment or removal of external auditors and the terms of their engagement to the Board.

The ARMC's policies and procedures to review, assess and monitor the performances, suitability and independence of the external auditors. Prior to the commencement of the annual audit, the ARMC shall seek confirmation from the external auditors as to their independence. This independence confirmation would be re-affirmed by the external auditors to the ARMC upon their completion of the annual audit. These confirmations were made pursuant to the independence guidelines of the Malaysian Institute of Accountants.

Following the resignation of Messrs. ChengCo PLT in 2025, the Management and the ARMC undertook an evaluation process to identify suitable audit firms for appointment as the Company's external auditors. After assessing various candidates and their suitability, the Company finalised the engagement of Messrs. UHY Malaysia PLT ("UHY") in June 2026. The appointment was subsequently recommended by the ARMC and approved by the Board.

During the audit review, UHY had private sessions with the ARMC without the presence of Management to exchange views and opinions in relation to the Group's audit and financial reporting.

In addition, the ARMC undertakes an annual assessment of the suitability and independence of the external auditors as well as the performance of the external auditors, including the review of calibre of the audit firm, quality of processes, audit team, independence and objectivity, audit scope and planning, audit fees and audit communications. Further, the Board, through the recommendation of the NC, had evaluated the effectiveness of the ARMC and members of the ARMC.

Based on the ARMC's assessment of the external auditors, the Board is satisfied with the quality of service and adequacy of resources provided by the external auditors in carrying out the annual audit for FPE2026. The ARMC has also sought assurance from the external auditors, confirming that they are, and have been, independent throughout the conduct of the audit engagement with the Company in accordance with the independence criteria set out in the By-Laws (On Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accounts. In view thereof, the Board has recommended the re-appointment of the external auditors for the approval of the shareholders at the forthcoming 21st AGM.

Further details on the work performed by ARMC in furtherance of its oversight role are set out in the ARMC Report on **pages 36 to 38** of this Annual Report.

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

Part I - ARMC (cont'd)

8. ARMC (cont'd)

8.4 Independence of the ARMC

The ARMC complies with the recommendation of the MCCG 2021 requiring all members to be independent and at least one (1) member fulfils qualifications prescribed by the Listing Requirements. There is a strong element of independence to fulfil their role objectively and provide a critical and sounding view in ensuring the integrity of financial controls and integrated reporting, and identifying and managing key risk.

8.5 Financial literacy

All members of the ARMC are financially literate and assist the Board to oversee and scrutinise the process and quality of the financial reporting and ensure accuracy, adequacy and completeness of the report, as well as in compliance with the relevant accounting standards. The qualification and experience of the members are disclosed in the Profile of Directors in the Annual Report.

All members of the ARMC undertake continuous professional development and have annual discussion with the external auditors on financial reporting development to keep themselves abreast of the relevant developments in accounting and auditing standards, practices and rules. A summary of training programs, conferences and seminars attended by ARMC members during the financial year under review is set out in this Annual Report.

Part II - Risk Management and Internal Control Framework

9. Risk management and internal control framework

The Board fulfils its responsibilities in the risk governance and oversight functions via a risk management and internal control framework which adopts a structured and integrated approach in managing key business risks. This framework together with the system of internal control are designed to manage the Group's risks within its acceptable risk appetite, rather to eliminate the risk of failure to achieve the Group's business goals and corporate objectives.

The ARMC oversees the risk management framework of the Group, reviews the risk assessment and management policies formulated by Management regularly together with the Internal Auditors and makes relevant recommendations to Management to update the Group Risk Profile. The ARMC also discusses with the Board on areas of high risk faced by the Group and the adequacy of compliance and control throughout the organisation, and makes relevant recommendations to the Board to manage residual risks.

The Board also reviews all significant litigation, actions, transactions, issues, papers and reports to external parties which may impact the Group directly or indirectly. This is to ensure that there are no adverse public, governmental or regulatory effects arising thereon. The ARMC also works with the internal and external auditors to review and improve the system of internal control from time to time with the objective to safeguard the assets of the Group and to ensure proper accountability at all levels of operation.

The Company has engaged an external consultant, namely Kloo Point Risk Management Services Sdn. Bhd. ("Kloo Point") to assist the ARMC in discharging its duties and responsibilities in respect of identifying, assessing and managing the risks in areas that are applicable to the Company's business and ensure that the risk management process in place and functioning effectively.

Based on the above, the Board is of the view that the risk management process and system of internal control were in place during FPE2026 for identifying, evaluating and managing significant risks faced or potentially to be encountered by the Group.

Further details of the risk management and internal control framework are set out in the Statement on Risk Management and Internal Control on **pages 39 to 43** of this Annual Report.

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

Part II - Risk Management and Internal Control Framework

10. Internal audit function

As for the adequacy and effectiveness of the risk management and system of internal control, it is reviewed by the ARMC with assistance from the internal auditors. Kloo Point was also appointed to provide an independent and objective assurance on the effectiveness of governance, risk management processes and internal control system of the Group. The internal auditors' independence is maintained by reporting directly to the ARMC. The engaging partner and team have relevant qualifications and/or experience in internal auditing and they are free from any relationships or conflict of interests with the Company, to ensure the Internal Auditors' objectivity and independence are not impaired.

Kloo Point's engagement director in charge of the Group's internal audit is Mr. Khor Ben Jin, a fellow member of the Association of the Chartered Certified Accountants, United Kingdom (FCCA), Chartered Accountant of Malaysian Institute of Accountants (MIA), Certified Internal Auditor, United States of America (CIA) and Chartered Member of the Institute of Internal Auditors Malaysia (CMIIA).

The responsibilities of the Internal Auditors include providing independent and objective reports on the state of internal controls and the significant operating units in the Group to the ARMC, with recommendations for improvement to the control procedures, so that remedial actions can be taken in relation to weaknesses noted in the systems. Internal audit reports which are issued have to be tabled to the ARMC for review and Management is required to be present at ARMC meetings to respond, provide feedback on the audit findings, provide status updates on significant matters and changes in key processes that could impact the Group's operations and recommended improvements.

During the financial year under review, the internal auditors have conducted review on the Group in accordance with the Internal Audit Plans prepared in accordance with International Standards for the Professional Practice of Internal Auditing, which have been approved by the ARMC. The Internal Auditors will perform periodic testing of the internal control systems to ensure that the system is robust.

Details of the internal audit function are included in the ARMC Report on **pages 36 to 38** of this Annual Report which provides the overview of the internal control framework adopted by the Company.

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

Part I - Communication with Stakeholders

11. Continuous communication between company and stakeholders

The Board is committed to ensuring that communications to stakeholders and the investing public in general is timely and factual and are available on an equal basis. The Board also aims to maintain a positive relationship with the different group of stakeholders through active two-way communication, and to promote and demonstrate a high standard of integrity and transparency through timely, accurate and full disclosure and to enhance the stakeholders' understanding of the Group, its core businesses and operations, thereby, enabling investors to make informed decisions in valuing the Company's shares.

The Group leverages on a number of formal channels for effective dissemination of information to the shareholders and other stakeholders, particularly via annual reports, circulars or statements to shareholders, quarterly and annual financial statements, and announcements from time to time. The release of announcements and information by the Group to Bursa Securities, is handled by the EDs and/or the Company Secretaries within the prescribed requirements of the Listing Requirements. As these announcements and information can be price-sensitive, they would be released after having reviewed by the ED and/or the Board where necessary.

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

Part I - Communication with Stakeholders (cont'd)

11. Continuous communication between company and stakeholders (cont'd)

The Board recognises the importance of being transparent and accountable to the Company's stakeholders. Towards this, the Company's website at https://www.mtouche.com incorporates an investor relations and governance section which provides all relevant information to stakeholders and the investing community and is accessible by the public. This investor relations and governance section enhances the investor relations function by including all announcements made, financial information, annual reports as well as the corporate and governance structure of the Company.

Any shareholders' queries or concerns relating to the Group may be conveyed to our ED at our principal place of business as detailed below:

Lot 11.3, 11th Floor, Menara Lien Hoe, No. 8 Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan, Malaysia.
Email: my_info@mtouche.com
Phone: 03-7886 0100
Fax: 03-7886 0122

Our ARMC Chairman is designated by the Board to be the contact for consultation and direct communication with shareholders on areas that cannot be resolved through the normal channels of contact with the ED. The ARMC Chairman is contactable via his e-mail at kokhok@mtouche.com.

Part II - Conduct of General Meetings

12. Shareholder participation at general meetings

The AGM serves as a principal forum for the Group's dialogue with shareholders. All shareholders are encouraged to attend the AGM, during which they can participate and given the opportunity to ask questions and vote on important matters affecting the Group, including the election/re-election of Directors, business operations, and the financial performance and position of the Group.

All Directors (which include the Chairs of all mandated Board committees) shall endeavour to present in person to engage directly with, and be accountable to the shareholders for their stewardship of the Company at the AGM. The senior management and external auditors will also be present at the meeting to answer shareholders' queries on their audit process and report, the accounting policies adopted by the Group, and their independence.

The Company's Notice of the 21st AGM and the Annual Report are to be sent to shareholders at least 28 clear days prior to the meeting in compliance with the 28-days requirement under the Company's Constitution, the Act, and the Listing Requirements so that shareholders have sufficient time to review annual report, to appoint proxies and to consider the resolutions that will be discussed and decided at the AGM.

The Company shall conduct the forthcoming AGM by poll or electronic voting and the outcomes of the polls on the proposed resolutions will be announced to the Bursa Securities and posted on the Group's website after the AGM.

The Company's share registrar is well equipped to facilitate the conduct of a poll and the Company will ensure at least one (1) independent scrutineer is appointed to validate the votes cast at the meeting.

This Corporate Governance Overview Statement was approved Board on **31 July 2026**.

ADDITIONAL DISCLOSURE REQUIREMENTS

Pursuant To Appendix 9C Of The Ace Market Listing Requirements Of Bursa Malaysia Securities Berhad

UTILISATION OF PROCEEDS RAISED FROM CORPORATE PROPOSALS

Right Issue

The Company has undertaken renounceable rights issue with free detachable warrants which was completed on 10 June 2021 following the listing and quotation of 794,323,417 ordinary shares ("Rights Issue") and 397,161,708 Warrants D ("Warrants D") on the ACE Market of Bursa Malaysia Securities Berhad. The Rights Issue raised total gross proceeds of RM79.43 million, while Warrants D had expired on 2 June 2024.

As the proceeds raised from the Rights Issue had not been fully utilised, the Board of Directors approved, on 30 May 2024, an extension of twelve (12) months from 3 June 2024 to 2 June 2025 for the utilisation of the remaining proceeds amounting to RM31.26 million. Subsequently, on 27 May 2025, the Board approved a further extension of twelve (12) months, up to 2 June 2026, for the utilisation of the remaining balance of RM19.65 million.

Subsequently, on 7 August 2025, the Board of Directors approved a variation in the utilisation of RM18.00 million of the unutilised proceeds from the Rights Issue. Under the original utilisation plan, RM56.00 million had been allocated for the Group's wellness business. However, only RM36.35 million was utilised for that purpose. Accordingly, the Board approved the reallocation of the remaining proceeds from funding for the wellness business to working capital requirements of the Group.

The status of utilisation of proceeds as at 31 March 2026 is as follows:-

Purpose	Proposed Utilisation RM'000	Reallocation of Utilisation(1) RM'000	Actual Utilisation RM'000	Unutilised Proceeds RM'000	Timeframe for utilisation from receipt of proceeds	Revised Timeframe
Expansion of the Distribution and Sale of Test Kits Business	10,000	-	(10,000)	-	Within 12 months	-
Funding for the Wellness Business	56,000	(18,000)	(38,000)	-	Within 36 months	-
Working Capital	12,432	18,000	(23,077)	7,355	Within 24 months	2 June 2026(2)
Expenses in relation to the Corporate Exercise	1,000	-	(1,000)	-	Immediate	-
Total	**79,432**	**-**	**(72,077)**	**7,355**		

Note:-

(1) On 7 August 2025, the Board of Directors resolved to reallocate RM18 million from funding for the wellness business to working capital to support the core business of the Group. The reallocated amount was absorbed into the existing working capital pool, which originally carried a 24 months utilisation timeframe from the listing date.

(2) On 29 May 2026, the Board of Directors resolved to extend the time frame for the utilisation of the proceeds of the remaining unutilised working capital for a further twelve-month period from 2 June 2026 to 2 June 2027.

Material Contracts

Save for the related party transactions as disclosed in Note 28 to the Financial Statements, neither the Company nor any of its subsidiary companies has entered into any material contracts which involved the Directors' and/or major shareholders' interests, which were still subsisting at the end of financial period ended 31 March 2026 ("FPE 2026") or which were entered into since the end of financial year ended 30 September 2024.

Audit and Non-Audit Fees

The audit fees paid or payable by the Group and the Company to the external auditors for FPE 2026 amounted to**RM475,495 and RM305,000** respectively.

As for non-audit fees incurred for services rendered to the Group and the Company by the external auditors or a firm or corporation affiliated to the external auditors during FPE 2026, the amount concerned was **RM6,000** and **RM6,000** respectively for the Group and the Company.

ADDITIONAL DISCLOSURE REQUIREMENTS
Pursuant To Appendix 9C Of The Ace Market Listing Requirements Of Bursa Malaysia Securities Berhad

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

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

(A) Group Total Income and Total Assets

		Group	
Total Income	**Remarks**	**2026 (RM)**	**2024 (RM)**
Revenues		14,992,248	15,183,436
Interest income		1,219,857	1,365,714
Other income		998,223	361,423
Others	Reversal of impairment losses on trade receivables	87,900,000	1,000,000
Total		105,110,328	17,910,573
Total Assets		**82,029,143**	**97,218,298**

(B) Business Activities

		Group	
Shariah Non-Compliant Activities	**Remarks**	**2026 (RM)**	**2024 (RM)**
Other Shariah non-compliant activities	Sales of Hardware and Software	3,901,689	9,787,193
Other Shariah non-compliant activities	Rendering of Services	11,090,559	5,396,243
Total		14,992,248	15,183,436

(C) Component of Financial Position

(i) Cash Component

		Group	
Islamic Account/Instruments	**Remarks**	**2026 (RM)**	**2024 (RM)**
Cash at bank (exclude cash in hand)		N/A	N/A
Asset classified as held for sale: Cash and cash equivalent		N/A	N/A
Total		N/A	N/A

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING (CONT'D)

(C) Component of Financial Position (cont'd)

(i) Cash Component (cont'd)

Conventional Account/Instruments	Remarks	Group 2026 (RM)	Group 2024 (RM)
Cash at bank (exclude cash in hand)		11,041,799	32,969,232
Asset classified as held for sale: Cash and cash equivalent		N/A	41,375
Total		11,041,799	33,010,607

(i) Debt Component

Islamic Financing	Remarks	Group 2026 (RM)	Group 2024 (RM)
Current		N/A	N/A
Non-Current		N/A	N/A
Total		N/A	N/A

Conventional Borrowing	Remarks	Group 2026 (RM)	Group 2024 (RM)
Current Bank borrowings		638,563	208,344
Non-Current Bank borrowings		8,146,310	9,194,899
Total		8,784,873	9,403,243

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

Audit and Risk Management Committee Composition and Meetings

The Audit and Risk Management Committee ("ARMC") was chaired by Mr Ng Kok Hok during the financial period. The ARMC comprises three (3) members, all of whom are Independent Non-Executive Directors.

The ARMC consists of the following members:

Name	Designation	Status of Directorship	No. of meetings attended/ No. of meetings held*	%
Ng Kok Hok**	Chairman	Independent Non-Executive Director	7/7	100.00
Dato' Khairul Azwan Bin Harun	Member	Independent Non-Executive Director	6/7	85.71
Kunamony A/P S. Kandiah	Member	Senior Independent Non-Executive Director	7/7	100.00

* *Number of meetings held during the respective member's tenure of office during the financial period ended 31 March 2026 ("**FPE 2026**")*
** *A member of the Malaysian Institute of Accountants*

Whilst the ARMC's terms of reference ("**ToR**") requires the ARMC to meet at least four times in a financial year, it met seven (7) times during FPE 2026. The Company Secretaries who are also the secretaries to the ARMC was in attendance during the meetings.

Executive Management, if necessary, were invited to the meetings to deliberate on matters within their purview. The external auditors are also invited to attend the ARMC meetings to present their audit plan and audit findings, and to assist the ARMC in its review of the year-end financial statements.

The ARMC Chairman engages on a continuous basis with Executive Management, the external and internal auditors to keep abreast of matters affecting the Group. Where significant issues are noted, the ARMC Chairman communicates and confers with the other members, either through emails or in meetings. After each meeting, the ARMC Chairman submits a report on matters deliberated to the Board for their reference and notation. Matters reserved for the Board's approval are tabled at Board meetings. The Company Secretaries document the decisions made and actions required and forward them to Executive Management for their action.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT (CONT'D)

TERMS OF REFERENCE

The ARMC was established to act as a committee of the Board of Directors ("Board") with the primary objective of assisting the Board in fulfilling its fiduciary duties in relation to:

- Assessing the processes in relation to the risk and control environment;
- Overseeing financial reporting and internal controls; and
- Evaluating the internal and external audit processes

The ARMC is guided by its ToR which can be viewed on the Company's website at www.mtouche.com.

PERFORMANCE OF THE AUDIT AND RISK MANAGEMENT COMMITTEE

In compliance with Paragraph 15.20 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad, the Board has, through the Nomination Committee, reviewed the terms of office and performance of the ARMC members annually through the ARMC Evaluation Form. The Board is satisfied that for the FPE 2026, the ARMC members have been able to discharge their functions, duties and responsibilities in accordance with the ToR.

SUMMARY OF ACTIVITIES

The following activities were carried out by the ARMC in the discharge of its functions and duties to meet its responsibilities during FPE 2026:

(a) Financial Results

- Reviewed and recommended the quarterly financial results of the Group and the annual financial statements of the Group and Company for Board's approval.
- Deliberated on significant matters raised by the external auditors including financial reporting issues, significant judgements made by Executive Management, significant and unusual events or transactions and management's reports and updates on actions recommended by the external auditors for improvement.
- Deliberated on changes in or implementation of major accounting changes and compliance with accounting standards and other legal requirements.

(b) External Audit

- Considered the nomination of new external auditors before recommending them to the Board for consideration.
- Reviewed and approved the external auditors' scope of work and audit plan prior to commencement of the annual audit.
- Analysed and reviewed the proposed external audit fees for approval of the Board.
- Analysed and reviewed the non-audit fees and related costs in respect of non-audit services rendered by the external auditors to ensure that their independence is not impaired.
- Reviewed and discussed with the external auditors, the changes in or implementation of major accounting policies, significant matters arising from the audit, significant judgements made by Executive Management, significant and unusual events or transactions and compliance with accounting standards and other legal and regulatory requirements and how all these matters are dealt with and the audit report, and reported the same to the Board.
- Evaluated the performance, suitability and independence of the external auditors and recommended their re-appointment to the Board for approval.
- Met with the external auditors without the presence of Executive Management to have a frank and candid dialogue, and to exchange free and honest views and opinions.

(c) Internal Audit

- Reviewed and approved the internal audit plan and the internal auditors' scope of work.
- Reviewed and discussed with the internal auditors, their audit findings and issues arising during the course of audit.
- Reviewed the adequacy and effectiveness of corrective actions taken by Executive Management on all significant matters raised by the internal auditors.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT (CONT'D)

SUMMARY OF ACTIVITIES (cont'd)

(c) Internal Audit **(cont'd)**

- Reviewed and recommended the proposed internal auditors' fees to the Board for approval.
- Evaluated the competency of the internal auditors and their resources to address the risk areas set out in their audit plan.
- Met the internal auditors to have a frank and candid dialogue, and to exchange free and honest views and opinions.

(d) Related Party Transactions/Recurrent Related Party Transactions

- Reviewed significant related party transactions/recurrent related party transactions and conflicts of interest that may arise including any transaction, procedure or course of action or conduct that raised questions of Executive Management's integrity.

(e) Conflict of Interest ("COI")

- Reviewed the COI situation that arose during every ARMC meeting for the purposes of identification, evaluation, disclosure, monitoring and management of actual or potential conflict of interest situations.
- Reported to the Board that no actual or potential conflicts of interest, including interests in any competing businesses, were identified during the period.

(f) Annual Report

- Reviewed the Statement on Risk Management and Internal Control, Corporate Governance Overview Statement, Audit and Risk Management Committee Report and Sustainability Statement for inclusion in the Annual Report and the Corporate Governance Report.

INTERNAL AUDIT FUNCTION

The Group has outsourced its internal audit function to an independent professional consulting firm to assist the ARMC in discharging its responsibilities and duties. The role of the internal audit function is to undertake independent regular and systematic reviews of the system of internal controls so as to provide reasonable assurance that such systems continue to operate satisfactorily and effectively in the Group.

The internal auditors present their audit reports which include their findings and recommendations for improvements to the ARMC for its review and deliberation. The ARMC also appraised the adequacy of the comments, actions and measures to be taken by Executive Management in resolving the audit issues reported and recommended for further improvement.

The internal auditors also carried out follow-up review to monitor the implementation of the said action plans and measures for reporting to the ARMC.

For FPE 2026, the internal audit scope covered the review of Mobile Service/Program management of mTouche (Vietnam) Co., Ltd. in accordance with the internal audit plan approved by the ARMC as follows:

- Compliance with established policies and procedures/methodology
- Project communication, documentation and traffic reporting system
- Program monitoring and billing process
- Contract management

Recommendations for improvement have been put forward for the Board and ARMC's consideration.

The total costs paid or payable for the internal audit function for FPE 2026 was RM16,838.

NG KOK HOK
Chairman of ARMC
31 July 2026

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

This Statement on Risk Management and Internal Control which has been prepared in accordance with the Statement on Risk Management and Internal Control (SORMIC): Guidelines for Directors of Listed Companies" (SORMIC Guide 2025) is made pursuant to Paragraph 15.26(b) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**AMLR**").

BOARD'S RESPONSIBILITY

The Board of Directors ("**Board**") acknowledges that risk management and internal controls are integral to corporate governance and that it is responsible for establishing a sound risk management framework and internal controls system as well as to ensure their adequacy and effectiveness.

The Board recognises that the Group's risk management framework and internal controls system are designed to manage the Group's risks within its acceptable risk appetite, rather than to eliminate the risk of failure to achieve the Group's business and corporate objectives.

As risks are inherent in all business activities, the said framework and system provide reasonable, rather than absolute assurance against the risks of material misstatement of financial information or against financial losses and fraud or breaches of laws or regulations. The Board's risk management and internal control framework is based on the principles of ISO 31000 and the COSO Enterprise Risk Management Framework, and is embedded within the Group's governance structure to support informed decision-making on the level of risk the Group is willing to accept in pursuit of its strategic objectives.

The Board confirms that there is an ongoing risk management process established to identify, evaluate and manage significant risks to mitigate the risks that may impede the achievement of the Group's business and corporate objectives.

The review of the adequacy and effectiveness of the risk management framework and the system of internal controls is delegated by the Board to the Audit and Risk Management Committee ("**ARMC**").

The Group adopts the Three Lines Model as set out by the Institute of Internal Auditors ("IIA") to clearly define roles and responsibilities in risk management and internal control:

Governing Body — The Board (through the ARMC):
- Sets the tone and culture for effective risk management and internal control, and approves the Group's risk appetite and tolerance
- Retains ultimate accountability for the adequacy and effectiveness of the Group's risk management and internal control systems, notwithstanding delegation of day-to-day oversight to the ARMC
- Engages with, and receives assurance from, Executive Management and the internal audit function to satisfy itself that key risks are identified, managed and escalated appropriately

First Line — Business and Operations (Risk Owners):
- Process risk owners responsible and accountable for identifying and managing risks arising from their business activities
- Maintain risk registers and key risk indicators, and conduct risk assessments covering a broad spectrum of risks to support informed decision-making
- Implement controls to manage day-to-day business risks and ensure compliance with regulations, ethical expectations and the Group's internal policies

Second Line — Management Oversight and Support Functions:
- Executive Management, through the Group's finance, compliance, corporate secretarial and legal functions, provides complementary expertise, support, monitoring and challenge on risk-related matters
- Supports the development, implementation and continuous improvement of risk management practices, and monitors compliance with the AMLR, GN11 and the Group's internal policies
- Reports the adequacy and effectiveness of risk management practices, including control matters, to the ARMC and the Board

Third Line — Internal Audit:
- The outsourced internal audit function provides independent and objective assurance on the adequacy and effectiveness of the Group's risk management and internal control systems
- Reports independently to the ARMC on audit findings, recommendations, and the effectiveness of corrective actions taken by Executive Management

MANAGEMENT'S RESPONSIBILITIES

Executive Management is responsible for establishing and maintaining appropriate organisational structures, processes and controls to manage the Group's operations and risks effectively. This includes ensuring compliance with legal, regulatory, and ethical requirements.

Executive Management supports the development, implementation and continuous improvement of the Group's risk management and internal control practices at the process, systems and entity levels. Executive Management is also responsible for ensuring that internal controls are operating effectively and are subject to regular monitoring and review, with significant risk and control matters reported to the Board and relevant Board Committees.

RISK MANAGEMENT PROCESS

The risk management framework adopts a structured and integrated approach in managing key business risks to safeguard the Group's assets and shareholders' interests.

The ARMC reviews the adequacy and effectiveness of the risk management process from **time to time**. In this respect, it is assisted by the Executive Management to identify and assess risks as well as to ensure that the risk management process is adequate and effective. All policies and procedures formulated to identify, measure and monitor various risk components are reviewed by the ARMC. Additionally, the ARMC reviews and assesses the adequacy of the risk management policies and ensures that the infrastructure, resources and systems are in place for implementing the risk management process.

The members of the ARMC during the financial period ended 31 March 2026 ("FPE 2026") and as at the date of this Statement were:

Ng Kok Hok – *Chairman (Independent Non-Executive Director)*

Dato' Khairul Azwan Bin Harun *(Independent Non-Executive Director)*

Kunamony A/P S.Kandiah *(Senior Independent Non-Executive Director)*

The risk management process involves the key management staff in each functional or operating unit of the Group and is managed by the ARMC with assistance from the Executive Management. The risks identified remain the foundation in developing a risk profile and the action plans to assist Executive Management to manage and respond to these risks.

The risk management framework establishes the context of risk in relation to the Group's business and sets out the process for risk identification, measurement and treatment with continuous monitoring, review and communication. The risks identified will then be consolidated and presented for deliberation during ARMC meeting. In this respect, key business risks were identified or reaffirmed. Following the risk assessment, Executive Management reviewed and updated, where necessary, the relevant policies, procedures and control activities to manage these risks, with significant matters reported to the ARMC for review and oversight.

The Group's risk management practices are business driven and the processes in identifying, evaluating and managing significant risks facing the Group are communicated to all levels. Appropriate mitigating activities and control procedures are also put in place to deal with any deficiencies identified.

The key anticipated and known risks that the Group are exposed which may have material impacts on the Group's operations, performance and financial condition are as follows:

RISK MANAGEMENT PROCES (cont'd)

Risk Category	Key risk	Mitigating Actions
Strategic business Planning	The Group is principally involved in the provision of mobile value-added services (e.g. Bulk SMS). This business is approaching the industry declining period particularly in Malaysia. In the event that this service is not performing, it may lead to exposure of excessive loss to the Company.	• Venture into wellness business by establishing health and wellness studio. A Digital Healthcare Ecosystem will subsequently be developed to complement the health studio. • Senior management regularly evaluates opportunities to diversify and could leverage on its network, experience and knowledge to develop new product lines or new geographic markets in the regions
Strategic business Planning	As Senior Management is taking the necessary actions to explore business opportunities and to expand its existing business to improve the business condition of the Group. There is risk that business and capital investment are not properly identified and evaluated.	• Board and corporate meetings are held regularly to discuss market and business opportunities • Formal investment appraisal report is prepared whenever feasible for Senior Management review and decision making • Recruit and assemble an operation team with the relevant expertise to oversee new ventures
Credit Control	As the business involves offering credit terms to customers, it is invariably exposed to credit risk arising from protracted and delayed payments by customers.	• Quarterly financial reports are made to the Group Finance Controller. • Monthly monitoring on the Accounts Receivables Ageing Report. • Credit terms are stated in the contracts with customers.
Strategic business Planning for Foreign operations	Periodic changes imposed by the foreign authorities relating to requirements such as charging method, content delivery, subscription method and short codes ownerships to the mobile services providers in their market. This requires the companies to invest more resources and time to comply with these changing requirements.	• Work closely with mobile service operators. • Constantly keeping abreast of the latest updates on the policies implemented by the local telecommunication authorities (i.e. National Broadcasting and Telecommunications Commission, Ministry of Telecom, etc.).

The Board has conducted an annual review and periodic testing of the Group's risk management and internal control framework and considered emerging risks including Environmental, Social, and Governance (ESG) factors, sustainability, climate-related risk, cybersecurity, digital disruption (including artificial intelligence) and regulatory change as part of its ongoing risk identification process.

RISK APPETITE AND MONITORING

The Group recognises that effective risk management requires a clear understanding of the level of risk that it is willing to accept in pursuit of its strategic objectives. Accordingly, the Board has established a risk management approach that balances business growth with prudent risk management practices.

Executive Management monitors key risk exposures through periodic risk assessments and operational performance reviews. Key risk indicators and mitigation plans are monitored to ensure that risks remain within acceptable parameters and that appropriate actions are taken where necessary.

Regular updates on the Group's risk profile and mitigation strategies are presented to the ARMC and the Board to facilitate informed decision-making and to ensure continuous oversight of key risks.

INTERNAL CONTROL SYSTEM

The key elements of the internal controls system of the Group include:

1. An organisation structure with defined lines of responsibility, authority and accountability;

2. Approval and authority limits are imposed on senior management in respect of day-to-day operations as well as major non-operating transactions;

3. Formalised standard operating procedures are in place to ensure compliance with internal controls and the relevant laws and regulations;

4. The Board and the ARMC meet at least every quarter to discuss the Group's financial performance, business operations and strategies, corporate updates and internal audit findings, if any;

5. Management financial statements and reports are prepared periodically for monitoring of actual performance by the Executive Management;

6. Key functions such as finance, taxation, treasury, corporate secretarial and compliance and legal matters are controlled centrally;

7. A fully independent ARMC comprising exclusively Independent Directors with full and unrestricted access to both internal and external auditors; and

8. The quarterly financial results and yearly audited financial statements reviewed by the ARMC prior to their approval by the Board.

INTERNAL AUDIT FUNCTION

The Board acknowledges the importance of the internal audit function and is committed to articulating, implementing and reviewing the Group's system of internal controls.

The internal audit function has been outsourced to an independent professional service firm, namely Kloo Point Risk Management Services Sdn Bhd ("Kloo Point"), for the financial period ended 31 March 2026 to assist the Board as well as the ARMC in discharging their responsibilities and duties. To ensure independence, the internal auditors report directly to the ARMC. The internal auditors are free from any relationships or conflicts of interest that could impair their objectivity and independence in the discharge of their duties.

The internal audit of the Group is carried out in accordance with a risk-based audit plan approved by the ARMC. The internal audit provides an assessment of the adequacy, efficiency and effectiveness of the Group's system of internal controls. The internal audit function is undertaken in accordance with the International Standards for the Professional Practice of Internal Auditing (IPPF) issued by The Institute of Internal Auditors.

INTERNAL AUDIT FUNCTION (cont'd)

The internal audit assignment is led by a senior member of the engagement team, who reports to Mr. Khor Ben Jin, Executive Director of Kloo Point and the engagement director responsible for the Group's internal audit. For the financial period under review, the engagement was resourced with two (2) internal audit personnel, supported and supervised by the engagement director. The engagement team members possess the relevant professional qualifications and practical experience in internal auditing and internal control reviews across various industries.

The engagement director possesses the following qualifications:
- Fellow member of the Association of Chartered Certified Accountants, United Kingdom (FCCA)
- Chartered Accountant, Malaysian Institute of Accountants (CA)
- Certified Internal Auditor, United States of America (CIA)
- Chartered Member of the Institute of Internal Auditors Malaysia (CMIIA)

During the current financial period, the outsourced internal audit function has carried out the audit in mTouche (Vietnam) Co., Ltd ("MVCL") based on the risk-based internal audit plan approved by the ARMC:-
- Compliance with established policies and procedures
- Sales and marketing communication and documentation
- Sales and marketing activity monitoring
- Billing process
- Contract management

The audit findings and relevant recommended improvements are presented to the ARMC during their quarterly meetings. In addition, the internal auditors also perform follow-up reviews to ensure that recommendations for improvements are implemented.

The Group does not have any material joint ventures or associate companies.

ASSURANCE

The Board has reviewed the adequacy and effectiveness of the Group's risk management framework and system of internal controls for FPE 2026 and up to the date of this Statement and is of the view that the risk management process and system of internal controls are adequate and effective, and have been in place throughout FPE 2026 and up to the date of this Statement.

The Executive Management is accountable to the Board for identifying risks relevant to the business of the Group. This includes implementing and maintaining sound risk management practices, monitoring and reporting to the Board on any significant control deficiencies as well as changes in risks that could affect the Group's objectives and performance.

The Chief Executive Officer and Chief Financial Officer (or their equivalent) have provided assurance to the Board that the Group's risk management process and internal controls system were operating adequately and effectively in all material respects, and that there were no material losses incurred as a result of any deficiencies in internal controls that would require disclosure in this Annual Report.

The Board and Executive Management will continuously review and evaluate risks to ensure shareholders' interests and the Group's assets are safeguarded.

REVIEW OF THIS STATEMENT BY EXTERNAL AUDITORS

As required by Paragraph 15.23 of the AMLR, the external auditors have reviewed this Statement. Their review procedures were performed in accordance with Audit and Assurance Practice Guide 3: Guidance for Auditors on the Review of Statement on Risk Management and Internal Control ("**AAPG 3**"), issued by the Malaysian Institute of Accountants.

AAPG 3 does not require the external auditors to consider whether this Statement covers all risks and controls, or to form an opinion on the adequacy and effectiveness of the Group's risk management process and system of internal controls. AAPG 3 also does not require the external auditors to consider whether the processes described to deal with the material internal control aspects of significant problems, if any, disclosed in this Annual Report will, in fact, remedy the problems.

Based on their review, the external auditors have reported to the Board that nothing has come to their attention that causes them to believe that this Statement is not prepared in all material respects, in accordance with the disclosures required by Section 7 of the SORMIC Guide 2025, nor is it factually inaccurate.

This Statement on Risk Management and Internal Control is made in accordance with a resolution of the Board dated 31 July 2026.

SUSTAINABILITY STATEMENT

ABOUT THE REPORT

mTouche Technology Berhad ("**mTouche**" or "**the Company**"), together with its subsidiaries (collectively referred to as "**the Group**"), is pleased to present its Sustainability Report for the financial period ended 31 March 2026 ("**FPE 2026**").

This Report outlines the Group's sustainability strategy, guiding principles, key initiatives, and performance for FPE 2026. It addresses the material sustainability issues identified through our materiality assessment, which are most relevant to our stakeholders. The Report also provides updates on the Group's ongoing sustainability efforts across core business units and operations, demonstrating the progress made toward fulfilling our sustainability commitments. These efforts reflect our continued focus on integrating sustainable practices and generating long-term value for all stakeholders.

Our approach to sustainability continues to evolve in response to emerging challenges and opportunities. Recognising that sustainability is a continuous journey, we remain committed to enhancing our strategies to ensure meaningful contributions to both society and the environment.

REPORTING FRAMEWORKS AND STANDARDS

This Report has been prepared in accordance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Malaysia"), with reference to the Bursa Malaysia Sustainability Reporting Guide (3rd Edition) as a key framework. Additionally, this Report has been prepared with reference to the United Nations Sustainable Development Goals ("UN SDGs").

REPORTING SCOPE AND BOUNDARIES

On 30 September 2025, the Board approved a change in the financial year end of the Company and its subsidiaries from 30 September to 31 March. This Report covers the reporting period from 1 October 2024 to 31 March 2026, which spans eighteen months, and includes comparative historical data.

The scope of this Report encompasses the sustainability performance and progress of mTouche and its subsidiaries, including the Group's headquarters and all operations in Malaysia and Thailand. The Report excludes the activities of associate companies and joint ventures, which are not under the direct operational control of the Group.

INDEPENDENT ASSURANCE

While we have not conducted independent assurance on the information provided in this Report, we remain dedicated to disclosing accurate and transparent data. We strive to provide transparent and credible data, adhering to best practices in reporting and governance, and we continuously seek to enhance the integrity of our disclosures through internal reviews.

FEEDBACK ON THE REPORT

As part of our ongoing commitment to continuous improvement, we aim to enhance the depth, accuracy, and transparency of our sustainability reporting with each annual cycle. We greatly value the perspectives of our stakeholders and welcome any questions, feedback, or suggestions that may contribute to the refinement of our sustainability practices and disclosures. Stakeholders are encouraged to share their input via email at my_info@mtouche.com.

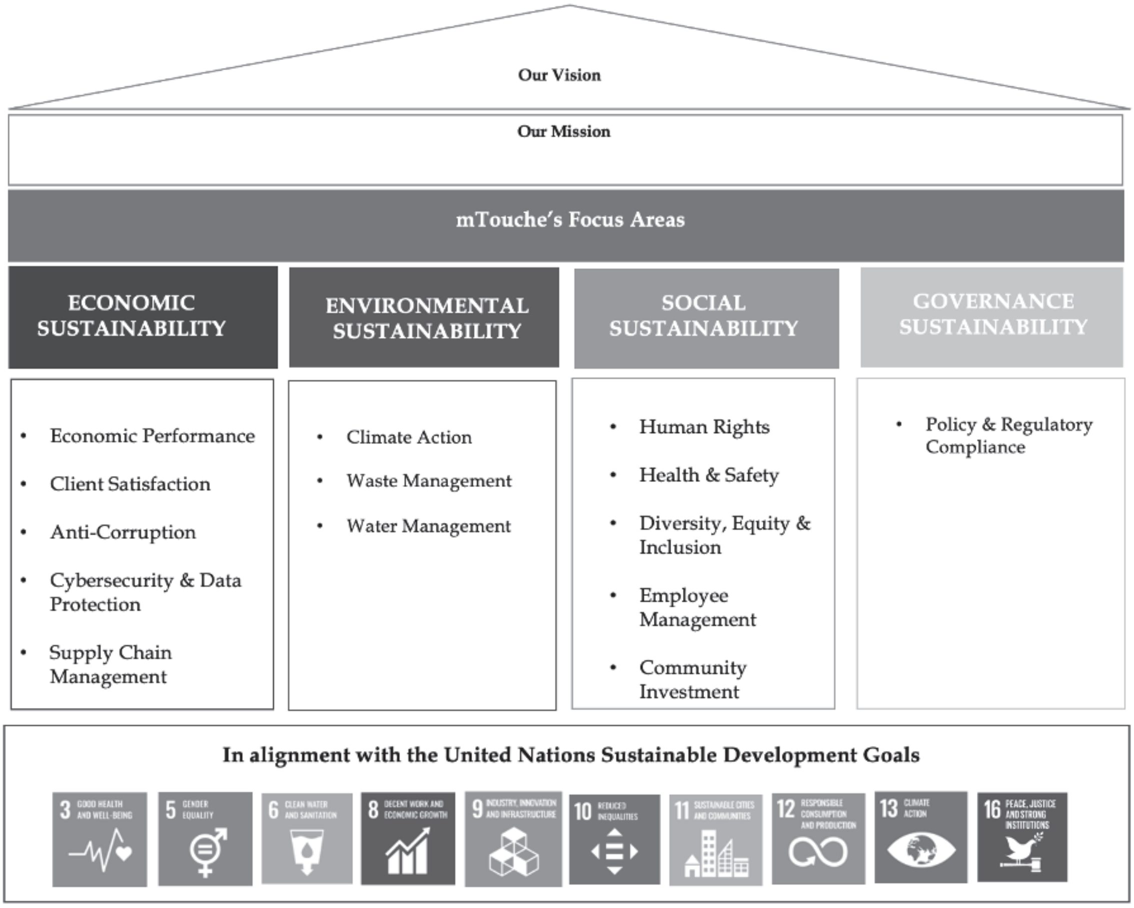
SUSTAINABILITY STATEMENT (CONT'D)

ABOUT US

OUR SUSTAINABILITY APPROACH

SUSTAINABILITY FRAMEWORK

Our sustainability framework is structured around four core pillars: Economic, Environmental, Social and Governance, and is closely aligned with the Company's identified material matters. This holistic approach enables us to consistently address our key sustainability priorities in a balanced and integrated manner. As we deepen our understanding of how best to align our business objectives with the broader global sustainability agenda, the framework will be regularly reviewed and refined to ensure its continued relevance, effectiveness, and responsiveness to emerging challenges and opportunities.



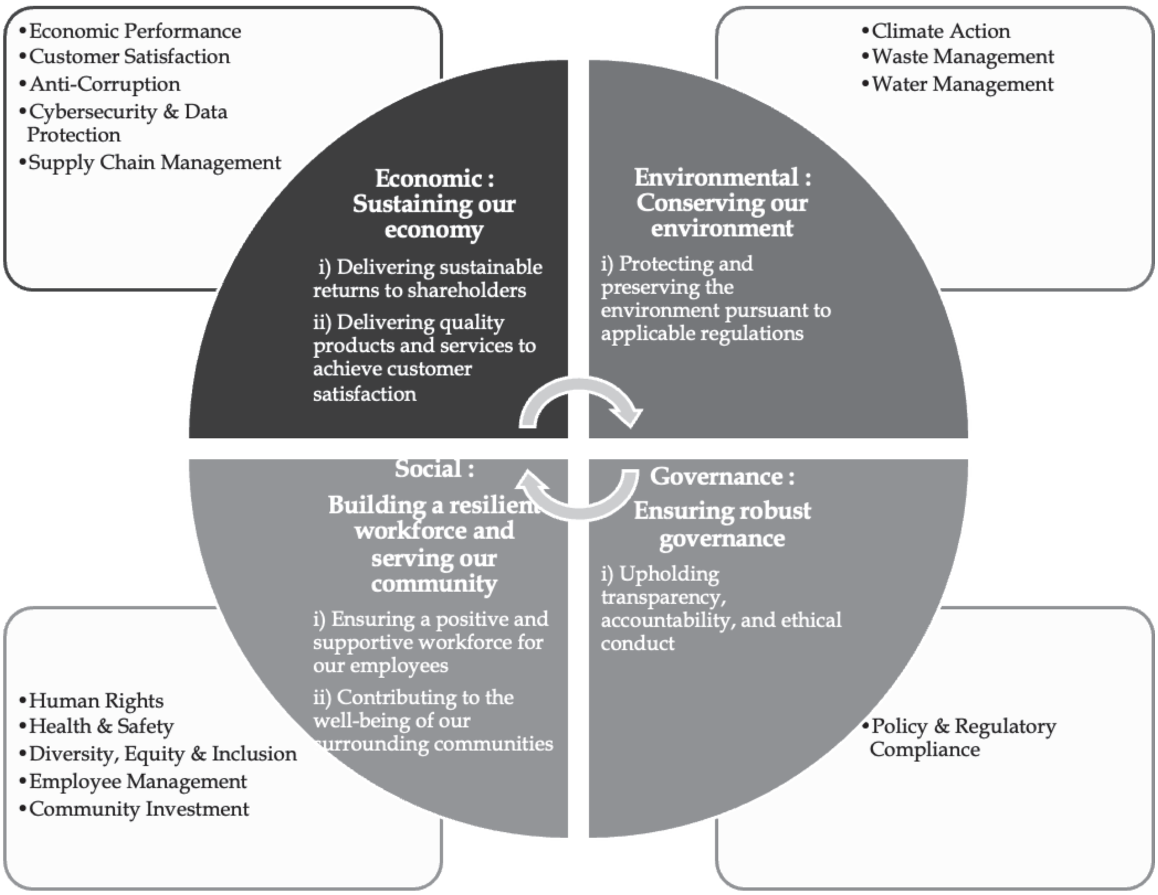
SUSTAINABILITY STATEMENT (CONT'D)

COMMITMENT TO THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

mTouche is committed to advancing the UN SDGs as part of our broader sustainability agenda. We recognise the importance of these global goals in addressing critical economic, environmental, and social challenges, and have taken deliberate steps to align our strategies and operations with selected SDGs that are most relevant to our business and stakeholders. Through our initiatives and performance across our key sustainability pillars, we aim to contribute meaningfully to the achievement of these goals while fostering long-term value for society and the environment.

SUSTAINABILITY POLICY

As our organisation grows, our commitment and passion for sustainability have become increasingly evident. We have developed a clear company philosophy centered on sustainability, which guides all decisions related to the economic and operational aspects of mTouche.

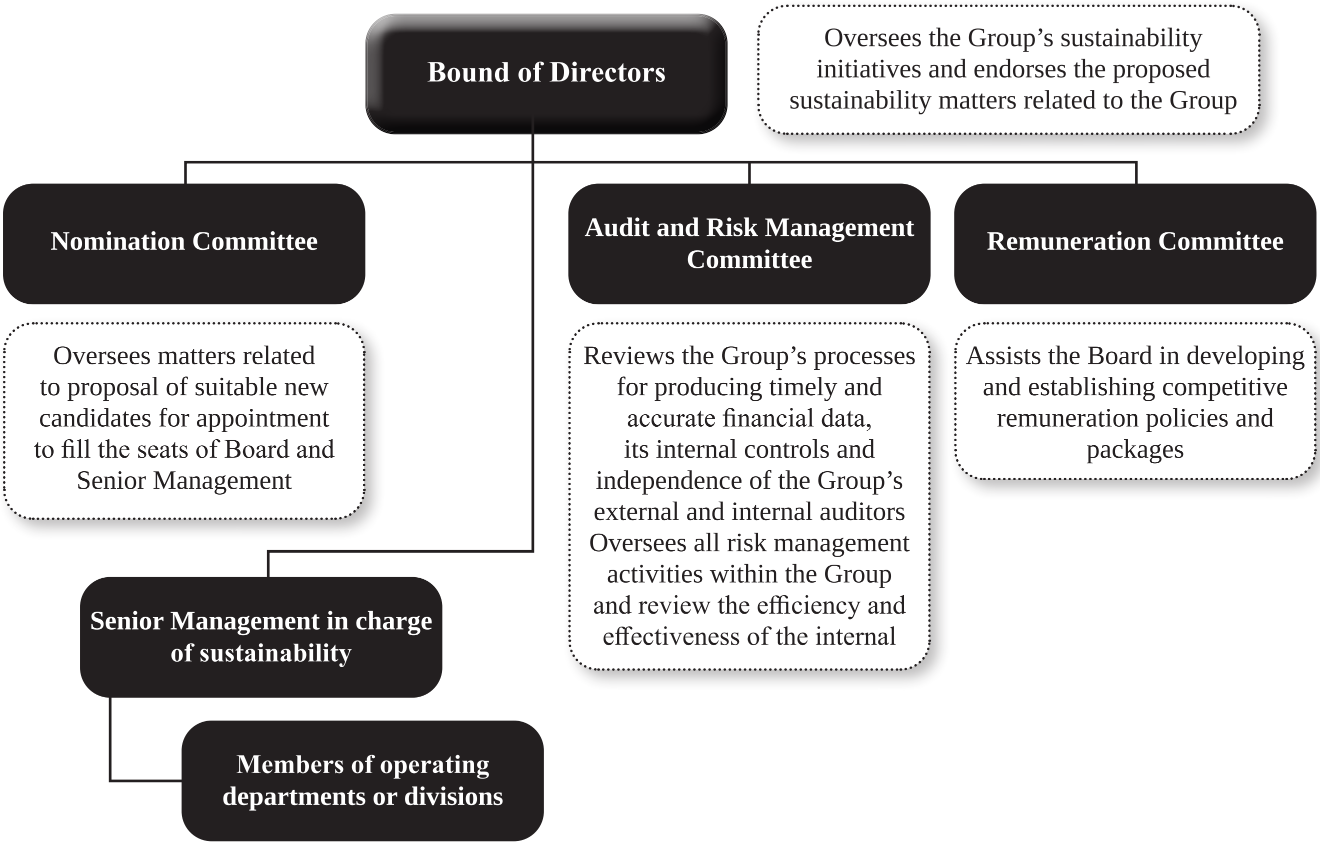


SUSTAINABILITY GOVERNANCE

The Group believes that integrity and ethics are essential to good governance, serving as the foundation for integrating sustainability goals into our decision-making processes. This commitment fosters transparency, enables effective risk management, and drives long-term success.

The Board is ultimately accountable for the Group's strategic direction on sustainability, supported by various Board Committees. This structure employs a top-down approach with strong leadership oversight.

The Board evaluates key sustainability material matters that inform our initiatives. Following this assessment, Senior Management is tasked with developing and implementing strategies and initiatives related to these matters. They are responsible for reporting the outcomes of our sustainability efforts to the Board, while operating departments or divisions assist the relevant Senior Management in executing these initiatives.



The responsibility of the Board to promote and embed sustainability in the Group includes overseeing the following:

- Engagement with key stakeholders
- Materiality assessment processes
- Identification and management of sustainability-related risks and opportunities
- Communication of sustainability strategies, priorities, and targets, as well as performance against these targets, to both internal and external stakeholders

STAKEHOLDER ENGAGEMENT

Stakeholder engagement remains a fundamental component of mTouche's sustainability strategy and business operations. By actively considering the perspectives, expectations, and concerns of its stakeholders, mTouche ensures that its activities, performance, and value creation efforts are aligned with stakeholder priorities.

mTouche is committed to building an inclusive organisation that proactively addresses the diverse needs of its stakeholders. We recognise that meaningful engagement is essential to achieving long-term, sustainable growth. In identifying stakeholders, mTouche focuses on individuals or groups who are significantly affected by or have considerable influence over the Group's operations and presence. These stakeholders are recognised as key contributors in shaping material matters related to the Group's sustainability priorities.

Through consistent engagement, mTouche has gained valuable insights into stakeholder concerns and expectations, fostering a deeper understanding of their needs. This ongoing dialogue conducted through both formal and informal channels continues to inform leadership decisions, influence business strategies, and enhance the Group's ability to deliver sustainable value.

Stakeholder feedback plays a vital role in identifying topics of material importance and clarifying stakeholder expectations. As there have been no changes to the Group's key stakeholder groups, the stakeholder engagement table presented for FPE 2026 is a continuation from the previous financial year.

STAKEHOLDERS	ENGAGEMENT PLATFORMS	AREA OF INTEREST OR CONCERNS	OUR RESPONSE
Shareholders, Financiers & Investors	• Financial reports and announcements • General meetings • Annual report • Press releases • Meetings	• Business strategies and future plan • Return on investments • Financial and operational performance • Good management and corporate governance • Sustainability initiatives	• Timely updates on the Group's strategy and financial performance via announcements • Uphold good governance practices across the Group • Monitor sustainability performance and targets via Bursa Malaysia Environment, Social and Governance ("**ESG**") Reporting Platform
Government Agencies & Regulators	• Compliances to laws and regulations • Participation in government and regulatory events	• Regulatory compliance • Corporate governance practices	• Regular review and monitor to ensure full compliance with regulatory requirements i.e. Malaysian Communications and Multimedia Commission ("**MCMC**"), National Broadcasting and Telecommunications Commission ("**NBTC**") in Thailand etc. • Adoption of practices outlined in the Malaysian Code on Corporate Governance
Employees	• Internal communications (i.e. emails, messenger and etc.) • Workshops and trainings • Employee engagement survey • Employee engagement events • Employee appraisals	• Business growth and strategic direction • Inclusive workplace • Remuneration and benefits • Career development and upskilling opportunities • Occupational safety & health	• Promote transparent communication with employees • Provide equal employment opportunities without discrimination • Offer industry-competitive benefits and remuneration packages • Provide relevant upskilling and development opportunities

STAKEHOLDER ENGAGEMENT (cont'd)

STAKEHOLDERS	ENGAGEMENT PLATFORMS	AREA OF INTEREST OR CONCERNS	OUR RESPONSE
Customers	• Customer support channels (i.e. website, email) • Regular meetings	• Customer satisfactions (i.e. cost optimisation, value added services) • Customer experience (i.e. speed of customer service response, on time delivery) • Innovative in enhancing the quality of services and deliverables • Consumer data privacy	• Offer affordable products and services • Adhere to quality standards • Adhere to the Personal Data Protection Act 2010
Suppliers	• Regular meetings • Quality audit on products and services • Contract negotiation • Supplier assessment/ performance appraisals	• Transparency in procurement processes • Business growth and timely payment	• Emphasis on provision of transparent procurement processes • Timely payment based on credit term
Communities	• Community impacts programmes	• Community welfare and continued livelihood	• Investment in welfare to improve community well-being
Analyst / Media	• Media releases or media briefings • Financial reports and announcements • General meetings	• Transparency in communicating information and updates on business performance and initiatives	• Provide transparent communication through announcements

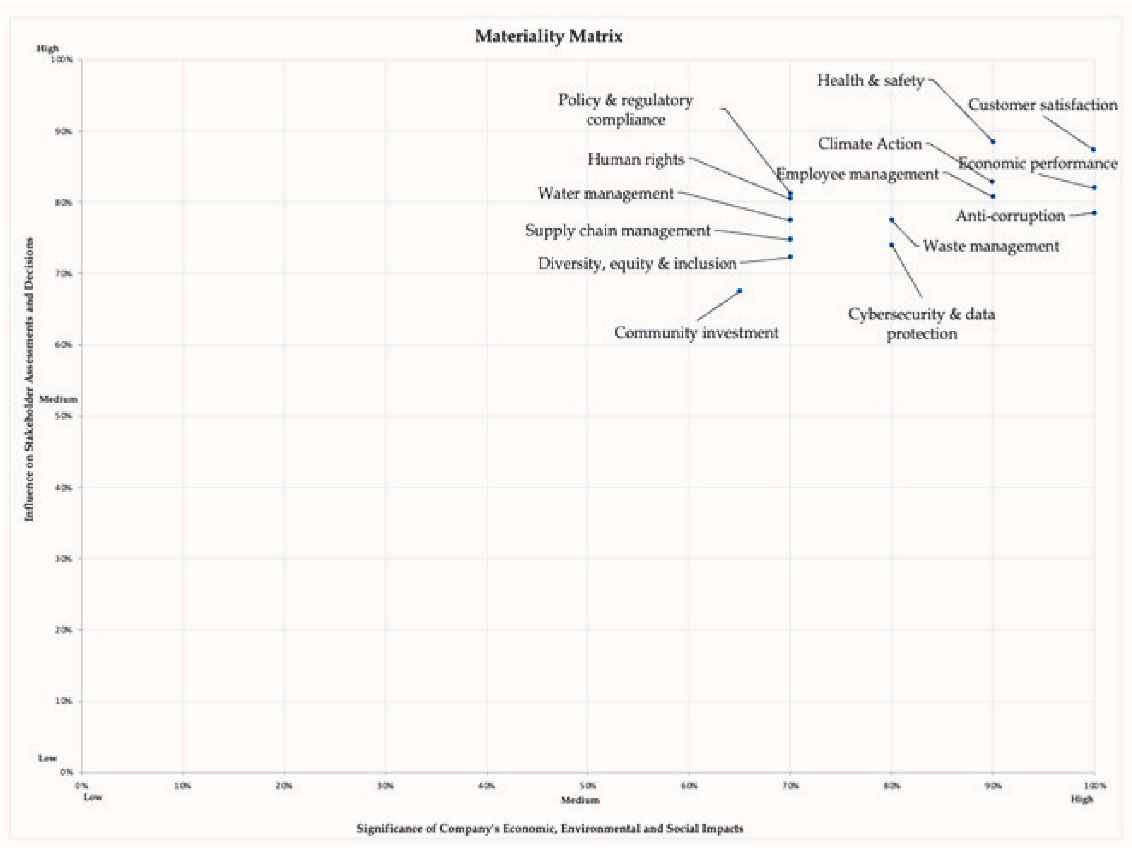
MATERIAL MATTERS

Materiality assessment remains a core component of our sustainability agenda, enabling us to align business planning, strategic direction, and performance management with the Group's key sustainability priorities.

In FPE 2026, we conducted an internal review of our material matters, building on the limited-scale assessment completed in the prior year. This review incorporated insights from key internal stakeholders who regularly engage with our primary stakeholder groups, helping us to better identify and prioritise the economic, environmental, social, and governance issues most relevant to our business and stakeholders. Notably, there were no changes to the top 14 material matters identified in FPE 2026.

Looking ahead, under the National Sustainability Reporting Framework ("NSRF"), all listed issuers and large non-listed companies will be required to adopt the International Financial Reporting Standards ("IFRS") Sustainability Disclosure Standards issued by the International Sustainability Standards Board ("ISSB"), namely IFRS S1 and IFRS S2. These standards are designed to improve the consistency and reliability of sustainability and climate-related disclosures, thereby enhancing investor confidence and Malaysia's global competitiveness. To ensure continued relevance and regulatory compliance, we will revisit and update our materiality matrix in the coming years to align with the evolving disclosure requirements.

MATERIAL MATRIX



RISK MANAGEMENT

At mTouche, our unwavering commitment to effective risk management is fundamental to ensuring long-term resilience, enhancing stakeholder confidence, and delivering sustainable value.

We have established a robust and comprehensive system of risk management and internal control that extends beyond financial oversight to encompass operational and compliance-related risks. This integrated approach is part of an ongoing and coordinated effort to manage, rather than eliminate, the risks that could impede the achievement of our business objectives. It also serves to minimise the potential for fraud, error, and other disruptions across the organisation.

SUSTAINABILITY STATEMENT (CONT'D)

MATERIAL MATTERS	RISK	OPPORTUNITIES
Economic Performance	Poor financial performance jeopardises business continuity and loss of investment opportunity	Sustainable financial performance attracts investors and generates long-term value for all stakeholders
Customer Satisfaction	Failing to meet customers' expectations undermines customer confidence and loyalty, ultimately resulting in lower revenue	Satisfied customers foster loyalty and promote repeat orders
Anti-Corruption	Corruption may tarnish the reputation, result in financial losses and reduced competitiveness	Strong governance to combat corruption enhances credibility and gains competitive edge
Cybersecurity & Data Protection	Cyberattacks can lead to unauthorised access, theft, or exposure of sensitive data, resulting in financial losses, loss of trade secrets and proprietary information, legal liabilities, and reputational damage	Robust cybersecurity measures build trust and confidence among customers, investors, and partners, enhancing the organisation's reputation and brand value
Human Rights	Violations of human rights, such as labour exploitation, discrimination, or unsafe working conditions, can tarnish the organisation's reputation, leading to loss of trust among stakeholders, negative public perception and legal liabilities	Demonstrating a commitment to human rights principles and ethical practices enhances the organisation's reputation, builds trust with stakeholders, and attracts socially conscious consumers, investors, and partners.
Health & Safety	Failure to address health and safety hazards can lead to workplace accidents, injuries, and fatalities, resulting in human suffering, legal liabilities, and financial losses	Prioritising health and safety foster a culture of care, trust, and mutual respect, enhancing employee morale, motivation, and engagement
Employee Management	Difficulty in attracting and retaining skilled employees can hinder business growth and innovation, leading to competitive disadvantages.	Engaged employees are more productive, committed, and loyal, leading to higher levels of job satisfaction, retention, and organisational success
Diversity, Equity & Inclusion	Exclusionary practices or cultures can lead to feelings of alienation and disengagement among employees from underrepresented groups, hindering collaboration, innovation, and productivity	Embracing diversity and equity fosters a culture of inclusion where employees feel empowered to contribute diverse perspectives and ideas, driving innovation and creativity
Supply Chain Management	Dependence on a limited number of suppliers or single sourcing increases the risk of supply disruptions, quality issues, and price volatility, leaving the organisation vulnerable to changes in supplier behaviour or market conditions	Building collaborative relationships with suppliers based on trust, transparency, and mutual benefit fosters innovation, knowledge sharing, and joint problem-solving, leading to improved product quality, cost savings, and competitive advantage
Community Investment	Failure to address social issues, economic disparities, and community grievances may fuel social unrest, civil unrest, protests, and community opposition, posing operational disruptions, reputational damage, and regulatory scrutiny	Strategic community investment initiatives, philanthropic donations, and social programs enable organisations to address social challenges, support underserved communities, and create positive social impact, contributing to poverty alleviation, education, healthcare, and sustainable development goals

RISK MANAGEMENT (CONT'D)

MATERIAL MATTERS	RISK	OPPORTUNITIES
Climate Action	Increasing government regulations aimed at reducing greenhouse gas emissions and mitigating climate change may require corporations to invest in costly emission reduction measures or face fines and penalties for non-compliance Climate change-related disruptions, such as extreme weather events or resource shortages, can disrupt supply chains, increase production costs, and lead to delays in product delivery, affecting business operations and profitability	Corporations that demonstrate environmental stewardship and sustainability leadership can differentiate themselves in the market, enhance brand reputation, and attract environmentally conscious consumers and investors
Water Management	Water disruption due to droughts, climate change, and etc. poses operational risks	Implementing water conservation measures, water-saving technologies, and sustainable water management practices, enhance water efficiency, reduces water consumption, and minimise water-related costs and risks
Waste Management	Non-compliance with waste management regulations, environmental laws, and health and safety standards may result in fines, penalties, legal liabilities, and reputational damage for the organisation	Implementing waste reduction, recycling, and proper waste disposal initiatives enables the organisation to recover valuable materials, conserve natural resources, reduce raw material costs, and minimise environmental impact, while promoting circular economy principles.
Policy & Regulatory Compliance	Non-compliance with policies and regulations can result in legal penalties, fines, or even lawsuits, which can significantly impact the financial health and reputation	Compliance with policies and regulations builds trust and credibility among stakeholders, including customers, investors, employees, and regulatory bodies, which can enhance long-term relationships and support business growth

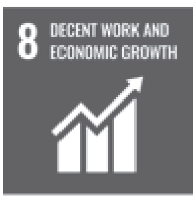
MANAGEMENT APPROACH FOR MATERIAL MATTERS

ECONOMIC SUSTAINABILITY

Long-term economic sustainability is fundamental to creating value for our stakeholders and contributing to the development of the communities in which we operate. Our business performance enables us to support employment, foster entrepreneurship, strengthen local supply chains, and contribute meaningfully to national and local tax revenues.

MATERIAL MATTERS:

- Economic Performance
- Customer Satisfaction
- Anti-Corruption
- Cybersecurity & Data Protection
- Supply Chain Management



ECONOMIC PERFORMANCE

mTouche measures success by our ability to generate long-term value for all stakeholders. Sustainable financial growth allows us to create employment opportunities, support entrepreneurial initiatives, contribute to government revenue, and reinforce the resilience of local supply chains.

We achieve this by maintaining leadership in our core markets, leveraging innovative technologies, harnessing the expertise of our employees to meet evolving customer needs, and exploring opportunities to expand into new markets.

In FPE 2026, mTouche recorded a total revenue of **RM15.0 million**, reflecting our ongoing commitment to delivering sustainable economic value to stakeholders.

CUSTOMER SATISFACTION

The Group recognises that customer satisfaction and loyalty are essential for long-term success. We are dedicated to improving customer satisfaction by actively seeking feedback and consistently upholding high-quality standards across all our products and services.

Understanding that our customers are vital partners in innovation, we view their feedback as a key resource for generating ideas and driving improvements. To enhance the customer experience, we engage with them through various channels, including in-person meetings, email, and our website.

We will implement an impartial feedback system to effectively address customer complaints and manage our relationships. This approach not only helps maintain a strong service record but also fosters product and service excellence, reflecting our commitment to meeting customer needs and exceeding their expectations in all areas of our operations.

ANTI-CORRUPTION

The Board and Management are committed to conducting business with integrity and full compliance with applicable laws. This commitment is supported by the following governance policies:

The Board and Management are committed to conducting business with integrity and full compliance with applicable laws. This commitment is supported by the following governance policies:

- Code of Ethics ("**COE**") – Outlines ethical standards and expected behaviours for all employees and Board members.
- Anti-Bribery and Anti-Corruption ("**ABAC**") Policy – Establishes a zero-tolerance stance on bribery and corruption, aligned with the Malaysian Anti-Corruption Commission (MACC) Act 2009 and best governance practices. This policy is regularly reviewed to maintain relevance and compliance.
- Whistle Blowing Policy – Provides a secure and confidential channel for employees and external parties to report misconduct, unethical behaviour, or corruption-related concerns. Reports can be submitted directly to Audit and Risk Management Committee via email or post.

All three policies are publicly accessible on our corporate website, ensuring transparency for all stakeholders.

Corruption-related training

We are committed to fostering a workplace culture rooted in transparency, integrity, and ethical conduct. To reinforce this, for the Management and Executive-level employees will attend to anti-corruption training in the coming financial years.

Our goal is to ensure that all relevant employees are well-equipped with the knowledge and awareness needed to uphold the highest ethical standards and comply with anti-corruption regulations.

Corruption incidents

As of 31 March 2026, we recorded zero incidents of corruption across mTouche's business operations.

	FYE 2026	FYE 2024	Target
Number of complaints of bribery or corruptions reported	Nil	Nil	Nil

CYBERSECURITY & DATA PROTECTION

Cybersecurity remains a key priority for mTouche as our operations increasingly depend on mobile networks and interconnected digital systems. We take a comprehensive approach to protecting our infrastructure, networks, and customer information, anchored by full compliance with applicable personal data protection laws.

Our security framework is built on multiple layers of defence, including end-to-end encryption, two-factor authentication, and advanced firewall systems designed to guard against phishing attempts, SIM-swapping fraud, and other emerging threats. To stay ahead of an evolving threat landscape, we continue to invest in advanced cybersecurity infrastructure, including SMS firewalls and AI-powered anomaly detection tools that monitor our network in real time.

Beyond technology, we maintain a proactive risk management culture through regular system updates, periodic risk assessments, and ongoing staff training. Every employee completes mandatory IT Security Awareness training annually to ensure our workforce remains alert to new and evolving cyber risks.

On the data privacy front, we continue to align our practices with the Personal Data Protection Act (PDPA) in Malaysia, as well as equivalent data protection regulations in the other jurisdictions where we operate. Customer consent, transparency, and accountability remain central to how we collect, manage, and safeguard personal data.

We are pleased to report that in FPE 2026, mTouche recorded zero incidents of customer privacy breaches or data loss a result that reflects the continued strength and effectiveness of our cybersecurity and data governance practices.

	FYE 2026	FYE 2024	Target
Number of substantiated complaints concerning breaches in customer privacy or data loss	Nil	Nil	Nil

SUPPLY CHAIN MANAGEMENT

At mTouche, we place strong emphasis on trust, transparency, and integrity in all supplier relationships. As a responsible business, we recognise our role in supporting a resilient and inclusive supply chain, particularly by empowering local small and medium-sized enterprises ("SMEs"), which are vital to our home countries' economic recovery and long-term growth.

Ethical & responsible procurement

We are committed to fair and transparent procurement practices, working only with suppliers who operate with integrity and uphold strong ethical, social and environmental values. Our procurement processes are designed to identify and engage the most qualified partners while promoting responsible business conduct.

Suppliers are expected to comply with our procurement requirements and demonstrate accountability across key areas, including labour practices, environmental compliance and operational efficiency.

Prioritising local sourcing

In line with our commitment to supporting the local economy, mTouche prioritises sourcing products and services from local suppliers wherever feasible. This approach not only reduces transport-related emissions and supports our environmental goals but also helps to create jobs and foster economic resilience within the communities we serve.

In FPE 2026, our business allocated 100% of our procurement budget to engaging local suppliers. This focus was placed on suppliers with a proven track record of reliability, high-quality service and the ability to meet agreed-upon delivery schedules. This strategy not only supports local businesses but also ensures that we maintain the high standards of quality and service essential to our operations. Through these efforts, we continue to foster long-term, ethical partnerships that contribute to our success and support the broader economic recovery in the regions where we operate.

	FYE 2026
Proportion of spending on local suppliers	100%

ENVIRONMENTAL SUSTAINABILITY

Climate change remains one of the most pressing challenges of our time, with far-reaching implications across all sectors of the economy. As a Group principally engaged in mobile value-added services, digital content and OTT media delivery, mTouche recognises that its operations including server and IT infrastructure energy consumption, office operations across its regional markets and IT product logistics and distribution, carry an environmental footprint that must be managed responsibly.

The Group is committed to minimising its impact on the environment while maintaining operational efficiency and ensuring compliance with all applicable environmental laws and regulations. mTouche continuously evaluates opportunities to improve its environmental performance across its operations, from the energy efficiency of its digital infrastructure and service delivery platforms, to the logistics and distribution of IT products.

Material Matters:

- Climate Action
- Waste Management
- Water Management

CLIMATE ACTION

The Group recognises that energy consumption and greenhouse gas ("GHG") emissions arising from its digital infrastructure and IT operations, as well as the logistics associated with its IT product distribution and trading activities, contribute to climate change. As a responsible Group, mTouche is committed to minimising its carbon footprint while supporting the broader transition toward a low-carbon and sustainable digital economy.

Key sources of energy consumption and emissions within the Group include servers and IT infrastructure supporting its mobile platforms and OTT services, office facilities, and the transportation and logistics associated with product distribution under its IT trading segment. In response, the Group continues to implement measures to improve energy efficiency and reduce emissions across its operations.

<u>Energy Consumption</u>

The Group continuously enhances energy efficiency through practical operational initiatives across its offices and IT facilities. Current and ongoing efforts include:

- Energy-efficient office practices: transitioning to LED lighting and energy-efficient inverter air-conditioning systems, complemented by lighting schedules, motion sensors in low-usage areas, regular maintenance of electrical equipment, and internal awareness campaigns to encourage energy-saving habits among employees.
- Energy-efficient devices: standardising the use of energy-saving laptops, monitors and networking devices, reducing both electricity consumption and electronic waste across operations.
- Operational enhancements: continuously evaluating and refining IT and office processes to minimise energy demand, particularly during peak periods, including optimising server loads and consolidating workloads where feasible.
- Preventive maintenance: carrying out regular preventive maintenance on electrical equipment, IT hardware and air-conditioning systems to ensure optimal performance, extend equipment lifespan, and minimise unnecessary energy consumption.

For FPE 2026, the Group's total electricity consumption from the grid amounted to 561,000 kWh. mTouche will continue to strengthen its monitoring and management of energy consumption as part of its broader commitment to reducing GHG emissions across all business segments.

	FPE 2026 kWh	**FYE 2024 kWh**
Energy consumption	40,826	26,012

CLIMATE ACTION (CONT'D)

Carbon emissions

As part of our ongoing commitment to environmental sustainability, mTouche will begin formally tracking and monitoring GHG emissions across its operations. The Group is currently in the process of refining its emissions data collection and measurement methodologies, with the intention of establishing formal reduction targets once a more comprehensive understanding of its overall environmental impact has been established.

WATER MANAGEMENT

While water is not a primary input in mTouche's business operations, the Group recognises the importance of responsible water usage across its office facilities. We acknowledge the growing challenges associated with water scarcity, driven by climate change and urbanisation, and are committed to promoting conservation as part of our broader environmental responsibility.

Key initiatives include regular inspection and maintenance of water fittings and facilities across our offices, adoption of controlled usage practices, and raising awareness among employees on the importance of water conservation in day-to-day activities.

WASTE MANAGEMENT

mTouche is committed to responsible resource management and waste reduction across all areas of our operations. As a technology-driven organisation, we are well-positioned to lead by example embedding digital-first practices into our daily workflows and minimising physical waste at both our offices and IT facilities.

A paperless workplace is a key objective for the Group. Employees are encouraged to communicate, share, and store documents electronically wherever possible, with printing and photocopying kept to a minimum. Where printing is necessary, double-sided printing is set as the default.

SOCIAL SUSTAINABILITY

As mTouche continues to grow, attracting, developing, and retaining talent is essential to our long-term success. We are committed to cultivating a workplace that upholds human rights, prioritises safety and well-being, and fosters a culture of inclusivity, respect, and continuous development. These principles also guide our broader efforts to engage with and uplift the communities in which we operate.

Material Matters:

- Human Rights
- Health & Safety
- Diversity, Equity & Inclusion
- Employee Management
- Community Investment

HUMAN RIGHTS

At mTouche, we are steadfast in our commitment to protecting and promoting the rights of every individual within our organisation. We believe in treating all employees with dignity, fairness, and respect, and in recognising the unique value each person brings.

Our leadership plays a critical role in establishing and maintaining high ethical standards. Directors and all employees are guided by a robust COE, ensuring that all operations are conducted with professionalism, accountability, and respect for equality.

SUSTAINABILITY STATEMENT (CONT'D)

HUMAN RIGHTS (CONT'D)

We actively promote:

- Safe and fair working conditions
- Freedom of association
- Equal opportunity and non-discrimination
- Protection from harassment or unfair treatment

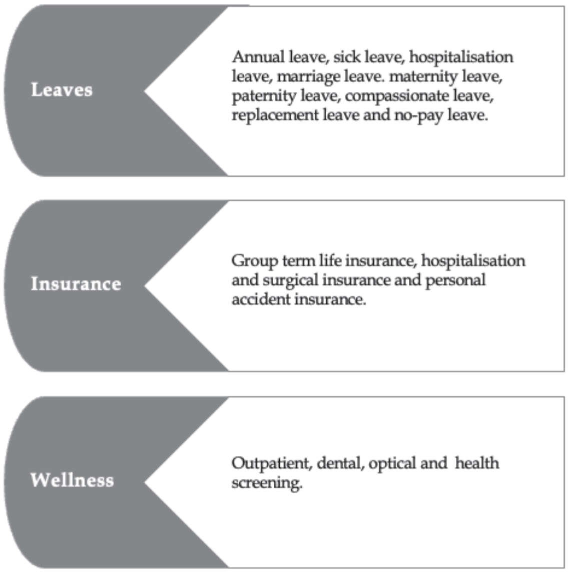
Our employment policies comply fully with Malaysia's labour laws, including the Employment Act 1955 and the Employment (Amendment) Act 2022. We uphold strict prohibitions against child and forced labour and ensure full adherence to legal requirements on working hours and compensation.

<u>Equal compensation & benefits</u>

mTouche continuously evaluates employee compensation and benefits to ensure that our people are well-supported and fairly rewarded. We comply with the Minimum Wage Order 2024, ensuring that all employees receive at least the minimum wage and fair remuneration for overtime and additional responsibilities.

A recent review of our policies confirmed alignment with the updated Minimum Wage Order 2024, which sets the minimum monthly wage at RM1,700 effective 1 February 2025, as well as other amendments to Malaysia's employment laws. This review reaffirmed mTouche's commitment to legal compliance and the fair and lawful treatment of all employees.

<u>Employee benefits include:</u>



Grievance mechanism & whistleblowing

We maintain an open and transparent environment where all individuals, employees or external parties, can raise concerns freely and without fear of retaliation.

Our Whistle Blowing Policy promotes ethical conduct, protects whistleblowers, and ensures concerns are addressed fairly and confidentially. Procedures for lodging a complaint are available on the Company's website, and reports may be directed to the Audit and Risk Management Committee for independent review.

We are committed to investigating all reports impartially, maintaining confidentiality, and providing timely redress wherever necessary. Our goal is to maintain zero incidents of human rights violations, fostering a workplace built on trust, respect, and integrity.

	FYE 2026	FYE 2024	Target
Number of substantiated complaints concerning human rights violations	Nil	Nil	Nil

SUSTAINABILITY STATEMENT (CONT'D)

HEALTH & SAFETY

At mTouche, ensuring the health, safety, and well-being of all individuals involved in our operations is a non-negotiable priority. We believe that a safe workplace is a shared responsibility, and we are committed to creating a zero-harm environment through proactive safety practices, strict regulatory compliance, and continuous improvement.

We comply with the Occupational Safety and Health Act 1994, alongside all relevant Malaysian occupational health and safety regulations, as well as those applicable in the countries where we operate. Our health and safety protocols are embedded across our operations.

We recognise that training is fundamental to building a safety-conscious and security-aware workforce. This is why we provide targeted occupational health, cybersecurity, and workplace safety training to relevant employees, equipping them with the skills and knowledge needed to perform their roles safely and securely.

We enforce strict procedures to safeguard the physical well-being of our employees, as well as suppliers. In addition, we actively promote initiatives that support the mental health and well-being of our team members. Our objective is to achieve zero fatalities and maintain a Lost Time Injury Rate (LTIR) of zero.

DIVERSITY, EQUITY & INCLUSION

At mTouche, embracing diversity is not only a moral imperative but a strategic one. We recognise that a diverse workforce, encompassing differences in gender, age, race, ethnicity, religion, abilities, and sexual orientation, enhances innovation, decision-making, and resilience across our business.

Our inclusive culture values every employee's unique perspective and experience. We are committed to providing a workplace free from discrimination, harassment, and marginalisation, where all individuals are respected, empowered, and able to thrive.

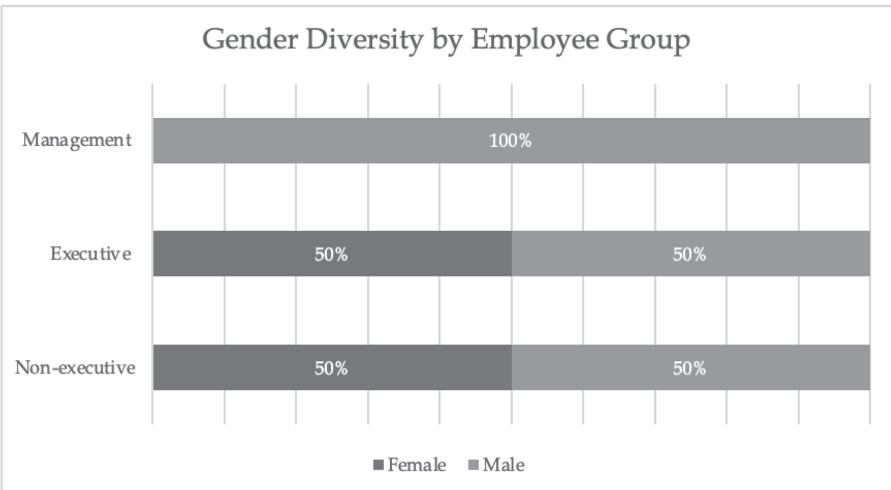
<u>Inclusive culture and equal opportunities</u>

We promote equity in all aspects of our operations, ensuring fair recruitment, equal pay, and merit-based progression across all levels. Performance assessments, promotions, and remuneration are based on objective key performance indicators, with no tolerance for gender or other biases.

- Wage Equity: We ensure that wages are competitive and free from gender bias.
- Merit-Based Development: Career growth is guided by clear criteria and aligned with individual performance and contribution.

<u>Workforce snapshot</u>

As of 31 March 2026, mTouche employed a total of 9 individuals, with 22% of our workforce being female and 78% male. We continue to fostering gender balance across all organisational levels.



DIVERSITY, EQUITY & INCLUSION (CONT'D)

The workforce demonstrates a mature and experienced age profile across all employee levels, with staff concentrated in the 30–50 age group and above. Among management, 60% are aged between 30 and 50 years and 40% are above 50, reflecting a seasoned leadership team that balances mid-career capability with senior experience.

At both the executive and non-executive levels, the entire workforce falls within the 30–50 age group, underscoring a strong and stable mid-career talent base that drives the Group's day-to-day operations.

This composition highlights a workforce anchored in experience and mid-career expertise, supporting operational efficiency and continuity, while pointing to succession planning and the intake of younger talent as areas of focus for the Group going forward.

<u>Ethnic & local representation</u>

mTouche takes pride in its commitment to local talent development. Our entire workforce is made up of individuals residing in the regions where we operate. This not only reflects Malaysia's rich multicultural makeup, including Malay, Chinese, Indian, and other ethnic groups, but also reinforces our dedication to supporting local employment and community integration.

<u>Board diversity</u>

The Nomination Committee is dedicated to fostering a diverse pipeline by ensuring a good mix of individuals with varied experiences and backgrounds, which contributes to enriching the organisation, including its board composition.

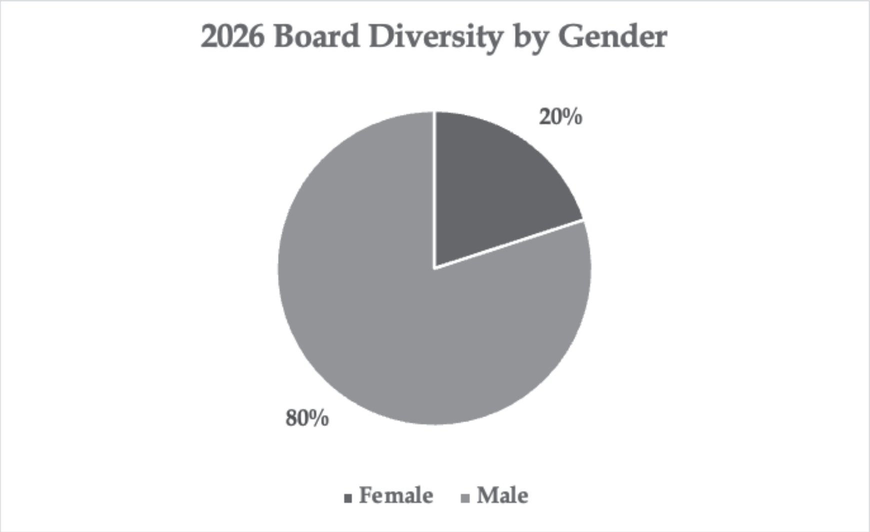
During the financial period under review, woman director represented 20% of the Board, comprising one (1) woman Director out of five board members. This is below the 30% recommendation under Practice 5.9 of the Malaysian Code on Corporate Governance 2021 ("**MCCG 2021**").

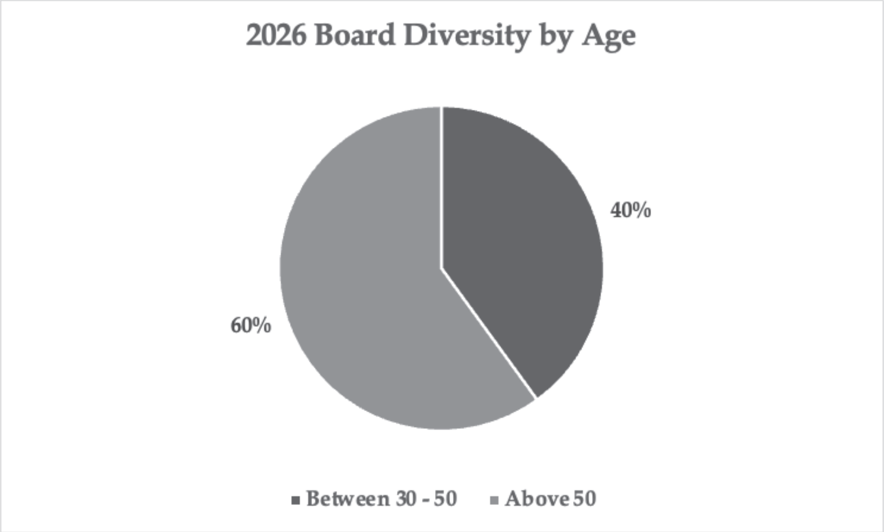
The Board has expressed the view that, given the current stage of the Group's business and lifecycle, prioritising the right mix of skills on the Board is more critical than strictly adhering to the 30% threshold outlined in Practice 5.9 of the MCCG 2021. Nevertheless, there remains a strong commitment to achieving gender balance, both in the boardroom and across the Management team and the wider workplace.

As part of this ongoing commitment, the Board is actively seeking potential women Directors and intends to appoint additional women Directors as suitable candidates are identified. Furthermore, efforts will be made to explore opportunities for improving gender balance across the organisation, helping to promote a more inclusive and diverse workplace.

DIVERSITY, EQUITY & INCLUSION (CONT'D)

Board diversity (cont'd)





EMPLOYEE MANAGEMENT

At mTouche, our employees are our greatest asset. We are committed to fostering a positive, supportive, and safe work environment where everyone feels valued and respected. By ensuring equal access to opportunities for growth, development, and well-being, we create a workplace that empowers individuals and strengthens our business for long-term success.

Talent acquisition & onboarding

Our goal at mTouche is to nurture and advance the professional growth of our existing workforce, providing ample opportunities for career progression within the company. We are committed to maximising the potential of our internal talent pool, ensuring that our team members have the resources and support they need to thrive and advance their careers.

When external recruitment is necessary, our Human Resources team applies fair and structured selection processes to attract candidates whose skills and values align with our organisational goals. New employees are supported through a structured onboarding programme, which helps them integrate smoothly into the company and understand our culture, values, and operational standards from day one.

SUSTAINABILITY STATEMENT (CONT'D)

DIVERSITY, EQUITY & INCLUSION (CONT'D)
EMPLOYEE MANAGEMENT (CONT'D)

Upskilling & reskilling

Empowering our employees to excel is integral to the growth and success of the Group. To support this, we provide continuous learning opportunities that foster both personal and professional development, enabling our workforce to stay ahead in an ever-evolving industry landscape.

In FPE 2026, we continued to prioritise investment in training and development programmes, leveraging both in-person and online platforms. A total of 36 hours were dedicated to internal and external learning and development initiatives.

The average training hours per employee increased across the Group, rising from 2 hours in FYE 2024 to 4 hours in FPE 2026. Moving forward, we remain committed to fostering a culture of continuous learning and professional development to equip our employees with the skills and competencies needed to support the Group's long-term growth and sustainability objectives.

Employee Category	Total hours of training FPE 2026	Total hours of training FYE 2024
Management	32	40
Executive	4	-
Non-executive/Technical staff	-	-
Total	36	40

Employee Category	Average training hours per employee FPE 2026	Average training hours per employee FYE 2024
Management	6	7
Executive	2	-
Non-executive/Technical staff	-	-
Overall average training hours per employee (hours)	4	2

Performance management & compensation

Our performance culture is built around being result-oriented, accountable, collaborative, and commitment to shared success. KPIs are established for both the business and individual employees to ensure alignment with our strategic goals.

We conduct yearly performance reviews to provide constructive feedback, recognise achievements, and identify each employee's development needs and career aspirations. This ongoing dialogue helps drive continuous improvement and professional growth.

Outstanding performance is recognised through bonuses and promotions, rewarding exceptional results and exemplary behaviour. We also benchmark our remuneration packages regularly to ensure they remain competitive within the industry and are aligned with local market standards.

Succession planning

We recognise the importance of strong leadership continuity. Our Nomination Committee oversees the Group's human capital strategy and succession planning, focusing on leadership development and internal talent readiness. Managerial staff receive targeted training to support their progression into future leadership roles.

DIVERSITY, EQUITY & INCLUSION (CONT'D)
EMPLOYEE MANAGEMENT (CONT'D)

Employee engagement

mTouche fosters a culture of engagement, inclusion, and well-being by organising a variety of activities that promote team cohesion and celebrate our employees. These initiatives include festive season celebrations as well as staff birthday celebrations. Through these activities, we aim to boost employee morale, strengthen interpersonal relationships, and create a sense of unity and camaraderie across the organisation.

Employee retention & attrition

During the FYE 2026, the Group recorded one employee departures, resulting in a turnover rate of 11%, compared to 5% in FYE 2024. Moving forward, we aim to stabilise our workforce by enhancing our salary and reward schemes, developing a robust talent pipeline, and strengthening our talent development programmes. These efforts are intended to support long-term employee retention and foster a resilient, engaged workforce aligned with our evolving business priorities.

Employee Category	Total numbers of new hires FPE 2026	Total numbers of new hires FYE 2024
Management	-	-
Executive	-	-
Non-executive/Technical staff	-	-
Total	-	-

Employee Category	Total numbers of employee turnover FPE 2026	Total numbers of employee turnover FYE 2024
Management	1	1
Executive	-	-
Non-executive/Technical staff	-	-
Total	1	1

	FPE 2026	FYE 2024
New hire rates (%)	-	-
Turnover rates (%)	11%	5%

All of our employees are on permanent contracts, with no temporary or contract staff engaged across our operations. This approach reflects our commitment to long-term employment, stability, and the consistent development of our workforce. By maintaining a fully permanent employee base, we foster stronger organisational cohesion, ensure fair and consistent labour practices, and uphold our values of employee welfare and ethical workforce management.

DIVERSITY, EQUITY & INCLUSION (CONT'D)
COMMUNITY INVESTMENT

At mTouche, we are committed to being a responsible corporate citizen by actively engaging with and supporting the communities in which we operate. Beyond traditional business activities, we aim to create a meaningful impact by building strong, positive relationships with local communities. We recognise that social inclusion and community well-being are essential for long-term sustainability and success.

Through contributions to local initiatives, support for community development, and encouragement of active participation, mTouche strives to enhance the quality of life for residents and generate positive ripple effects throughout the region. By fostering these connections, we not only support the communities we serve but also promote shared growth, trust, and long-term value creation for our business.

We highly value the spirit of volunteerism among our employees, recognising it as crucial to the success of mTouche's community impact programmes

	FPE 2026	FYE 2024
Total amount invested where the target beneficiaries are external	-	3,000
Total number of beneficiaries of the investment in communities (number of organisations)	-	1

GOVERNANCE SUSTAINABILITY

At mTouche, we are committed to the highest standards of corporate governance and ethical conduct. This commitment is demonstrated through our strict compliance with relevant laws and regulations, alongside continuous efforts to foster a culture of transparency, accountability, and integrity throughout the organisation.

Material Matters:

- Policy & Regulatory Compliance

POLICY & REGULATORY COMPLIANCE

Regulatory compliance remains a cornerstone of our sustainability strategy. By prioritising ethical business practices, mTouche enhances stakeholder confidence, strengthens risk resilience, and supports long-term value creation. Conversely, non-compliance may result in regulatory sanctions, legal liabilities, reputational damage, and operational setbacks.

To mitigate these risks, we closely monitor the regulatory landscape and maintain strong internal systems to ensure continued compliance.

Corporate governance policies

Our governance practices are guided by the Malaysian Code on Corporate Governance 2021 and Bursa Malaysia's ACE Market Listing Requirements. These frameworks form the foundation of our corporate conduct, helping to ensure that we operate with integrity and in the best interests of our stakeholders. Further details are available in our **Corporate Governance Overview Statement** on pages **16 to 32** of this Annual Report.

Legal & regulatory oversight

mTouche routinely reviews its legal register to ensure alignment with evolving laws and standards. Our internal compliance mechanisms enable us to assess regulatory performance, identify gaps, and implement timely improvements. This proactive approach supports effective risk management and reinforces our commitment to responsible business practices.

SUSTAINABILITY STATEMENT (CONT'D)

DIVERSITY, EQUITY & INCLUSION (CONT'D)
MOVING FORWARD

At mTouche, sustainability is not just a guiding principle; it is a strategic commitment central to our long-term value creation and informs every aspect of our decision-making. We recognise that responsible practices are both a moral duty and a strategic advantage in today's dynamic business landscape.

PERFERORMANCE DATA TABLE

As a listed issuer, mTouche complies with the mandatory ESG disclosure requirements under Bursa Malaysia's ACE Market Listing Requirements, in accordance with the enhanced Sustainability Reporting Guide (3rd Edition). The performance data table below, extracted from the Bursa Malaysia CSI Platform, presents key indicators aligned with our identified material sustainability matters.

MTOUCHE TECHNOLOGY BHD

BMLR Transition Period

Date & Time: 2026-07-31_09:14:15

Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Management	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Executive	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Non-executive/Technical Staff	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Anti-corruption	Confirmed incidents of corruption and action taken	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

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Page 1 of 9

MTOUCHE TECHNOLOGY BHD

BMLR Transition Period

Date & Time: 2026-07-31_09:14:15

Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Community/Society	Total number of beneficiaries of the investment in communities	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by age group, for each employee category - Management Under 30	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by age group, for each employee category - Management Between 30-50	Percentage	Not Applicable	60	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by age group, for each employee category - Management Above 50	Percentage	Not Applicable	40	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by age group, for each employee category - Executive Under 30	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

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MTOUCHE TECHNOLOGY BHD

BMLR Transition Period

Date & Time: 2026-07-31_09:14:15

Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	Percentage of employees by age group, for each employee category - Executive Between 30-50	Percentage	Not Applicable	100	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by age group, for each employee category - Executive Above 50	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by age group, for each employee category - Non-executive/Technical Staff Under 30	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by age group, for each employee category - Non-executive/Technical Staff Between 30-50	Percentage	Not Applicable	100	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by age group, for each employee category - Non-executive/Technical Staff Above 50	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

MTOUCHE TECHNOLOGY BHD

BMLR Transition Period

Date & Time: 2026-07-31_09:14:15

Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	Percentage of employees by gender, for each employee category - Management Male	Percentage	Not Applicable	100	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by gender, for each employee category - Management Female	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by gender, for each employee category - Executive Male	Percentage	Not Applicable	50	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by gender, for each employee category - Executive Female	Percentage	Not Applicable	50	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of employees by gender, for each employee category - Non-executive/Technical Staff Male	Percentage	Not Applicable	50	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

MTOUCHE TECHNOLOGY BHD

BMLR Transition Period

Date & Time: 2026-07-31_09:14:15

Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	Percentage of employees by gender, for each employee category - Non-executive/Technical Staff Female	Percentage	Not Applicable	50	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of directors by gender - Male	Percentage	Not Applicable	80	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of directors by gender - Female	Percentage	Not Applicable	20	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of directors by age group - Under 30	Percentage	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Diversity	Percentage of directors by age group - Between 30-50	Percentage	Not Applicable	60	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

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MTOUCHE TECHNOLOGY BHD

BMLR Transition Period

Date & Time: 2026-07-31_09:14:15

Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	Percentage of directors by age group - Above 50	Percentage	Not Applicable	40	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Energy management	Total energy consumption	kWh	Not Applicable	40826	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Health and safety	Number of work-related fatalities	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Health and safety	Lost time incident rate ("LTIR")	Rate	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Health and safety	Number of employees trained on health and safety standards	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

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Page 6 of 9

MTOUCHE TECHNOLOGY BHD

BMLR Transition Period

Date & Time: 2026-07-31_09:14:15

Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Labour practices and standards	Total hours of training by employee category - Management	Hours	Not Applicable	32	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Labour practices and standards	Total hours of training by employee category - Executive	Hours	Not Applicable	4	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Labour practices and standards	Total hours of training by employee category - Non-executive/Technical Staff	Hours	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Labour practices and standards	Total number of new hires by employee category - Management	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Labour practices and standards	Total number of new hires by employee category - Executive	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

MTOUCHE TECHNOLOGY BHD

BMLR Transition Period

Date & Time: 2026-07-31_09:14:15

Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Labour practices and standards	Total number of new hires by employee category - Non-executive/Technical Staff	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Labour practices and standards	Total number of employee turnover by employee category - Management	Number	Not Applicable	1	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Labour practices and standards	Total number of employee turnover by employee category - Executive	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Labour practices and standards	Total number of employee turnover by employee category - Non-executive/Technical Staff	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Labour practices and standards	Number of substantiated complaints concerning human rights violations	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

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Page 8 of 9

MTOUCHE TECHNOLOGY BHD
BMLR Transition Period

Date & Time: 2026-07-31_09:14:15
Ace Market | Group 3 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Supply chain management	Proportion of spending on local suppliers	Percentage	Not Applicable	100	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Data privacy and security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	Not Applicable	0	0	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).
Water	Total volume of water used	Megalitres	Not Applicable	Not Applicable	Not Applicable	No assurance	the narrative of the Sustainability Statement that the data for the FYE 2026 is covering from 1 October 2024 to 31 March 2026, (period of 18 months).

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Page 9 of 9

STATEMENT ON DIRECTORS' RESPONSIBILITY

PURSUANT TO RULE 15.26(a) OF THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

The Board of Directors ("**Board**") of the Company is required by the Companies Act 2016 ("Act") to make a statement expressing an opinion on the financial statements. The Board is of the opinion that the financial statements for the financial period ended 31 March 2026 have been drawn up so as to give a true and fair view of the financial position of the Group and of the Company as at the end of the financial period and of their financial performance and cash flows for the financial period ended on that date in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Act.

In preparing the financial statements, the Board has:

- reviewed the accounting policies and ensured that they were consistently applied;
- in cases where judgements and estimates were made, the judgements and estimates concerned were based on reasonableness and prudence; and
- prepared the financial statements on a going concern basis

The Board is responsible for ensuring that the Group and the Company maintain proper accounting records and other records which disclose with reasonable accuracy the financial position of the Group and of the Company, and which enable the financial statements to comply with the Act.

The Board has overall responsibility for taking reasonable steps to ensure that an adequate system of internal control is in place to safeguard the assets of the Group and of the Company and to prevent and detect fraud and other irregularities.

This Statement on Directors' Responsibility is made in accordance with a resolution of the Board dated 31 July 2026.

FINANCIAL STATEMENT

The Directors hereby present their report and the audited financial statements of the Group and of the Company for the financial period ended 31 March 2026.

Principal Activities

The principal activities of the Company are investment holding, research and development of existing and new technologies in the field of information technology and telecommunications as well as other business which are related to the healthcare industry. The principal activities of the subsidiaries are disclosed in Note 8 to the financial statements.

Change of Financial Year End

The financial year end of the Company was changed from 30 September to 31 March. Accordingly, the current financial statements are prepared for eighteen months from 1 October 2024 to 31 March 2026. As a result, the comparative figures stated in the financial statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows and the related notes are not comparable.

Financial Results

	Group RM	**Company RM**
Loss for the financial period	27,401,314	18,495,116
Attributable to:		
Owners of the parent	27,401,278	18,495,116
Non-controlling interests	36	-
	27,401,314	18,495,116

Reserves and Provisions

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

Dividends

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

Issue of Shares and Debentures

On 3 January 2025, the Company completed a reduction of its issued share capital from RM242,386,011 to RM39,386,011 pursuant to Section 117 of the Companies Act 2016, following the special resolution dated 1 November 2024 which was approved and executed. The reduction was effected by offsetting accumulated losses of RM203,000,000 against the issued share capital.

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

The Directors of the Company in office during the financial period and during the period from the end of the financial period to the date of this report are:

Tang Boon Koon *
Chen Huei Ping *
Kunamony A/P S. Kandiah
Ng Kok Hok
Dato' Khairul Azwan Bin Harun

** Director of the Company and of its subsidiaries*

Directors (Cont'd)

The Directors who held office in the subsidiaries (excluding Directors who are also Directors of the Company) during the financial period and during the period from the end of the financial period to the date of this report are:

Tao Thi Yen Oanh (Vietnam)
Pham Thi My Hanh (Vietnam)
Octiva Riadi Candra (Indonesia)

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

Directors' Interests in Shares

The interests and deemed interests in the shares of the Company and of its related corporations (other than wholly-owned subsidiaries) of those who were Directors at financial period end according to the Register of Directors' Shareholdings are as follows:

	Number of ordinary shares			
	At 1.10.2024	**Bought**	**Sold**	**At 31.03.2026**
Interests in the Company				
Direct interest				
Tang Boon Koon	50,000	-	-	50,000
Chen Huei Ping	50,000	-	-	50,000

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 benefits included in the aggregate amount of remuneration 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, other than certain Directors who have significant financial interests in the companies which traded with certain companies in the Group in the ordinary course of business as disclosed in Note 28(b) to the financial statements.

Directors' Benefits (Cont'd)

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 benefits 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 for the financial period ended 31 March 2026 are set out below:

	Group RM	Company RM
Executive Directors		
Fees	686,400	686,400
Salaries and other emoluments	681,224	681,224
Defined contribution plans	42,900	42,900
Social security contributions	2,089	2,089
	1,412,613	1,412,613

Indemnity and Insurance Costs

During the financial period, Directors and officers of the Group and of the Company were covered under the Directors' and Officers' Liability Insurance in respect of liabilities arising from acts committed in their respective capacity as, inter alia, Directors and officers of the Group and of the Company subject to the terms of the policy. The total amount of indemnity coverage and insurance premium paid during the period for the Directors' and officers' Liability Insurance of the Group and of the Company were RM10,000,000 and RM16,500 respectively.

There was no indemnity given to or insurance effected for auditors of the Group and of the Company in accordance with Section 289 of the Companies Act 2016.

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 period which secures the liability 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 period.

Other Statutory Information (Cont'd)

(d) 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 period 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 period 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 period 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 period in which this report is made.

Subsidiaries

The details of the subsidiaries are disclosed in Note 8 to the financial statements.

Subsequent Event

The details of the subsequent event are disclosed in Note 34 to the financial statements.

Auditors' Remuneration

The auditors' remuneration of the Group and of the Company for the financial period ended 31 March 2026 are as follows:

	Group RM	**Company RM**
Auditors' remuneration:		
- Statutory audit		
- UHY Malaysia PLT	374,000	299,000
- Other Auditors	95,495	-
- Non-statutory audit	6,000	6,000
	475,495	305,000

Auditors

The auditors, UHY Malaysia PLT, have expressed their willingness to continue in office.

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors dated 31 July 2026.

TANG BOON KOON

CHEN HUEI PING

STATEMENT BY DIRECTORS

PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT 2016

We, the undersigned, being two of the Directors of the Company, do hereby state that, in the opinion of the Directors, the accompanying financial statements 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 31 March 2026 and of their financial performance and cash flows for the financial period then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors dated 31 July 2026.

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TANG BOON KOON

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CHEN HUEI PING

STATUTORY DECLARATION

PURSUANT TO SECTION 251(1)(B) OF THE COMPANIES ACT 2016

I, Tang Boon Koon, being the director primarily responsible for the financial management of mTouche Technology Berhad, do solemnly and sincerely declare that to the best of my knowledge and belief, the accompanying financial statements 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 at Kuala Lumpur in the	)	
Federal Territory on 31 July 2026	)	____________________
		TANG BOON KOON

Before me,

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COMMISSIONER FOR OATHS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MTOUCHE TECHNOLOGY BERHAD

[REGISTRATION NO.: 200401017892 (656395-X)]
(INCORPORATED IN MALAYSIA)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of mTouche Technology Berhad, which comprise the statements of financial position as at 31 March 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial period then ended, and notes to the financial statements, including material accounting policies, as set out on pages 94 to 191.

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 31 March 2026, 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"), as applicable to audits of financial statements of public interest entities and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Emphasis of Matter

We draw attention to Note 13 to the financial statements which disclose that deposit of RM17,408,397 placed with Koperasi Maal Nizami Selangor Berhad ("KOMANI"), a registered cooperative under Suruhanjaya Koperasi Malaysia ("SKM"). The placement is subject to a different regulatory framework. 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. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters	How we addressed the key audit matters
1. Impairment assessment on trade receivables The Group's trade receivables amounting to RM4,213,521, representing approximately 6.54% of the Group's total assets as at 31 March 2026. The assessment of recoverability of receivables involved judgements and estimation uncertainty in analysing historical bad debts, customer concentration, customer creditworthiness and customer payment terms.	**Our audit procedures performed in this area included, among others:** • We obtained and evaluated the Group's credit risk policy, and tested the processes used by management to assess credit exposures; and • We assessed the recoverability of trade receivables by checking past payment trend and assessing the receipts during the financial period and subsequent to period end collections; and • We have reviewed the appropriateness of the disclosures made in the financial statements.

Key Audit Matters (Cont'd)

Key audit matters	How we addressed the key audit matters
2. Impairment assessment on property, plant and equipment ("PPE") and investment property The Group has significant balances of PPE and investment property amounted to RM7,930,480 and RM16,068,244 representing approximately 37.22% of the Group's total assets as at 31 March 2026. There were indications that the carrying amounts of the Group's PPE and investment property may be impaired due to the continued losses recorded in certain cash-generating units ("CGUs"). Accordingly, the Group estimated the recoverable amount of the PPE and investment property by engaging an independent professional valuer. The independent professional valuer has applied the comparison method in estimating the recoverable amount. Comparison method uses sales transactions values for similar assets as a comparison.	**Our audit procedures performed in this area included, among others:** • We evaluated the competence, capabilities and objectivity of the independent external valuer, including consideration of the valuer's professional qualifications, relevant experience and independence; • We read the valuation report and discussed with the external valuer to assess the valuation methodology and significant assumptions applied; • We evaluated the sales transactions values used by the valuer by comparing them against selling prices of similar assets from external market information. • We considered the adequacy of the related disclosures in the financial statements.

Key Audit Matters (Cont'd)

Key audit matters	How we addressed the key audit matters
3. Expected credit loss of deposit placement with a cooperative As at 31 March 2026, the Group held deposits of RM17,408,397, representing approximately 27.00% of total assets, placed with Koperasi Maal Nizami Selangor Berhad ("KOMANI"), a registered cooperative under Suruhanjaya Koperasi Malaysia ("SKM"), an agency under the Ministry of Entrepreneur and Cooperative Development ("MECD"). We considered this a key audit matter due to the magnitude of the deposit relative to the Group's total assets and involvement of management judgement in establishing the credit policy and assessing the expected credit loss model ("ECL") under MFRS 9, which include the application of forward-looking assumptions and macroeconomic overlays.	**Our audit procedures performed in this area included, among others:** • We reviewed the Group's treasury and investment framework, as well as governance oversight and monitoring for the deposit placement with KOMANI. • We assessed the design and implementation of such controls over approval processes and ongoing monitoring of deposit placements. • We conducted interview with the Audit Committee and KOMANI's representatives to understand the nature, terms and conditions of deposit placements. • We performed independent background searches on relevant parties. • We tested recent withdrawal transactions and corroborated evidence to confirm assumptions used in management's credit policy and ECL model. • We evaluated the management's ECL estimation methodology, including: - Reasonableness of credit policy established for deposit placements. - Analysis of historical withdrawal patterns and default history. - Review of relevant financial metrics and ratios. - Appropriateness of macroeconomic overlays and external market data applied in the ECL model. • We recalculated the ECL provision for accuracy.

Key Audit Matters (Cont'd)

Key audit matters	How we addressed the key audit matters
4. Impairment assessment on investment in subsidiaries The carrying amount of investment in subsidiaries stood at RMNil as at 31 March 2026, net of accumulated impairment losses amounting to RM108,236,610. As a result of the continuing operational losses incurred by certain subsidiaries, management performed impairment assessments during the year to determine the recoverable amounts of the investment in subsidiaries. The recoverable amounts were based on higher of value in use ("VIU") or fair value less costs of disposal ("FVLCD"). Arising from the impairment assessments, the Company recognised impairment loss of RM99,538,974 for the current financial period, as disclosed in Note 8 to the financial statements.	**Our audit procedures performed in this area included, among others:** • We evaluated the assumptions and methodologies used by the Company in performing the impairment assessments. • We assessed the reasonableness of key assumptions used in the impairment assessment, such as revenue growth, profit margins and discount rates. • We performed retrospective review to establish the reliability of management's estimates • We reviewed the sensitivity analysis on the key assumptions used in the impairment assessment. • We checked the mathematical accuracy of the impairment assessment. • We assessed the adequacy of disclosures in the financial statements.

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 Directors' Report and Statement on Risk Management and Internal Controls included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

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

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

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

Responsibilities of the Directors for the Financial Statements

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

Responsibilities of the Directors for the Financial Statements (Cont'd)

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.

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

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: (Cont'd)

- 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 group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

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

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 period 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 subsidiaries of which we have not acted as auditors, are disclosed in Note 8 to the financial statements.

Other Matters

(a) The financial statements of the Group and of the Company for the financial period from 1 October 2023 to 30 September 2024 was audited by another auditor who expressed an unmodified opinion on these statements on 27 January 2025.

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

UHY Malaysia PLT
202406000040 (LLP 0041391-LCA) & AF1411
Chartered Accountants

CHANG CARZEN
Approved Number: 03901/09/2027 J
Chartered Accountant

KUALA LUMPUR

31 July 2026

STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Note	Group 31.03.2026 RM	Group 30.09.2024 RM (Restated)	Company 31.03.2026 RM	Company 30.09.2024 RM
ASSETS					
Non-Current Assets					
Property, plant and equipment	4	7,930,480	31,891,168	6	4,013
Right-of-use assets	5	692,044	1,520,851	-	-
Investment property	6	16,068,244	-	-	-
Intangible assets	7	4,039,650	667	-	-
Investment in subsidiaries	8	-	-	-	1,351,725
Other receivables	9	1,524,758	1,024,256	-	-
		30,255,176	34,436,942	6	1,355,738
Current Assets					
Trade receivables	10	4,213,521	9,498,435	-	-
Other receivables	9	1,069,373	2,564,657	343,269	3,269
Amount due from subsidiaries	11	-	-	-	4,834,975
Other investments	12	43,274	97,170	43,274	97,170
Tax recoverable		72,321	380,234	-	253,622
Fixed deposits	13	17,775,465	17,230,253	17,412,917	16,879,012
Cash and bank balances		11,041,799	33,010,607	2,857,198	15,415,552
		34,215,753	62,781,356	20,656,658	37,483,600
Total Assets		64,470,929	97,218,298	20,656,664	38,839,338

STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2026 (CONT'D)

		Group		Company	
		31.03.2026	30.09.2024	31.03.2026	30.09.2024
	Note	RM	RM (Restated)	RM	RM
EQUITY					
Share capital	14	39,386,011	242,386,011	39,386,011	242,386,011
Reserves	15	4,811,094	382,240	-	-
Retained earnings/ (Accumulated losses)		4,505,610	(170,756,795)	(19,433,686)	(203,938,570)
Equity attributable to owners of the parent		48,702,715	72,011,456	19,952,325	38,447,441
Non-controlling interests		(101)	(1,709,064)	-	-
Total Equity		48,702,614	70,302,392	19,952,325	38,447,441
LIABILITIES					
Non-Current Liabilities					
Bank borrowings	16	8,146,310	9,403,243	-	-
Lease liabilities	17	561,876	932,542	-	-
Defined benefit obligation	18	1,087,567	918,128	-	-
		9,795,753	11,253,913	-	-
Current Liabilities					
Trade payables	19	1,939,875	13,029,774	-	-
Other payables	20	3,121,162	1,765,386	624,346	391,897
Bank borrowings	16	638,563	208,344	-	-
Lease liabilities	17	187,718	658,489	-	-
Tax payable		85,244	-	79,993	-
		5,972,562	15,661,993	704,339	391,897
Total Liabilities		15,768,315	26,915,906	704,339	391,897
Total Equity and Liabilities		64,470,929	97,218,298	20,656,664	38,839,338

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 31 MARCH 2026

	Note	Group 01.10.2024 to 31.03.2026 RM	Group 01.10.2023 to 30.09.2024 RM	Company 01.10.2024 to 31.03.2026 RM	Company 01.10.2023 to 30.09.2024 RM
Revenue	21	14,992,248	15,183,436	-	-
Cost of sales		(11,415,784)	(13,203,785)	-	-
Gross profit		3,576,464	1,979,651	-	-
Other income		2,218,080	1,727,137	1,428,769	1,356,203
Administrative expenses		(14,282,358)	(5,355,376)	(2,840,596)	(1,046,744)
Other expenses		(11,820,169)	(8,764,463)	(99,658,487)	(808,682)
Net (loss)/gain on impairment of financial instruments	23	(4,931,708)	(3,792,018)	83,553,744	(147,170,530)
Finance costs	22	(1,177,752)	(806,524)	-	-
Loss before tax	23	(26,417,443)	(15,011,593)	(17,516,570)	(147,669,753)
Taxation	24	(983,871)	-	(978,546)	-
Loss for the financial period/year		(27,401,314)	(15,011,593)	(18,495,116)	(147,669,753)

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONT'D)

		Group		Company	
		01.10.2024 to 31.03.2026	01.10.2023 to 30.09.2024	01.10.2024 to 31.03.2026	01.10.2023 to 30.09.2024
	Note	RM	RM	RM	RM
Other comprehensive income, net of tax					
Item that is or may be reclassified subsequently to profit or loss					
Exchange translation differences for foreign operations		5,799,269	5,911,572	-	-
Item that will not be reclassified subsequently to profit or loss					
Actuarial gain on defined benefit obligations		2,267	967	-	-
Other comprehensive income for the financial period/year, net of tax		5,801,536	5,912,539	-	-
Total comprehensive loss for the financial period/year		(21,599,778)	(9,099,054)	(18,495,116)	(147,669,753)
Loss for the financial period/year attributable to:					
Owners of the parent		(27,401,278)	(14,924,915)	(18,495,116)	(147,669,753)
Non-controlling interests		(36)	(86,678)	-	-
		(27,401,314)	(15,011,593)	(18,495,116)	(147,669,753)

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONT'D)

		Group		Company	
		01.10.2024 to 31.03.2026	01.10.2023 to 30.09.2024	01.10.2024 to 31.03.2026	01.10.2023 to 30.09.2024
	Note	RM	RM	RM	RM
Total comprehensive loss attributable to:					
Owners of the parent		(21,599,752)	(9,208,605)	(18,495,116)	(147,669,753)
Non-controlling interests		(26)	109,551	-	-
		(21,599,778)	(9,099,054)	(18,495,116)	(147,669,753)
Loss per share (sen)					
- Basic	25(i)	(2.96)	(1.61)		
- Diluted	25(ii)	(2.96)	(1.61)		

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

STATEMENTS OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

	Attributable to Owners of the Parent						
	Non-Distributable			Distributable			
	Share Capital RM (Note 14)	Foreign Currency Translation Reserve RM (Note 15)	Other Capital Reserve RM (Note 15)	(Accumulated Losses)/ Retained Earnings RM	Total RM	Non-Controlling Interests RM (Note 8)	Total Equity RM
Group							
At 1 October 2024	242,386,011	(1,082,603)	1,464,843	(170,756,795)	72,011,456	(1,709,064)	70,302,392
Loss for the financial period	-	-	-	(27,401,278)	(27,401,278)	(36)	(27,401,314)
Other comprehensive income for the financial period	-	5,799,259	-	2,267	5,801,526	10	5,801,536
Total comprehensive income/(loss) for the financial period	-	5,799,259	-	(27,399,011)	(21,599,752)	(26)	(21,599,778)
Transactions with owners:							
Share capital reduction	(203,000,000)	-	-	203,000,000	-	-	-
Striking off of a subsidiary	-	4,924,907	-	(4,924,907)	-	-	-
Acquisition of non-controlling interest	-	(4,830,469)	(1,464,843)	4,586,323	(1,708,989)	1,708,989	-
Total transactions with owners	(203,000,000)	94,438	(1,464,843)	202,661,416	(1,708,989)	1,708,989	-
At 31 March 2026	39,386,011	4,811,094	-	4,505,610	48,702,715	(101)	48,702,614

	Attributable to Owners of the Parent								
	Non-Distributable					Distributable			
	Share Capital RM (Note 14)	Foreign Currency Translation Reserve RM (Note 15)	Warrants Reserve RM (Note 15)	Discount on Shares RM (Note 15)	Other Capital Reserve RM (Note 15)	Accumulated Losses RM	Total RM	Non-Controlling Interests RM (Note 8)	Total Equity RM
Group									
At 1 October 2023	242,386,011	(6,797,946)	39,716,171	(39,716,171)	1,464,843	(155,832,847)	81,220,061	(1,818,615)	79,401,446
Loss for the financial year	-	-	-	-	-	(14,924,915)	(14,924,915)	(86,678)	(15,011,593)
Other comprehensive income for the financial year	-	5,715,343	-	-	-	967	5,716,310	196,229	5,912,539
Total comprehensive income/ (loss) for the financial year	-	5,715,343	-	-	-	(14,923,948)	(9,208,605)	109,551	(9,099,054)
Transaction with owners:									
Expiry of warrants	-	-	(39,716,171)	39,716,171	-	-	-	-	-
At 30 September 2024	242,386,011	(1,082,603)	-	-	1,464,843	(170,756,795)	72,011,456	(1,709,064)	70,302,392

STATEMENTS OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONT'D)

	Non-distributable			Distributable	
	Share Capital RM	Warrants Reserve RM	Discount on Shares RM	Accumulated losses RM	Total Equity RM
Company					
At 1 October 2024	242,386,011	-	-	(203,938,570)	38,447,441
Loss for the financial period, representing total comprehensive loss for the financial period	-	-	-	(18,495,116)	(18,495,116)
Transaction with owners:					
Share capital reduction	(203,000,000)	-	-	203,000,000	-
At 31 March 2026	39,386,011	-	-	(19,433,686)	19,952,325
At 1 October 2023	242,386,011	39,716,171	(39,716,171)	(56,268,817)	186,117,194
Loss for the financial year, representing total comprehensive loss for the financial year	-	-	-	(147,669,753)	(147,669,753)
Transaction with owners:					
Expiry of warrants	-	(39,716,171)	39,716,171	-	-
At 30 September 2024	242,386,011	-	-	(203,938,570)	38,447,441

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

STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

	Group		Company	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Cash Flows From Operating Activities				
Loss before tax	(26,417,443)	(15,011,593)	(17,516,570)	(147,669,753)
Adjustments for:				
Amortisation of intangible assets	31,229	161	-	-
Depreciation of:				
- property, plant and equipment	3,817,209	995,690	4,007	6,536
- right-of-use assets	599,102	697,708	-	-
Fair value loss on other investments	53,896	31,705	53,896	31,705
Impairment loss on:				
- trade receivables	284,385	1,049,849	-	-
- other receivables	5,805,606	2,854,026	-	125,046
- fixed deposit	28,088	888,143	28,088	888,143
- amount due from subsidiaries	-	-	4,917,296	146,157,341
- investment in subsidiaries	-	-	99,538,974	-
Loss on disposal of property, plant and equipment	20,809	-	-	-
Loss on striking off of a subsidiary	4,924,907	-	-	-
Provision of defined benefit obligation	224,059	106,357	-	-
Balance carried down	(10,628,153)	(8,387,954)	87,025,691	(460,982)

STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONT'D)

	Group		Company	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Cash Flows From Operating Activities (Cont'd)				
Balance brought down	(10,628,153)	(8,387,954)	87,025,691	(460,982)
Reversal of impairment losses on:				
- trade receivables	(1,186,371)	(1,000,000)	-	-
- amount due from subsidiaries	-	-	(88,499,128)	-
Interest expenses	1,177,752	806,524	-	-
Interest income	(1,383,757)	(1,365,714)	(1,369,640)	(1,356,203)
Unrealised loss on foreign exchange	1,267,250	5,399,139	61,608	107,061
Operating loss before working capital changes	(10,753,279)	(4,548,005)	(2,781,469)	(1,710,124)
Changes in working capital:				
Trade and other receivables	690,207	5,700,707	(340,000)	9,999
Trade and other payables	(4,838,123)	(1,198,185)	232,449	62,305
Amount due from subsidiaries	-	-	216,808	-
	(4,147,916)	4,502,522	109,257	72,304
Cash (used in)/generated from operations	(14,901,195)	(45,483)	(2,672,212)	(1,637,820)
Tax paid	(602,430)	(224,538)	(652,364)	-
Tax refunded	7,433	-	7,433	-
	(594,997)	(224,538)	(644,931)	-
Net cash (used in)/from operating activities	(15,496,192)	(270,021)	(3,317,143)	(1,637,820)

STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONT'D)

	Group		Company	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Cash Flows From Investing Activities				
Acquistion of:				
- property, plant and equipment	(600,016)	(4,951,413)	-	-
- intangible assets	(4,132,864)	(717)	-	-
- investment in subsidiaries	-	-	(9,987,250)	(1,351,725)
Advances to subsidiaries	-	-	-	(574,367)
Placement of fixed deposits	(573,300)	(1,988,213)	(561,993)	(1,654,951)
Proceeds from disposal of property, plant and equipment	24,415	-	-	-
Interest received	1,383,757	1,365,714	1,369,640	1,356,203
Net cash used in investing activities	(3,898,008)	(5,574,629)	(9,179,603)	(2,224,840)
Cash Flows From Financing Activities				
Interest paid	(1,177,752)	(806,524)	-	-
Net repayment of:				
- lease liabilities	(834,966)	(661,185)	-	-
- term loans	(826,714)	(388,413)	-	-
Drawdown of term loans	-	10,000,000	-	-
Net cash (used in)/ from financing activities	(2,839,432)	8,143,878	-	-

STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONT'D)

	Group		Company	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Net changes in cash and cash equivalents	(22,233,632)	2,299,228	(12,496,746)	(3,862,660)
Effect of changes in foreign exchange rate	264,824	185,769	(61,608)	-
Cash and cash equivalents at the beginning of the financial period/year	33,010,607	30,525,610	15,415,552	19,278,212
Cash and cash equivalents at the end of the financial period/year	11,041,799	33,010,607	2,857,198	15,415,552
Cash and cash equivalents at the end of the financial period/year comprises:				
Cash and bank balances	11,041,799	33,010,607	2,857,198	15,415,552
Fixed deposits	18,691,696	17,230,253	18,329,148	16,879,012
	29,733,495	50,240,860	21,186,346	32,294,564
Less: Fixed deposits pledged	(18,691,696)	(17,230,253)	(18,329,148)	(16,879,012)
	11,041,799	33,010,607	2,857,198	15,415,552

STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONT'D)

Note to Statement of Cash Flows

<u>Cash flows for leases as a lessee</u>

	Group		Company	
	01.10.2024 to 31.03.2026 RM	**01.10.2023 to 30.09.2024 RM**	**01.10.2024 to 31.03.2026 RM**	**01.10.2023 to 30.09.2024 RM**
Included in operating activities				
Lease expenses relating to:				
- short-term lease	(334,750)	-	-	-
- low-value assets	(6,480)	(4,320)	-	
Included in financing activities				
Interest paid in relation to lease liabilities	(156,694)	(108,059)	-	-
Payment of lease liabilities	(834,966)	(661,185)	-	-
Total cash outflows for leases	(1,332,890)	(773,564)	-	-

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

NOTES TO THE FINANCIAL STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

1. **Corporate 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 registered office of the Company is located at Level 13, Menara 1 Sentrum, 201, Jalan Tun Sambanthan, Brickfields, 50470 Kuala Lumpur.

The principal place of business of the Company is located at Lot 11.3, 11th Floor, Menara Lien Hoe, No.8, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan.

The principal activities of the Company are investment holding, research and development of existing and new technologies in the field of information technology and telecommunications as well as other business which are related to the healthcare industry. The principal activities of the subsidiaries are disclosed in Note 8 to the financial statements.

2. **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 the Company have been prepared under the historical cost convention, unless otherwise indicated in the material accounting policies below.

2. **Basis of Preparation (Cont'd)**

(a) Statement of compliance (Cont'd)

Adoption of amended standards

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

Amendments to MFRS 121	Lack of Exchangeability

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

Standards issued but not yet effective

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

		Effective dates for financial periods beginning on or after
Amendments to MFRS 7 and MFRS 9	Amendments to Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 7 and MFRS 9	Contracts Referencing Nature - dependent electricity	1 January 2026
Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107	Annual Improvement to MFRS Accounting Standards - Volume 11	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 and Amendments to MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121	Translation to a Hyperinflationary Presentation Currency	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

2. **Basis of Preparation (Cont'd)**

(a) Statement of compliance (Cont'd)

Standards issued but not yet effective (Cont'd)

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

The initial application of the above-mentioned new standards and amendments to standards are not expected to have any significant impacts on the financial statements of the Group and of the Company except as disclosed below:

MFRS 18 *Presentation and Disclosure in Financial Statements*

MFRS 18 will replace MFRS 101 *Presentation of Financial Statements*. It preserves the majority requirements of MFRS 101 while introducing additional requirements. In addition, narrow-scope amendments have been made to MFRS 107 *Statement of Cash Flows* and some requirements of MFRS 101 have been moved to MFRS 108 *Basis of Preparation of Financial Statements*.

MFRS 18 additional requirements are as follows:

(i) Statement of Profit or Loss and Other Comprehensive Income

MFRS 18 introduces newly defined "operating profit or loss" and "profit or loss before financing and income tax" subtotal which are to be presented in the statement of profit or loss, while the net profit or loss remains unchanged. Statement of profit or loss to be presented in five categories: operating, investing, financing, income taxes and discontinued operations.

(ii) Statement of Cash Flows

The standard modifies the starting point for calculating cash flows from operations using the indirect method, shifting from "profit or loss" to "operating profit or loss". It also provides guidance on classification of interest and dividend in statement of cash flows.

(iii) New disclosures of expenses by nature

Entities are required to present expenses in the operating category by nature, function or a mix of both. MFRS 18 includes guidance for entities to assess and determine which approach is most appropriate based on the facts and circumstances.

2. **Basis of Preparation (Cont'd)**

(a) Statement of compliance (Cont'd)

The initial application of the above-mentioned new standards and amendments to standards are not expected to have any significant impacts on the financial statements of the Group and of the Company except as disclosed below: (Cont'd)

MFRS 18 *Presentation and Disclosure in Financial Statements* (Cont'd)

MFRS 18 additional requirements are as follows: (Cont'd)

(iv) Management-defined Performance Measures (MPMs)

The standard requires disclosure of explanations of the entity's company-specific measures that are related to the statements of profit or loss, referred to MPMs. MPMs are required to be reconciled to the most similar specified subtotal in MFRS Accounting Standards.

(v) Enhanced Guidance on Aggregation and Disaggregation

MFRS 18 provides enhanced guidance on grouping items based on shared characteristics and requires disaggregation when items have dissimilar characteristics or when such disaggregation is material.

The Group and the Company are currently assessing the impact of MFRS 18, particularly with respect to the structure of the statement of profit or loss, the statement of cash flows and the additional disclosures required for MPMs. The Group and the Company are also assessing the impact on aggregation and disaggregation on how information is grouped in the financial statements.

(b) Functional and presentation currency

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

(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.

2. **Basis of Preparation (Cont'd)**

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

Judgements

The following are the judgements made by management in the process of applying the Group's and the Company's accounting policies that have the most significant effect on the amounts recognised in the financial statements:

<u>Classification between investment property and property, plant and equipment</u>

The Group has developed certain criteria based on MFRS 140 Investment Property in making judgement whether a property qualifies as an investment property. Investment property is a property held to earn rentals or for capital appreciation or both.

Some properties comprise a portion that is held to earn rentals or for capital appreciation and another portion that is held for use in the production or supply of goods or services or for administrative purposes.

If these portions could be sold separately (or leased out separately under a finance lease), the Group would account for the portions separately. If the portions could not be sold separately, the property is an investment property only if an insignificant portion is held for use in the production or supply of goods or services or for administrative purposes.

Judgement is made on an individual property basis to determine whether ancillary services are significant that a property does not qualify as investment property.

2. **Basis of Preparation (Cont'd)**

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

Judgements (Cont'd)

Satisfaction of performance obligations in relation to contracts with customers

The Group is required to assess each of its contracts with customers to determine whether performance obligations are satisfied over time or at a point in time in order to determine the appropriate method for recognising revenue. This assessment was made based on the terms and conditions of the contracts, and the provisions of relevant laws and regulations:

The Group recognises revenue over time in the following circumstances:

(a) the customer simultaneously receives and consumes the benefits provided by the Group's performance as the Group performs;
(b) the Group does not create an asset with an alternative use to the Group and has an enforceable right to payment for performance completed to date; and
(c) the Group's performance creates or enhances an asset that the customer controls as the asset is created or enhanced.

Where the above criteria are not met, revenue is recognised at a point in time. Where revenue is recognised at a point of time, the Group assesses each contract with customers to determine when the performance obligation of the Group under the contract is satisfied.

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, right-of-use ("ROU") assets and investment property

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

2. **Basis of Preparation (Cont'd)**

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

Key sources of estimation uncertainty (Cont'd)

<u>Impairment of investment in subsidiaries</u>

The Company assesses at each reporting date whether there are indicators of impairment for its investments in subsidiaries. The recoverable amounts are determined based on fair value less costs of disposal and value in use calculations.

For recoverable amounts determined based on value in use calculation, significant judgement is required in the estimation of the present value of estimated future cash flows generated by the cash-generating units, which involves uncertainties and are significantly affected by assumptions used and judgement made regarding estimates of future cash flows and discount rates.

The carrying amount of investment in subsidiaries is disclosed in Note 8 to the financial statements.

<u>Impairment of property, plant and equipment, intangible assets and investment property</u>

The Group assesses whether there is any indication of impairment for property, plant and equipment, intangible assets and investment property and performs impairment assessment when such indicator exists. If any such indication exists, the Group makes an estimate of the asset's recoverable amount. The recoverable amounts of the property, plant and equipment, intangible assets and investment property are determined based on value in use or fair value less costs to sell.

For recoverable amounts determined based on value in use calculation, significant judgement is required in the estimation of the present value of future cash flows generated by the cash-generating units, which involves uncertainties and are significantly affected by assumptions used and judgement made regarding estimates of future cash flows and discount rates.

For recoverable amounts determined based on fair value less costs to sell, significant judgement involved by management to adjust the sales prices of comparable assets such as adjustments for type, size, age, condition, location, and other relevant factors.

2. **Basis of Preparation (Cont'd)**

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

Key sources of estimation uncertainty (Cont'd)

<u>Provision for expected credit loss of financial assets at amortised cost</u>

The Group and the Company review the recoverability of its trade and other receivables at each reporting date to assess whether an impairment loss should be recognised. The impairment provisions for receivables are based on assumptions about risk of default and expected loss rates. The Group and the Company use judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's and on the Company's past history, existing market conditions at the end of each reporting period.

Information about the expected credit losses of contract assets and trade and other receivables are disclosed in Notes 9 and 10 to the financial statements respectively.

<u>Expected credit loss on deposits placed with a cooperative</u>

The Group applies the expected credit loss ("ECL") model in accordance with MFRS 9 Financial Instruments for deposits placed with a cooperative. Estimation of ECL involves significant judgment, particularly in determining the probability of default, loss given default, and exposure at default (EAD). Management incorporates historical experience, available financial information of the counterparty, and forward-looking assumptions reflecting prevailing macroeconomic conditions.

At the reporting date, the management assessed and determined that there is no indicators of significant increase in credit risk since initial recognition. Accordingly, the deposits are classified under Stage 1 of the impairment model, and a 12-month expected credit loss has been applied.

2. **Basis of Preparation (Cont'd)**

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

Key sources of estimation uncertainty (Cont'd)

Defined benefit plans

The cost of the defined benefit pension plans and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions about the determination of the discount rates, future salary increases, mortality rates and future pension increases. Due to the long term nature of these plans, the Group's defined benefit obligations are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rates, management considers the interest rates of high quality corporate bonds in currencies consistent with the currencies of the post-employment benefit of the defined benefit obligation and extrapolated as needed along the yield curve to correspond with the expected terms of the defined benefit obligations. In countries where there are no deep market in such bonds, the market yields (at the end of the reporting year) on government bonds were used.

The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the specific country.

The net employee liability as at the end of the reporting year and the details about the assumptions used are disclosed in Note 18 to the financial statements.

2. **Basis of Preparation (Cont'd)**

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

Key sources of estimation uncertainty (Cont'd)

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 deferred tax provisions in the period in which such determination is made.

3. **Material Accounting Policies**

The Group and the Company apply the material accounting policies set out below, consistently throughout all periods presented in the financial statements unless otherwise stated.

(a) Basis of consolidation

(i) Subsidiaries

In the Company's separate financial statements, investment in subsidiaries are stated at cost less any accumulated impairment losses.

(ii) Goodwill on consolidation

Goodwill is measured at cost less accumulated impairment losses. Goodwill is not amortised but instead, it is reviewed for impairment annually or more frequent when there is objective evidence that the carrying value may be impaired.

3. **Material Accounting Policies (Cont'd)**

(b) Property, plant and equipment

Property, plant and equipment are stated at cost less any accumulated depreciation and accumulated impairment losses.

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 under construction are not depreciated until the assets are ready for its intended use.

Property, plant and equipment are depreciated based on the principal annual depreciation rates as follows:

Computers	33%
Furniture and fittings	20%
Office equipment	33%
Renovations	20%
Motor vehicles	20%
Freehold office building	2%

(c) Leases

(i) As lessee

The ROU asset is initially measured at cost and subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Group by the end of the lease term or the cost of the ROU asset reflects that the Group 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.

ROU assets are depreciated based on the principal annual depreciation rates as follows:

Office buildings	Over the remaining lease terms
Motor vehicles	20%

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the respective Group entities' incremental borrowing rate is used.

3. **Material Accounting Policies (Cont'd)**

(c) Leases (Cont'd)

(i) As lessee (Cont'd)

Short-term leases and leases of low-value assets

The Group has elected not to recognise ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term. Low value assets are those assets valued at less than RM20,000 each when purchased new.

(ii) As lessor

The Group recognises lease payments under operating leases as income on a straight-line basis over the lease term.

(d) Investment property

Investment property is property held either to earn rental income or for capital appreciation or for both. Investment property is measured at cost, including transaction costs, less any accumulated depreciation and impairment losses.

Investment property is depreciated on a straight-line basis to write down the cost of each asset to their residual values over their estimated useful lives. The principal annual depreciation rates are:

Freehold office building	2%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Where an indication of impairment exists, the carrying amount of the asset is assessed and written down immediately to its recoverable amount.

Investment property is derecognised upon disposal or when they are permanently withdrawn from use and no future economic benefits are expected from their disposal. Upon disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the profit or loss.

3. **Material Accounting Policies (Cont'd)**

(e) Foreign currency

(i) Foreign currency transactions and balances

Transactions in foreign currency are recorded in the functional currency of the respective Group entities using the exchange rates prevailing at the dates of the transactions. At each reporting date, monetary items denominated in foreign currencies are retranslated at the rates prevailing on that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items or on translating monetary items at the reporting date are included in profit or loss except for exchange differences arising on monetary items that form part of the Group's net investment in foreign operation. These are initially taken directly to the foreign currency translation reserve within equity until the disposal of the foreign operations, at which time they are recognised in profit or loss. Exchange differences arising on monetary items that form part of the Company's net investment in foreign operation are recognised in profit or loss in the Company's financial statements or the individual financial statements of the foreign operation, as appropriate.

Exchange differences arising on the translation of non-monetary items carried at fair value are included in profit or loss for the reporting period except for the differences arising on the translation of non-monetary items in respect of which gains and losses are recognised in other comprehensive income. Exchange differences arising from such non-monetary items are also recognised in other comprehensive income.

(ii) Foreign operations

The assets and liabilities of operations denominated in functional currencies other than RM, including goodwill and fair value adjustments arising on acquisition, are translated to RM at exchange rates at the end of the reporting period. The income and expenses of foreign operations, excluding foreign operations in hyperinflationary economies, are translated to RM at exchange rates at the dates of the transactions.

3. **Material Accounting Policies (Cont'd)**

(e) Foreign currency (Cont'd)

(ii) Foreign operations (Cont'd)

Foreign currency differences are recognised in other comprehensive income and accumulated in the foreign currency translation reserve ("FCTR") in equity. However, if the operation is a non-wholly owned subsidiary, then the relevant proportionate share of the translation difference is allocated to the non-controlling interests. When a foreign operation is disposed of such that control, significant influence or joint control is lost, the cumulative amount in the FCTR related to that foreign operation is reclassified to profit or loss as part of the gain or loss on disposal.

When the Group disposes of only part of its interest in a subsidiary that includes a foreign operation, the relevant proportion of the cumulative amount is reattributed to non-controlling interests. When the Group disposes of only part of its investment in an associate or joint venture that includes a foreign operation while retaining significant influence or joint control, the relevant proportion of the cumulative amount is reclassified to profit or loss.

(f) Intangible assets

(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. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful lives and amortisation methods are reviewed at the end of each reporting date, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

(ii) Intangible assets acquired in a business combination

Intangible assets acquired in a business combination and recognised separately from goodwill are initially recognised at their fair values at the acquisition date (which is regarded as their cost).

Subsequent to initial recognition, intangible assets acquired in a business combination are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

3. **Material Accounting Policies (Cont'd)**

(f) Intangible assets (Cont'd)

(iii) Derecognition of intangible assets

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, 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.

(g) Impairment of assets

(i) Non-financial assets

The carrying amounts of non-financial assets (except for inventories, contract assets, deferred tax assets) are reviewed at the end of each reporting period to determine whether there is any indication of impairment. If any such indication exists, the Group and the Company make an estimate of the asset's recoverable amount.

For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of non-financial assets or cash-generating units ("CGUs").

The recoverable amount of an asset or a CGU is the higher of its fair value less costs of disposal and its value-in-use. In assessing value-in-use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. In determining the fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Where the carrying amount of an asset exceed its recoverable amount, the carrying amount of asset is reduced to its recoverable amount.

3. **Material Accounting Policies (Cont'd)**

(g) Impairment of assets (Cont'd)

(ii) Financial assets

The Group and the Company recognise a loss allowance for expected credit losses ("ECL") on trade receivables, other receivables, amount due from subsidiaries, fixed deposits with cooperative. The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

The Group recognises lifetime ECL for trade receivables. The Group considers past loss experience, timing of billing and observable data such as current changes and future forecasts in economic conditions to estimate the amount of expected impairment loss. The methodology and assumptions including any forecasts of future economic conditions are reviewed regularly.

For all other financial instruments, the Group and the Company recognise lifetime ECL when there has been a significant increase in credit risk since initial recognition. However, if the credit risk on the financial instrument has not increased significantly since initial recognition, the Group and the Company measure the loss allowance for that financial instrument at an amount equal to 12month ECL.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

Reversal of impairment loss to profit or loss, if any, is restricted to not exceeding what the amortised cost would have been had the impairment not been recognised previously.

3. **Material Accounting Policies (Cont'd)**

(g) Impairment of assets (Cont'd)

(ii) Financial assets (Cont'd)

Significant increase in credit risk

In assessing whether the credit risk on a financial asset has increased significantly since initial recognition, the Group and the Company compare the risk of a default occurring on the financial instrument at the reporting date with the risk of a default occurring on the financial instrument at the date of initial recognition. In making this assessment, the Group and the Company consider both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information such as financial evaluation of the creditworthiness of the debtors, ageing of receivables, defaults and past due amounts, past experience with the debtors, current conditions and reasonable forecast of future economic conditions.

The Group and the Company presume that the credit risk on a financial asset has increased significantly since initial recognition when contractual payments are more than 365 days past due, unless the Group and the Company have reasonable and supportable information that demonstrates otherwise.

Probability of default

The Group and the Company consider the information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Group and the Company, in full, as constituting an event of default for internal credit risk management purposes as historical experience indicates that financial assets are generally not recoverable.

The Group and the Company consider that default has occurred when a financial asset is more than 365 days past due unless the Group and the Company have reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

3. **Material Accounting Policies (Cont'd)**

(g) Impairment of assets (Cont'd)

(ii) Financial assets (Cont'd)

Write-off policy

The Group and the Company write off a financial asset when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, with case-by-case assessment performed based on indicators such as insolvency or demise. Financial assets written off may still be subject to enforcement activities under the Group's and the Company's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss as bad debts recovered.

Measurement and recognition of expected credit losses

The measurement of expected credit losses is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information as described above. As for the exposure at default, for financial assets, this is represented by the assets' gross carrying amount at the reporting date.

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the Group and the Company in accordance with the contract and all the cash flows that the Group and the Company expect to receive, discounted at the original effective interest rate.

If the Group and the Company have measured the loss allowance for a financial instrument at an amount equal to lifetime ECL in the previous reporting period, but determine at the current reporting date that the conditions for lifetime ECL are no longer met, the Group and the Company measure the loss allowance at an amount equal to 12-month ECL at the current reporting date, except for assets for which the simplified approach was used.

The Group and the Company recognise an impairment gain or loss in profit or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account.

3. **Material Accounting Policies (Cont'd)**

(h) Revenue

(i) Revenue from contracts with customers

The Group and the Company recognise revenue from the following major sources:

(i) Sale of hardware and software

Revenue from the sale of goods is recognised upon delivery of goods where control of the goods has been transferred to the customer. Revenue is recognised based on the price specified has been transferred in the contract, net of rebates and discounts.

(ii) Rendering of services

<u>Provision of mobile solutions services</u>

Revenue from provision of mobile solutions services are recognised when the Group has transferred the control of the goods and services to the customers, being when the goods or services have been delivered to the customer and upon its acceptance. Following delivery, the customer has full discretion over the manner of distribution and price to sell the goods, and bears the risks of obsolescence and loss in relation to the goods and services rendered.

<u>Maintenance</u>

Revenue from providing maintenance services is recognised over time in the period in which the services are rendered. For fixed-price contracts, revenue is recognised based on the actual service provided to the end of the reporting period as a proportion of the total services to be provided because the customer receives and uses the benefits simultaneously. Customers are invoiced on monthly basis and consideration is payable when invoiced.

(ii) Rental income

Rental income is accounted for on a straight-line basis over the lease terms.

(iii) Interest income

Interest income is recognised on accruals basis using the effective interest method.

3. **Material Accounting Policies (Cont'd)**

(i) Employee benefits

Defined benefit plans

The Group operates an unfunded defined benefit plan for its eligible employees. Under the plan, the amount of retirement benefits payable to employees is determined based on the agreed benefit formula, taking into account factors such as age, years of service and the employees' final compensation at retirement.

The Group's obligation under the defined benefit plan is determined annually using the projected unit credit method based on actuarial computations performed by management. The present value of the defined benefit obligation is measured by discounting the estimated future cash outflows using market yields on government bonds that have terms and currency consistent with the estimated timing and currency of the benefit payments.

Defined benefit costs recognised in profit or loss comprise:

- current service cost;
- past service cost;
- gains and losses arising from curtailments and non-routine settlements; and
- net interest expense on the net defined benefit liability.

Remeasurements of the net defined benefit liability, comprising actuarial gains and losses and, where applicable, the effect of the asset ceiling (excluding amounts included in net interest), are recognised immediately in other comprehensive income in the period in which they arise. These remeasurements are recognised directly in retained earnings and are not subsequently reclassified to profit or loss.

Past service costs are recognised immediately in profit or loss at the earlier of:

- the date of the plan amendment or curtailment; and
- the date on which the Group recognises related restructuring costs or termination benefits.

(j) Income tax

Tax expense in profit or loss comprises current and deferred tax except to the extent that it relates to a business combination or items recognised directly in equity or other comprehensive income.

Deferred tax is recognised using the liability method for all temporary differences between the carrying amounts of assets and liabilities in the statements 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.

3. **Material Accounting Policies (Cont'd)**

(j) Income tax (Cont'd)

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, except for investment property carried at fair value model. Where investment property measured using fair value model, the amount of deferred tax recognised is measured using the tax rates that would apply on sale of those assets at their carrying amounts at the reporting date unless the property is depreciable and is held with the objective to consume substantially all of the economic benefits embodied in the property over time, rather than through sale.

(k) Fair value measurement

Fair value of an asset or a liability is determined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The measurement assumes that the transaction to sell the asset or transfer of the liability takes place either in the principal market or in the absence of a principal market, in the most advantageous market.

For non-financial asset, the fair value measurement takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

When measuring the fair value of an asset or a liability, the Group and the Company use observable market data as far as possible. Fair value is categorised into different levels in a fair value hierarchy based on the input used in the valuation technique as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date.

Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: unobservable inputs for the asset or liability.

The Group and the Company recognise transfers between levels of the fair value hierarchy as of the date of the event or change in circumstances that caused the transfers.

4. **Property, Plant and Equipment**

	Computers RM	Furniture and fittings RM	Office equipment RM	Renovations RM	Motor vehicles RM	Freehold office building RM	Capital work-in-progress RM	Total RM
Group								
31.03.2026								
Cost								
At 1 October	2,188,121	15,553	564,790	1,302,844	358,158	17,897,800	14,240,000	36,567,266
Additions	41,415	-	4,089	554,512	-	-	-	600,016
Reversal*	-	-	-	-	-	-	(4,896,000)	(4,896,000)
Disposals	(339,448)	-	(22,976)	-	-	-	-	(362,424)
Reclassification	-	-	-	9,344,000	-	-	(9,344,000)	-
Transfer from right-of-use assets (Note 5)	-	-	-	-	708,628	-	-	708,628
Transfer to investment properties (Note 6)	-	-	-	(7,898,511)	-	(11,105,550)	-	(19,004,061)
Written off	-	-	(18,148)	-	-	-	-	(18,148)
Exchange differences	(69,638)	(1,738)	(10,916)	(10,012)	(521)	-	-	(92,825)
At 31 March	1,820,450	13,815	516,839	3,292,833	1,066,265	6,792,250	-	13,502,452

4. **Property, Plant and Equipment (Cont'd)**

	Computers RM	Furniture and fittings RM	Office equipment RM	Renovations RM	Motor vehicles RM	Freehold office building RM	Capital work-in-progress RM	Total RM
Group								
31.03.2026								
Accumulated depreciation and impairment losses								
At 1 October	1,845,760	15,466	492,082	1,248,720	358,158	715,912	-	4,676,098
Charge for the financial period	332,969	81	72,052	2,703,161	172,012	536,934	-	3,817,209
Disposals	(337,781)	-	(22,976)	-	-	-	-	(360,757)
Transfer from right-of-use assets (Note 5)	-	-	-	-	485,174	-	-	485,174
Transfer to investment properties (Note 6)	-	-	-	(2,158,428)	-	(777,389)	-	(2,935,817)
Written off	-	-	(18,148)	-	-	-	-	(18,148)
Exchange differences	(68,859)	(1,732)	(10,709)	(9,966)	(521)	-	-	(91,787)
At 31 March	1,772,089	13,815	512,301	1,783,487	1,014,823	475,457	-	5,571,972
Carrying amount								
At 31 March	48,361	-	4,538	1,509,346	51,442	6,316,793	-	7,930,480

* During the financial period, capital work-in-progress amounting to RM4,896,000 were reversed following the cancellation of the related renovation works and the issuance of credit notes by the supplier.

4. **Property, Plant and Equipment (Cont'd)**

	Computers RM	Furniture and fittings RM	Office equipment RM	Renovations RM	Motor vehicles RM	Freehold office building RM	Capital work-in-progress RM	Total RM
Group								
30.09.2024								
Cost								
At 1 October	2,083,434	17,109	664,616	10,656,266	4,651	17,897,800	-	31,323,876
Additions	49,469	-	5,944	4,896,000	-	-	-	4,951,413
Reclassification	-	-	-	(14,240,000)	-	-	14,240,000	-
Transfer from right-of-use assets (Note 5)	-	-	-	-	353,996	-	-	353,996
Exchange differences	55,218	(1,556)	(105,770)	(9,422)	(489)	-	-	(62,019)
At 30 September	2,188,121	15,553	564,790	1,302,844	358,158	17,897,800	14,240,000	36,567,266
Accumulated depreciation and impairment losses								
At 1 October	1,595,077	16,897	385,431	1,027,941	4,651	357,956	-	3,387,953
Charge for the financial year	290,507	109	117,132	229,986	-	357,956	-	995,690
Transfer from right-of-use assets (Note 5)	-	-	-	-	353,996	-	-	353,996
Exchange differences	(39,824)	(1,540)	(10,481)	(9,207)	(489)	-	-	(61,541)
At 30 September	1,845,760	15,466	492,082	1,248,720	358,158	715,912	-	4,676,098
Carrying amount								
At 30 September	342,361	87	72,708	54,124	-	17,181,888	14,240,000	31,891,168

4. **Property, Plant and Equipment (Cont'd)**

	Computers RM	Renovations RM	Total RM
Company			
31.03.2026			
Cost			
At 1 October/31 March	19,804	39,636	59,440
Accumulated depreciation			
At 1 October	15,794	39,633	55,427
Charge for the financial period	4,007	-	4,007
At 31 March	19,801	39,633	59,434
Net carrying amount			
At 31 March	3	3	6
30.09.2024			
Cost			
At 1 October/30 September	19,804	39,636	59,440
Accumulated depreciation			
At 1 October	9,258	39,633	48,891
Charge for the financial year	6,536	-	6,536
At 30 September	15,794	39,633	55,427
Net carrying amount			
At 30 September	4,010	3	4,013

(a) Acquisition of property, plant and equipment

The aggregate additional cost for the purchase of property, plant and equipment of the Group during the financial period acquired under cash payments is RM600,016 (30.09.2024: RM4,951,413).

4. **Property, Plant and Equipment (Cont'd)**

(b) Assets pledged as securities to financial institutions

The net carrying amounts of property, plant and equipment of the Group pledged as securities for bank borrowings as disclosed in Note 16 to the financial statements are:

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Freehold office building	6,316,793	17,181,888

(c) During the financial period, the Group reclassified a portion of its commercial building, previously presented under property, plant and equipment, to investment property following a change in its use. The floors, which were previously owner-occupied, are now predominantly leased out to third parties to earn rental income.

(d) Impairment assessment

During the financial period, the Group assessed the above property, plant and equipment for impairment following the identification of impairment indicators. The recoverable amount was determined based on fair value less costs of disposal, using a valuation performed by an independent firm of professional valuers.

The fair value measurement was categorised within Level 2 of the fair value hierarchy and determined using the sales comparison method. The significant input into this valuation approach is price per square foot of comparable properties. Sales prices of comparable properties in close proximity are adjusted either positively or negatively for difference in key attributes such as property size, time age, tenure, level, surrounding, accessibility, visibility, orientation, facing and position of the units.

Based on the assessment, no further impairment loss was required as the recoverable amount exceeded the carrying amount of the property, plant and equipment.

5. **Right-of-Use Assets**

	Office buildings RM	Motor vehicles RM	Total RM
Group			
31.03.2026			
Cost			
At 1 October	2,418,252	1,411,881	3,830,133
Expiration of lease contracts	(1,161,235)	(703,253)	(1,864,488)
Transfer to property, plant and equipment (Note 4)	-	(708,628)	(708,628)
Exchange differences	2,128	-	2,128
At 31 March	1,259,145	-	1,259,145
Accumulated depreciation			
At 1 October	1,395,849	913,433	2,309,282
Charge for the financial period	324,108	274,994	599,102
Expiration of lease contracts	(1,161,235)	(703,253)	(1,864,488)
Transfer to property, plant and equipment (Note 4)	-	(485,174)	(485,174)
Exchange differences	8,379	-	8,379
At 31 March	567,101	-	567,101
Net carrying amount			
At 31 March	692,044	-	692,044

5. **Right-of-Use Assets (Cont'd)**

	Office buildings RM	Motor vehicles RM	Total RM
Group			
30.09.2024			
Cost			
At 1 October	1,915,307	1,765,877	3,681,184
Addition	214,186	-	214,186
Modification of lease contracts	299,720	-	299,720
Transfer to property, plant and equipment (Note 4)	-	(353,996)	(353,996)
Exchange differences	(10,961)	-	(10,961)
At 30 September	2,418,252	1,411,881	3,830,133
Accumulated depreciation			
At 1 October	1,182,032	794,078	1,976,110
Charge for the financial year	224,355	473,353	697,708
Transfer to property, plant and equipment (Note 4)	-	(353,996)	(353,996)
Exchange differences	(10,538)	(2)	(10,540)
At 30 September	1,395,849	913,433	2,309,282
Net carrying amount			
At 30 September	1,022,403	498,448	1,520,851

The Group has a lease contract for office buildings and motor vehicles that has lease terms of 2 to 7 years. Generally, the Group is restricted from assigning and subleasing the leased assets.

(a) Acquisition of right-of-use assets

	Group 31.03.2026 RM	Group 30.09.2024 RM
Aggregate costs	-	214,186
Less: Lease liabilities	-	(214,186)
Cash payments	-	-

5. **Right-of-Use Assets (Cont'd)**

(b) Assets held under lease arrangement

Motor vehicles with a carrying amount of RMNil (30.09.2024: RM498,448) of the Group are pledged as securities for the related lease liabilities.

6. **Investment Property**

	Group RM
Freehold office building	
31.03.2026	
At cost	
At 1 October	-
Transfer from property, plant and equipment (Note 4)	19,004,061
At 31 March	19,004,061
Accumulated depreciation and impairment loss	
At 1 October	-
Transfer from property, plant and equipment (Note 4)	2,935,817
At 31 March	2,935,817
Net carrying amount	
At 31 March	16,068,244

6. **Investment Property (Cont'd)**

(a) The Group's investment property comprises freehold office building. Freehold office building is leased to third party with an initial non-cancellable period of 1 to 3 years with option to renew. The rental of subsequent renewal is subject to negotiation with the lessees.

The following are recognised in profit or loss in respect of investment property:

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Rental income	753,840	-
Direct operating expenses:		
- income generating investment properties	(184,468)	-

(b) Investment property pledged as securities to financial institutions

Investment property of the Group amounting to RM16,068,244 (30.09.2024: RMNil) have been pledged to secure banking facilities granted to the Group.

(c) Fair value information

The fair value for the above investment property of RM16,100,000 (30.09.2024: RMNil) is determined by the independent firms of professional valuers.

The fair value was determined within Level 2, using the sales comparison method. The most significant input into this valuation approach is price per square foot of comparable properties. Sales prices of comparable properties in close proximity are adjusted either positively or negatively for difference in key attributes such as property size, time, age, tenure, level, surrounding, accessibility, visibility, orientation, facing and position of the units.

7. **Intangible Assets**

	Goodwill RM	Intellectual property RM	Software license RM	Development cost RM	Total RM
Group					
31.03.2026					
Cost					
At 1 October	2,805,415	11,062,343	71,379,049	12,712,744	97,959,551
Additions	-	520,925	1,469	3,610,470	4,132,864
Written off	-	-	(4,321,137)	(1,220,650)	(5,541,787)
Exchange differences	-	(436,718)	(1,025,793)	(83,086)	(1,545,597)
At 31 March	2,805,415	11,146,550	66,033,588	15,019,478	95,005,031
Accumulated amortisation and impairment loss					
At 1 October	2,805,415	11,062,343	71,378,931	12,712,195	97,958,884
Charge for the financial period	-	31,113	116	-	31,229
Written off	-	-	(4,321,137)	(1,220,650)	(5,541,787)
Exchange differences	-	(426,932)	(1,025,738)	(30,275)	(1,482,945)
At 31 March	2,805,415	10,666,524	66,032,172	11,461,270	90,965,381
Net carrying amount					
At 31 March	-	480,026	1,416	3,558,208	4,039,650

7. **Intangible Assets (Cont'd)**

	Goodwill RM	Intellectual property RM	Software license RM	Development cost RM	Total RM
Group					
30.09.2024					
Cost					
At 1 October	2,805,415	11,062,343	71,379,049	12,712,034	97,958,841
Additions	-	-	-	717	717
Exchange differences	-	-	-	(7)	(7)
At 30 September	2,805,415	11,062,343	71,379,049	12,712,744	97,959,551
Accumulated amortisation and impairment loss					
At 1 October	2,805,415	11,062,343	71,378,931	12,712,034	97,958,723
Charge for the financial year	-	-	-	161	161
At 30 September	2,805,415	11,062,343	71,378,931	12,712,195	97,958,884
Net carrying amount					
At 30 September	-	-	118	549	667

7. **Intangible Assets (Cont'd)**

	Software license RM	Development cost RM	Total RM
Company			
31.03.2026			
Cost			
At 1 October	4,241,442	1,220,650	5,462,092
Written off	(4,241,442)	(1,220,650)	(5,462,092)
At 31 March	-	-	-
Accumulated amortisation			
At 1 October	4,241,442	1,220,650	5,462,092
Written off	(4,241,442)	(1,220,650)	(5,462,092)
At 31 March	-	-	-
Carrying amount			
At 31 March	-	-	-
30.09.2024			
Cost			
At 1 October/30 September	4,241,442	1,220,650	5,462,092
Accumulated amortisation			
At 1 October/30 September	4,241,442	1,220,650	5,462,092
Carrying amount			
At 30 September	-	-	-

(a) Impairment testing for cash-generating units ("CGU")

The recoverable amount of the CGU was determined based on value-in-use calculation using cash flow projections derived from financial budgets approved by management covering a five-year period. The calculation incorporates key assumptions including revenue growth, gross profit margin and discount rate. Management applied a pre-tax discount rate of 11.3% (30.09.2024: 11.3%) which reflects the risks specific to the CGU.

7. **Intangible Assets (Cont'd)**

(b) Impairment loss

(i) Intellectual property

Intellectual property comprises digital content, royalty rights and computer software acquired by the Group for use in its digital content and value-added services businesses. These assets support the Group's operations by providing proprietary content, intellectual property rights and software applications used in delivering digital products and services across its business segments.

(ii) Software licence

Software licences comprise various purchased digital platforms and mobile applications acquired by the Group to support its digital platform business. These include an over-the-top media platform developed for gaming content creators to upload and distribute media content, an augmented object reality platform for artists to create and commercialise digital artwork, the Global Data Sim mobile application that enables users to activate international roaming services on smartphones, and Digital Sport apps providing digital and printed sports-related content, including soccer, Australian Football League and motorsports publications.

(iii) Development cost

Development costs comprise capitalised expenditure incurred on internally developed projects and licensed digital educational content that are expected to generate future economic benefits. These include work in development undertaken by the Group's Thailand operations and a licensed online foreign exchange education course offering basic, intermediate and advanced learning modules for online users.

Management performed impairment assessments where indicators of impairment existed. The recoverable amounts were determined based on value-in-use calculations at the cash-generating unit CGU level, using assumptions considered appropriate based on the current economic conditions, expected future cash flows and the specific circumstances of the respective CGUs.

The intangible assets written off by the Group and the Company amounted to RM5,541,787 and RM5,462,092 (30.09.2024: RMNil and RMNil) respectively was in respect of the Company's and the subsidiary's continued losses since prior years and management did not foresee any cash flows from this cash-generating unit in the near future.

8. Investment in Subsidiaries

	Company	
	31.03.2026	**30.09.2024**
	RM	**RM**
In Malaysia		
At cost		
Unquoted shares	88,400,001	500,001
Less: Allowances for impairment losses	(88,400,001)	(500,001)
	-	-
Outside Malaysia		
At cost		
Unquoted shares	19,836,609	9,549,360
Less: Allowances for impairment losses	(19,836,609)	(8,197,635)
	-	1,351,725
	-	1,351,725

During the financial year, the Company recognised an impairment loss of RM99,538,974 on its investments in subsidiaries as their carrying amounts exceeded their recoverable amounts.

Movements in allowances for impairment losses are as follows:

	Company	
	31.03.2026	**30.09.2024**
	RM	**RM**
At 1 October	8,697,636	8,697,636
Impairment losses recognised	99,538,974	-
At 31 March/30 September	108,236,610	8,697,636

8. **Investment in Subsidiaries (Cont'd)**

The subsidiaries and shareholdings therein are as follows:

Name of Company	**Place of business/ Country of incorporation**	**Effective interest 31.03.2026 %**	**Effective interest 30.09.2024 %**	**Principal Activities**
Direct holding:				
mTouche International Sdn. Bhd.	Malaysia	100	100	Real estate activities with own or leased property N.E.C and planting of fruit trees and selling agricultural produce, provision of mobile applications and related technology services and the distribution and sale of Covid-19 rapid antigen test kits as well as other businesses which are related to the healthcare industry and trading of tiles, building materials and renovation works
mTouche Healthcare Sdn. Bhd.	Malaysia	100	100	Provider of healthcare related business including wellness, recovery and fitness
PT mTouche*	Indonesia	100	49	Provider of mobile messaging technology
mTouche (Thailand) Co. Ltd.*	Thailand	100	100	Provision of mobile applications and related technology services

8. **Investment in Subsidiaries (Cont'd)**

The subsidiaries and shareholdings therein are as follows: (Cont'd)

Name of Company	Place of business/ Country of incorporation	Effective interest 31.03.2026 %	Effective interest 30.09.2024 %	Principal Activities
mTouche (HK) Ltd.*	Hong Kong	100	100	Provider of mobile messaging content services
mTouche (Vietnam) Co. Ltd.*	Vietnam	100	100	Provide mobile messaging technologies, billing platforms and interactive media solutions based on wireless and internet technologies
mTouche Technology Philippines Inc.*	Philippines	99.99	99.99	Engage in the business of handling and managing of computer data, data processing, data storage, systems design and analysis software package development, programming data communication, mobile messaging services microfilming, and related services like contract programming, computer education, consultancy and hardware maintenance
mTouche Cambodia Co. Ltd.* #	Cambodia	100	100	Dormant

8. **Investment in Subsidiaries (Cont'd)**

The subsidiaries and shareholdings therein are as follows: (Cont'd)

Name of Company	Place of business/ Country of incorporation	Effective interest 31.03.2026 %	30.09.2024 %	Principal Activities
Held through mTouche (Vietnam) Co. Ltd.:				
Mobile Asia Vietnam Co. Ltd.*	Vietnam	100	100	Provide mobile messaging technologies, billing platforms and interactive media solutions based on wireless and internet technologies
Held through mTouche (HK) Ltd:-				
mTouche E Wallet (HK) Limited*	Hong Kong	100	100	Dormant

* *Subsidiaries not audited by UHY Malaysia PLT*

\# *The subsidiary is exempted from statutory audit as permitted by the authority in the relevant country*

8. **Investment in Subsidiaries (Cont'd)**

(a) Material partly-owned subsidiaries

Set out below are the Group's subsidiaries that have material non-controlling interest:

Name of Company	Proportion of ownership interests and voting rights held by non-controlling interests 31.03.2026 %	30.09.2024 %	Loss allocated to non-controlling interests 31.03.2026 RM	30.09.2024 RM	Accumulated non-controlling interests 31.03.2026 RM	30.09.2024 RM
PT mTouche ("PTMT")	-	51	-	(87,182)	-	(1,708,967)
Individually immaterial subsidiary companies with non-controlling interests					(101)	(97)
Total non-controlling interests					(101)	(1,709,064)

Summarised financial information for PTMT that has non-controlling interests that are material to the Group is set out below. The summarised financial information below represents amounts before inter-company eliminations.

	PTMT 31.03.2026 RM	30.09.2024 RM
Summarised statement of financial position		
Non-current assets	-	2,059
Current assets	-	447,842
Non-current liabilities	-	(97,324)
Current liabilities	-	(3,703,492)
Net liabilities	-	(3,350,915)

8. **Investment in Subsidiaries (Cont'd)**

(a) Material partly-owned subsidiaries (Cont'd)

	PTMT	
	01.10.2024 to 31.03.2026 RM	**01.10.2023 to 30.09.2024 RM**
Summarised statement of profit or loss and other comprehensive income		
Revenue	-	83,319
Loss for the financial period/year	-	(170,945)
Total comprehensive loss for the financial period/year	-	(169,978)
Summarised statement of cash flows		
Net cash from operating activities	-	158,863
Net increase in cash and cash equivalents	-	158,863

(b) Striking off of Mobile Asia Vietnam Co. Ltd. ("MAVC")

On 22 May 2025, MAVC, an indirect wholly-owned subsidiary of the Company, was struck off from the Register of Companies in Vietnam in accordance with the applicable laws of Vietnam. Consequently, MAVC ceased to be a subsidiary of the Group and was deconsolidated from the Group's financial statements with effect from that date.

The effect of striking off MAVC on the financial position of the Group at the date of striking off are as follows:

	Group 31.03.2026 RM
Foreign currency translation reserve	4,924,907
Loss on striking off	(4,924,907)
Proceed from capital distribution	-

8. **Investment in Subsidiaries (Cont'd)**

(c) Additional investment

(i) mTouche (Thailand) Co. Ltd. ("MCL")

On 28 February 2025, the Company further subscribed for 190,000 ordinary shares in MCL, representing 63.3% of the enlarged issued and paid-up share capital of MCL, for a total cash consideration of THB19,000,000 (equivalent to approximately RM2,603,000). Following the subscription, MCL remained a wholly-owned subsidiary of the Company.

(ii) mTouche (HK) Ltd. ("MTHK")

On 4 September 2025, the Company further subscribed for 1,800,000 ordinary shares in MTHK, representing 100% of the enlarged issued and paid-up share capital of MTHK, for a total cash consideration of HKD1,800,000 (equivalent to approximately RM1,000,000).

On 28 November 2025, the Company further subscribed for 4,668,000 ordinary shares in MTHK, representing 100% of the enlarged issued and paid-up share capital of MTHK, for a total cash consideration of HKD4,668,000 (equivalent to approximately RM2,542,000).

On 12 March 2026, the Company further subscribed for 7,500,000 ordinary shares in MTHK, representing 100% of the enlarged issued and paid-up share capital of MTHK, for a total cash consideration of HKD7,500,000 (equivalent to approximately RM3,842,250).

Following the subscription, MTHK remained a wholly-owned subsidiary of the Company.

8. **Investment in Subsidiaries (Cont'd)**

(c) Additional investment (Cont'd)

(iii) PT mTouche ("PTMT")

On 26 February 2025, the Company acquired an additional 51% equity interest in PTMT by way of capitalisation of amount due from subsidiary for a total amount of RM300,000. Following the completion of the acquisition, the Company's effective equity interest in PTMT increased from 49% to 100%, resulting in PTMT becoming a wholly-owned subsidiary of the Company.

(iv) mTouche International Sdn. Bhd. ("MISB")

On 15 March 2026 and 27 March 2026, the Company further subscribed for 85,000,000 and 2,900,000 ordinary shares in MISB, respectively, by way of capitalising the amounts due from MISB totalling RM87,900,000. Following these subscriptions, MISB remained a wholly-owned subsidiary of the Company.

9. **Other Receivables**

	Group		Company	
	31.03.2026	**30.09.2024**	**31.03.2026**	**30.09.2024**
	RM	**RM**	**RM**	**RM**
Non-current				
Other receivables	16,700,000	16,700,000	16,700,000	16,700,000
Prepayments	1,524,758	1,024,256	-	-
Less: Allowances for impairment losses	(16,700,000)	(16,700,000)	(16,700,000)	(16,700,000)
	1,524,758	1,024,256	-	-
Current				
Other receivables	41,396,598	38,561,105	24,652,818	25,923,393
Deposits	356,760	315,217	343,269	3,269
Prepayments	98,775	27,287	-	-
	41,852,133	38,903,609	24,996,087	25,926,662
Less: Allowances for impairment losses	(40,782,760)	(36,338,952)	(24,652,818)	(25,923,393)
	1,069,373	2,564,657	343,269	3,269

Movements in allowances for impairment losses are as follows:

	Group		Company	
	31.03.2026	**30.09.2024**	**31.03.2026**	**30.09.2024**
	RM	**RM**	**RM**	**RM**
At 1 October	53,038,952	50,184,926	42,623,393	42,498,347
Impairment losses recognised	5,805,606	2,854,026	-	125,046
Bad debts written off	(1,270,575)	-	(1,270,575)	-
Exchange differences	(91,223)	-	-	-
At 31 March/ 30 September	57,482,760	53,038,952	41,352,818	42,623,393

Included in prepayments is an advance payment of RM1,524,758 (30.09.2024: RM1,024,256) in relation to the extension of the licence rights for intellectual property.

10. Trade Receivables

	Group	
	31.03.2026	30.09.2024
	RM	RM
Trade receivables:		
- Third parties	17,009,561	27,365,042
- Related parties	18,141	10,800
	17,027,702	27,375,842
Less: Allowances for impairment losses	(12,814,181)	(17,877,407)
	4,213,521	9,498,435

Trade receivables are non-interest bearing and are generally on 30 to 90 days (30.09.2024: 30 to 90 days) term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

Movements in allowances for impairment losses are as follows:

	Group	
	31.03.2026	30.09.2024
	RM	RM
At 1 October	17,877,407	17,866,317
Impairment losses recognised	284,385	1,049,849
Reversal of impairment loss	(1,186,371)	(1,000,000)
Bad debts written off	(3,836,545)	-
Exchange differences	(324,695)	(38,759)
At 31 March/30 September	12,814,181	17,877,407

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.

10. **Trade Receivables (Cont'd)**

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

	Gross amount RM	Loss allowance RM	Net Amount RM
Group			
31.03.2026			
Neither past due nor impaired	742,459	(24,254)	718,205
Past due not impaired:			
Less than 30 days	956,630	(15,081)	941,549
31 to 60 days	278,555	-	278,555
More than 60 days	2,275,357	(145)	2,275,212
	3,510,542	(15,226)	3,495,316
Credit impaired:			
Individual impaired	12,774,701	(12,774,701)	-
	17,027,702	(12,814,181)	4,213,521
30.09.2024			
Neither past due nor impaired	1,872,242	(175,538)	1,696,704
Past due not impaired:			
Less than 30 days	2,433,615	-	2,433,615
31 to 60 days	2,220,235	-	2,220,235
More than 60 days	9,240,636	(6,092,755)	3,147,881
	13,894,486	(6,092,755)	7,801,731
Credit impaired:			
Individual impaired	11,609,114	(11,609,114)	-
	27,375,842	(17,877,407)	9,498,435

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

As at 31 March 2026, gross trade receivables of RM3,510,542 (30.09.2024: RM13,894,486) 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 trade receivables of the Group that are individually assessed to be impaired amounting to RM12,774,701 (30.09.2024: RM11,609,114). These relate to a number of independent customers that are in financial difficulties and have defaulted on payments.

The Group assesses credit quality of the trade receivables on a collective basis by using ageing of past due days. As at 31 March 2026, the Group provided lifetime impairment loss of RM15,226 (30.09.2024: RM6,092,755) based on the customer's historical data as an assumption for possibility of default.

11. **Amount due From Subsidiaries**

	Company	
	31.03.2026	**30.09.2024**
	RM	**RM**
Non-trade related	67,302,204	159,298,786
Less: Allowances for impairment losses	(67,302,204)	(154,463,811)
	-	4,834,975

Non-trade balances are unsecured, interest-free and repayable on demand.

Movements in allowances for impairment losses are as follows:

	Company	
	31.03.2026	**30.09.2024**
	RM	**RM**
At 1 October	154,463,811	8,714,305
Impairment loss recognised	4,917,296	146,157,341
Reversal of impairment loss	(88,499,128)	-
Written off	(3,579,775)	(407,835)
At 31 March/30 September	67,302,204	154,463,811

The reversal of impairment loss on amount due from subsidiaries included RM87,900,000 arising from the capitalisation of outstanding balances as additional equity contributions in the respective subsidiaries, with the corresponding amounts reclassified as investments in subsidiaries.

12. **Other Investments**

	Group		Company	
	31.03.2026	**30.09.2024**	**31.03.2026**	**30.09.2024**
	RM	**RM**	**RM**	**RM**
At fair value through profit or loss				
In Malaysia				
Quoted shares				
At 1 October	97,170	128,875	97,170	128,875
Recognised in profit or loss	(53,896)	(31,705)	(53,896)	(31,705)
At 31 March/ 30 September	43,274	97,170	43,274	97,170

13. **Fixed Deposits**

	Group		Company	
	31.03.2026	**30.09.2024**	**31.03.2026**	**30.09.2024**
	RM	**RM**	**RM**	**RM**
Fixed deposits with licensed bank	367,068	355,546	4,520	4,305
Fixed deposits with a cooperative licensed by Suruhanjaya Koperasi Malaysia	18,324,628	17,762,850	18,324,628	17,762,850
Less: Expected credit loss	(916,231)	(888,143)	(916,231)	(888,143)
	17,775,465	17,230,253	17,412,917	16,879,012

Movements in expected credit loss (12-month ECL) are as follows:

	Group		Company	
	31.03.2026	**30.09.2024**	**31.03.2026**	**30.09.2024**
	RM	**RM**	**RM**	**RM**
At 1 October	888,143	-	888,143	-
Impairment loss recognised	28,088	888,143	28,088	888,143
At 31 March/30 September	916,231	888,143	916,231	888,143

The fixed deposits with licensed bank earn effective interest rate ranging from 0.05% to 2.40% (30.09.2024: 0.05% to 2.00%) per annum and have maturity of 12 months (30.09.2024: 12 months).

The fixed deposits with a cooperative represent the fixed deposit placed with Koperasi Maal Nizami Negeri Selangor ("KOMANI"), a cooperative licensed by Suruhanjaya Koperasi Malaysia.

The fixed deposit with a cooperative licensed by Suruhanjaya Koperasi Malaysia earns effective interest rate at 3.15% (30.09.2024: ranging from 3.00% to 3.15%) and have maturity of 3 to 12 months (30.09.2024:3 to 12 months).

14. **Share Capital**

	Group and Company			
	Number of Shares		Amount	
	31.03.2026	30.09.2024	31.03.2026	30.09.2024
	Units	Units	RM	RM
Issued and fully paid (no par value)				
Ordinary shares				
At 1 October	926,719,091	926,719,091	242,386,011	242,386,011
Capital reduction	-	-	(203,000,000)	-
At 31 March/ 30 September	926,719,091	926,719,091	39,386,011	242,386,011

On 13 September 2024, the Company proposed a reduction of its issued share capital by RM203 million pursuant to Section 117 of the Companies Act 2016.

The proposed capital reduction was approved by the shareholders through a special resolution at the Extraordinary General Meeting held on 1 November 2024.

The Proposed Share Capital Reduction was completed on 3 January 2025.

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 meetings of the Company. All ordinary shares rank equally with regards to the Company's residual assets.

15. **Reserves**

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Non-distributable		
Foreign currency translation reserve	4,811,094	(1,082,603)
Other capital reserve	-	1,464,843
	4,811,094	382,240

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

(a) 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.

(b) Other capital reserve

Other capital reserves comprised the consolidation of a change in the Group's equity interest in a subsidiary.

16. **Bank Borrowings**

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Secured		
Term loans	8,784,873	9,611,587
Analysed as:		
Non-current		
Term loans	8,146,310	9,403,243
Current		
Term loans	638,563	208,344

16. **Bank Borrowings (Cont'd)**

(a) The above credit facilities are secured by the following:

(i) Legal charge over the freehold office building and investment property of the subsidiary company as disclosed in Notes 4 and 6 to the financial statements; and

(ii) Corporate guarantee by the holding company.

(b) Maturity of bank borrowings are as follows:

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Within one year	638,563	208,344
Between one to two years	665,017	539,378
Between two to five years	2,164,963	1,790,225
Over five years	5,316,330	7,073,640
	8,784,873	9,611,587

(c) The range of interest rates per annum are as follows:

	Group	
	31.03.2026	**30.09.2024**
	%	**%**
Term loans	4.08 - 5.39	4.50 - 5.32

The Group has complied with all covenants as at 31 March 2026 and 30 September 2024.

17. **Lease Liabilities**

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
At 1 October	1,591,031	1,738,731
Additions	-	214,186
Accretion of interest	156,694	108,059
Modification of lease contract	-	299,720
Payments	(991,660)	(769,244)
Exchange differences	(6,471)	(421)
At 31 March/30 September	749,594	1,591,031
Presented as:		
Non-Current	561,876	932,542
Current	187,718	658,489
	749,594	1,591,031

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

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Within one year	238,067	770,848
Between one to two years	267,005	458,485
Between two to five years	357,000	547,740
Over five years	-	83,130
	862,072	1,860,203
Less: Future finance charges	(112,478)	(269,172)
Present value of lease liabilities	749,594	1,591,031

The Group leases office buildings and motor vehicles. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

<u>Obligations under lease liabilities</u>

These obligations are secured by a charge over the leased assets as disclosed in Note 5 to the financial statements. The interest rate of the Group for the leases ranges from 3.10% to 7.67% (30.09.2024: 3.10% to 7.67%) per annum.

18. **Defined Benefit Obligations**

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Present value of unfunded defined benefit obligations:		
-MCL ("MCL pension plan")	1,028,154	875,588
-PTMT ("PTMT pension plan")	59,413	42,540
Liability arising from defined benefit obligation	1,087,567	918,128

The Group has defined benefit obligations arising from two of its subsidiaries, mTouche (Thailand) Co. Ltd ("MCL") and PT mTouche ("PTMT") respectively.

Under labour laws in Thailand, all employees with more than 120 days of service are entitled to Legal Severance Payment benefits ranging from 30 to 400 days of final salary upon termination of service, including forced termination or retrenchment, or in the event of retirement.

The defined benefits obligations in Indonesia is governed under Indonesia's Labour Law No 13/2003 which required employers to provide a mandatory termination indemnity defined benefit plan to all permanent private sector employees. Upon termination of employment, regardless of the reason, the employer is obliged to provide severance pay and long service pay in a lump sum.

The movement in the present value of defined benefit obligations is:

	MCL pension plan RM	PTMT pension plan RM	Total RM
Group			
31.03.2026			
At 1 October	875,588	42,540	918,128
Recognise in profit or loss:			
- Current service cost	190,679	13,307	203,986
- Interest expenses	-	20,073	20,073
Remeasurement of post-employment benefit expense	-	(2,267)	(2,267)
Exchange differences	(38,113)	(14,240)	(52,353)
At 31 March	1,028,154	59,413	1,087,567

18. **Defined Benefit Obligations (Cont'd)**

The movement in the present value of defined benefit obligations is: (Cont'd)

	MCL pension plan RM	PTMT pension plan RM	Total RM
Group			
30.09.2024			
At 1 October	788,819	38,107	826,926
Recognise in profit or loss:			
- Current service cost	90,343	6,334	96,677
- Interest expenses	-	9,680	9,680
Remeasurement of post-employment benefit expense	-	(967)	(967)
Exchange differences	(3,574)	(10,614)	(14,188)
At 30 September	875,588	42,540	918,128

Principal actuarial assumptions used for determination of the defined benefits obligation are as follows:

	31.03.2026	30.09.2024
MCL pension plan		
Discount rate	3.27%	3.00%
Future salary growth	2.29%	1.75%
PTMT pension plan		
Discount rate	11.30%	11.30%
Normal pension age	55	55
Future salary growth	4.00%	4.00%

The sensitivity analysis below has been derived based on changes to individual assumptions with all other assumptions held constant:

	Discount rate	
	Increase by 1%	Decrease by 1%
Effect on the defined benefit obligations		
- MCL pension plan	41,840	(28,208)
- PTMT pension plan	8,958	5,557

18. **Defined Benefit Obligations (Cont'd)**

The sensitivity analysis presented above may not be representative of the actual changes in defined benefit obligation as is unlikely that the change in assumption would occur in isolation to one another as some assumptions may be correlated.

No changes were made to the methods and types of assumptions used in preparing the sensitivity analysis for the current financial period.

The amounts recognised in profit and loss, in the administrative expenses line in the statements of profit or loss and other comprehensive income, are as follows:

	Group	
	01.10.2024 to 31.03.2026 RM	**01.10.2023 to 30.09.2024 RM**
Current service cost	203,986	96,677
Interest cost	20,073	9,680
	224,059	106,357

19. **Trade Payables**

The normal trade credit terms granted by trade payables to the Group ranged from 60 to 90 days (30.09.2024: 60 to 90 days).

20. **Other Payables**

	Group		**Company**	
	31.03.2026 RM	**30.09.2024 RM**	**31.03.2026 RM**	**30.09.2024 RM**
Sundry payables	1,147,725	938,465	205,471	76,852
Accruals	1,150,248	495,730	387,937	285,048
Goods and Services Tax/Value Added Tax	823,189	331,191	30,938	29,997
	3,121,162	1,765,386	624,346	391,897

21. Revenue

	Group	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Geographical markets:		
Malaysia	5,251,255	10,017,281
Thailand	6,963,262	4,850,218
Hong Kong	2,538,597	-
Indonesia	239,134	83,319
Vietnam	-	232,618
	14,992,248	15,183,436
Revenue from contracts with customers:		
Sale of hardware and software	3,901,689	9,787,193
Rendering of services	11,090,559	5,396,243
	14,992,248	15,183,436
Revenue from other sources:		
Rental income	753,840	-
Timing of revenue recognition:		
At a point in time	11,182,434	14,868,943
Over time	3,809,814	314,493
Total revenue from contracts with customers	14,992,248	15,183,436

22. Finance Costs

	Group	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Interest expenses on:		
Lease liabilities	156,694	108,059
Term loans	1,021,058	698,465
	1,177,752	806,524

23. **Loss Before Tax**

Loss before tax is determined after charging/(crediting) amongst other, the following items:

	Group		Company	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Auditors' remuneration				
- Statutory audit				
- UHY Malaysia PLT	374,000	219,000	299,000	175,000
- Other auditors	95,495	72,970	-	-
- Non-statutory audit				
- UHY Malaysia PLT	6,000	6,000	6,000	6,000
Amortisation of intangible assets	31,229	161	-	-
Depreciation of:				
- Property, plant and equipment	3,817,209	995,690	4,007	6,536
- Right-of-use assets	599,102	697,708	-	-
Fair value loss on other investments	53,896	31,705	53,896	31,705
(Gain)/Loss on foreign exchange				
- realised	(21,288)	(12,288)	(59,095)	10,817
- unrealised	1,267,250	5,399,139	61,608	107,061
Loss on disposal of property, plant and equipment	20,809	-	-	-
Loss on striking off of a subsidiary	4,924,907	-	-	-
Impairment loss on investment in subsidiaries	-	-	99,538,974	-

23. **Loss Before Tax (Cont'd)**

Loss before tax is determined after charging/(crediting) amongst other, the following items: (Cont'd)

	Group		Company	
	01.10.2024 to 31.03.2026 RM	**01.10.2023 to 30.09.2024 RM**	**01.10.2024 to 31.03.2026 RM**	**01.10.2023 to 30.09.2024 RM**
Impairment loss on:				
- trade receivables	284,385	1,049,849	-	-
- other receivables	5,805,606	2,854,026	-	125,046
- fixed deposit	28,088	888,143	28,088	888,143
- amount due from subsidiaries	-	-	4,917,296	146,157,341
Reversal of impairment loss on:				
- trade receivables	(1,186,371)	(1,000,000)	-	-
- amount due from subsidiaries	-	-	(88,499,128)	-
Net loss/(gain) on impairment of of financial instruments	4,931,708	3,792,018	(83,553,744)	147,170,530
Interest income	(1,383,757)	(1,365,714)	(1,369,640)	(1,356,203)
Rental income	(753,840)	-	-	-
Current service cost	203,986	96,677	-	-
Interest cost	20,073	9,680	-	-
Tax penalties	442,231	-	442,231	-
Lease expenses relating to:				
- short-term lease	334,750	-	-	-
- low-value assets	6,480	4,320	-	-

24. **Taxation**

	Group		Company	
	01.10.2024 to 31.03.2026 RM	**01.10.2023 to 30.09.2024 RM**	**01.10.2024 to 31.03.2026 RM**	**01.10.2023 to 30.09.2024 RM**
Tax expenses recognised in profit or loss:				
Current income tax:				
Current year provision				
- Outside Malaysia	5,325	-	-	-
Adjustment in respect of prior years	978,546	-	978,546	-
	983,871	-	978,546	-

Malaysian income tax is calculated at the statutory tax rate of 24% of the estimated assessable profits for the financial period/year. Taxation for other jurisdiction is calculated at the rates prevailing in the respective jurisdictions.

24. **Taxation (Cont'd)**

A reconciliation of income tax credit applicable to loss before tax at the statutory tax rate to income tax expense at the effective income tax of the Group and of the Company are as follows:

	Group		Company	
	01.10.2024 to 31.03.2026 RM	**01.10.2023 to 30.09.2024 RM**	**01.10.2024 to 31.03.2026 RM**	**01.10.2023 to 30.09.2024 RM**
Loss before tax	(26,417,443)	(15,011,593)	(17,516,570)	(147,669,753)
At Malaysian statutory tax rate of 24%	(6,340,186)	(3,602,782)	(4,203,977)	(35,440,741)
Different tax rates in other countries	(730,647)	600,620	-	-
Income not subject to tax	(7,549)	(231,870)	(21,239,799)	-
Expenses not deductible for tax purposes	5,265,281	2,588,029	25,386,572	35,460,910
Deferred tax assets not recognised	1,818,426	646,003	57,204	(20,169)
Adjustment in respect of current income tax in prior years	978,546	-	978,546	-
Tax expenses for the financial period/year	983,871	-	978,546	-

24. **Taxation (Cont'd)**

Deferred tax assets have not been recognised in respect for the following items:

	Group		Company	
	31.03.2026	**30.09.2024**	**31.03.2026**	**30.09.2024**
	RM	**RM**	**RM**	**RM**
Unutilised tax losses	20,912,980	13,050,804	3,307,592	3,073,247
Unabsorbed capital allowances	4,723,804	242,036	85,784	81,777
Other temporary differences	49,367	4,816,538	-	-
	25,686,151	18,109,378	3,393,376	3,155,024

The Group and the Company have the estimated unutilised tax losses and unabsorbed capital allowances available to carry forward to offset against future taxable profit. The said amounts are subject to approval by the tax authorities.

Under the Malaysia Finance Act 2018 which was gazetted on 27 December 2018, the unutilised tax losses of the Group and of the Company will be imposed with a time limit of utilisation. Any accumulated unutilised tax losses brought forward can be carried forward for a maximum period of 7 consecutive years of assessment. With effect from year of assessment 2022, unutilised tax losses that were allowed to be carried forward up to seven consecutive years was extended to a maximum of ten consecutive years of assessment under the current tax legislation. The unabsorbed capital allowances do not expire under current tax legislation.

Pursuant to Section 44 (5F) of the Income Tax Act 1967, the unutilised tax losses can only be carried forward until the following years of assessment. The unutilised tax losses applicable to foreign subsidiaries are subject to the tax legislation of the respective countries.

	Group		Company	
	31.03.2026	**30.09.2024**	**31.03.2026**	**30.09.2024**
	RM	**RM**	**RM**	**RM**
Unutilised tax losses to be carried forward until:				
Year of assessment:				
- 2028	3,592,207	2,756,478	2,205,056	2,205,056
- 2029	1,765,905	-	-	-
- 2030	2,259,815	2,259,815	868,191	868,191
- 2031	4,419,219	1,369,590	-	-
- 2032	1,340,403	1,340,403	-	-
- 2033	1,039,275	1,039,275	-	-
- 2034	1,683,609	1,683,609	-	-
- 2036	4,812,547	-	234,345	-
	20,912,980	10,449,170	3,307,592	3,073,247

25. **Loss Per Share**

(i) Basic loss per share

The basic loss per share is calculated based on the consolidated loss for the financial period/year attributable to owners of the parent and the weighted average number of ordinary shares in issue during the financial period/year as follows:

	Group	
	01.10.2024 to 31.03.2026 RM	**01.10.2023 to 30.09.2024 RM**
Loss attributable to owners of the parent	(27,401,278)	(14,924,915)
Weighted average number of ordinary shares for basic losses per share computation	926,719,091	926,719,091
Basic loss per share (in sen)	(2.96)	(1.61)

(ii) Diluted loss per share

The Group has no dilution in their earnings per ordinary share as there are no dilutive potential ordinary shares. There have been no other transactions involving ordinary shares or potential ordinary shares since the end of the reporting period and before the authorisation of these financial statements.

26. **Staff Costs**

	Group		Company	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Salaries, wages, bonuses and allowances	5,771,393	3,620,299	1,499,824	859,300
Defined contribution plans	302,963	152,576	42,900	27,885
Social security contributions	44,550	23,654	2,089	1,159
Other benefits	634,519	413,267	163,300	262,549
	6,753,425	4,209,796	1,708,113	1,150,893

Included in staff costs is aggregate amount of remuneration received and receivables by the Directors of the Company and of the subsidiaries during the financial period/year as below:'

	Group		Company	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Directors' remuneration				
Fees	686,400	412,800	686,400	412,800
Salaries and other emoluments	681,224	246,500	681,224	246,500
Defined contribution plans	42,900	27,885	42,900	27,885
Social security contributions	2,089	1,159	2,089	1,159
	1,412,613	688,344	1,412,613	688,344

27. **Reconciliation of Liabilities Arising from Financing Activities**

The table below show the detail changes in the liabilities of the Group arising from financing activities, including both cash and non-cash changes.

				Non-cash changes			
	Note	At 1 October RM	Financing cash flows RM	New leases RM	Lease modifications RM	Exchange differences RM	At 31 March/ 30 September RM
Group							
31.03.2026							
Bank borrowings	16	9,611,587	(826,714)	-	-	-	8,784,873
Lease liabilities	17	1,591,031	(834,966)	-	-	(6,471)	749,594
		11,202,618	(1,661,680)	-	-	(6,471)	9,534,467
30.09.2024							
Bank borrowings	16	-	9,611,587	-	-	-	9,611,587
Lease liabilities	17	1,738,731	(661,185)	214,186	299,720	(421)	1,591,031
		1,738,731	8,950,402	214,186	299,720	(421)	11,202,618

28. **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 joint 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 in the normal courses of business under negotiated terms. In addition to related party balances disclosed elsewhere in the financial statements, the significant related party transactions of the Group and of the Company are as follows:

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Transactions with companies in which Directors of the Company have substantial financial interests		
- Rendering of services	11,036	6,797

28. **Related Party Disclosures (Cont'd)**

(c) Compensation of key management personnel

Information regarding compensation of key management personnel is as follows:

	Group	
	01.10.2024 to 31.03.2026 RM	**01.10.2023 to 30.09.2024 RM**
Executive Directors		
Fees	686,400	412,800
Salaries and other emoluments	681,224	246,500
Defined contribution plans	42,900	27,885
Social security contributions	2,089	1,159
	1,412,613	688,344

29. **Segment Information**

The main business segments of the Group comprise the following:

(a) Mobile value-added services

Provision of mobile applications, mobile solutions and related technology services

(b) IT product trading

Trade IT hardware and software in Malaysia.

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 year.

Information about segment assets and liabilities are neither included in the internal management reports nor provided regularly to the management.

29. **Segment Information (Cont'd)**

	Mobile value-added services RM	Trading RM	Healthcare RM	Others RM	Adjustments and elimination RM	Total RM
Group						
31.03.2026						
Revenue						
External customers	13,392,248	1,600,000	-	-	-	14,992,248
Inter-segment	245,256	-	-	-	(245,256)	-
Total revenue	13,637,504	1,600,000	-	-	(245,256)	14,992,248
Results						
Interest income	14,117	-	-	1,369,640	-	1,383,757
Interest expenses	(1,177,752)	-	-	-	-	(1,177,752)
Depreciation and amortisation	(4,413,963)	-	-	(4,007)	-	(4,417,970)
Other non-cash (expenses)/income	(10,148,126)	(1,580,000)	-	(18,882,203)	8,404,851	(22,205,478)
Segment (loss)/profit before tax	(15,725,724)	(1,580,000)	-	(17,516,570)	8,404,851	(26,417,443)
Taxation	(5,325)	-	-	(978,546)	-	(983,871)
Loss for financial period	(15,731,049)	(1,580,000)	-	(18,495,116)	8,404,851	(27,401,314)
Assets						
Addition to property, plant and equipment	600,016	-	-	-	-	600,016
Tax recoverable	72,321	-	-	-	-	72,321
Segment assets	13,997,376	-	30,032,093	20,656,664	(215,204)	64,470,929
Segment liabilities	74,058,263	-	9,611,588	704,339	(68,605,875)	15,768,315

29. **Segment Information (Cont'd)**

	Mobile value-added services RM	Trading RM	Healthcare RM	Others RM	Adjustments and elimination RM	Total RM
Group						
30.09.2024						
Revenue						
External customers	5,424,160	9,759,276	-	-	-	15,183,436
Inter-segment	118,999	-	-	-	(118,999)	-
Total revenue	5,543,159	9,759,276	-	-	(118,999)	15,183,436
Results						
Interest income	-	-	-	1,365,714	-	1,365,714
Interest expenses	(374,936)	-	(431,588)	-	-	(806,524)
Depreciation and amortisation	(1,693,559)	-	-	-	-	(1,693,559)
Other non-cash (expenses)/income	(153,324,547)	(1,049,849)	-	(919,848)	146,168,614	(9,125,630)
Segment (loss)/profit before tax	(161,173,109)	97,593	(431,558)	445,866	146,049,615	(15,011,593)
Taxation	-	-	-	-	-	-
(Loss)/Gain for the financial year	(161,173,109)	97,593	(431,558)	445,866	146,049,615	(15,011,593)
Assets						
Addition to property, plant and equipment	55,413	-	4,896,000	-	-	4,951,413
Tax recoverable	380,234	-	-	-	-	380,234
Segment assets	49,081,346	9,559,276	30,032,093	17,230,253	(8,684,670)	97,218,298
Segment liabilities	173,561,463	5,963,683	9,611,588	-	(162,220,828)	26,915,906

29. **Segment Information (Cont'd)**

(a) Material non-cash income/(expenses) consist of following as presented in the respective notes to the financial statements:

	Note	Group 01.10.2024 to 31.03.2026	Group 01.10.2023 to 30.09.2024
Material non-cash income/(expenses)			
Impairment losses on financial assets	23	(6,118,079)	(4,792,018)
Reversal of impairment loss on financial assets	23	1,186,371	1,000,000
Loss on striking off of a subsidiary	23	(4,924,907)	-
Unrealised foreign exchange loss	23	(1,267,250)	(5,195,550)
		(11,123,865)	(8,987,568)

(b) Geographical information

Revenue and non-current assets information based on the geographical location of customers and assets respectively are follows:

	Group			
	Revenue		Non-current assets	
	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM	01.10.2024 to 31.03.2026 RM	01.10.2023 to 30.09.2024 RM
Malaysia	5,251,255	10,017,281	24,546,249	33,203,686
Other Asian Countries	9,740,993	5,166,155	5,708,927	1,233,256
	14,992,248	15,183,436	30,255,176	34,436,942

30. **Financial Instruments**

(a) Classification of financial instruments

The following table analyses the financial assets and 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**	**Total RM**
Group			
31.03.2026			
Financial Assets			
Trade receivables	4,213,521	-	4,213,521
Other receivables and deposits	970,598	-	970,598
Other investments	-	43,274	43,274
Fixed deposits	17,775,465	-	17,775,465
Cash and bank balances	11,041,799	-	11,041,799
	34,001,383	43,274	34,044,657
Financial Liabilities			
Trade payables	1,939,875	-	1,939,875
Other payables	2,297,973	-	2,297,973
Bank borrowings	8,784,873	-	8,784,873
Lease liabilities	749,594	-	749,594
	13,772,315	-	13,772,315

30. **Financial Instruments (Cont'd)**

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

The following table analyses the financial assets and liabilities in the statements of financial position by the class of financial instruments to which they are assigned, and therefore by the measurement basis: (Cont'd)

	At amortised cost RM	**At FVTPL RM**	**Total RM**
Group			
30.09.2024			
Financial Assets			
Trade receivables	9,498,435	-	9,498,435
Other receivables and deposits	2,537,370	-	2,537,370
Other investments	-	97,170	97,170
Fixed deposits	17,230,253	-	17,230,253
Cash and bank balances	33,010,607	-	33,010,607
	62,276,665	97,170	62,373,835
Financial Liabilities			
Trade payables	13,029,774	-	13,029,774
Other payables	1,434,195	-	1,434,195
Bank borrowings	9,611,587	-	9,611,587
Lease liabilities	1,591,031	-	1,591,031
	25,666,587	-	25,666,587

30. **Financial Instruments (Cont'd)**

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

The following table analyses the financial assets and liabilities in the statements of financial position by the class of financial instruments to which they are assigned, and therefore by the measurement basis: (Cont'd)

	At amortised cost RM	At FVTPL RM	Total RM
Company			
31.03.2026			
Financial Assets			
Other receivables and deposits	343,269	-	343,269
Other investments	-	43,274	43,274
Fixed deposits	17,412,917	-	17,412,917
Cash and bank balances	2,857,198	-	2,857,198
	20,613,384	43,274	20,656,658
Financial Liabilities			
Other payables	593,408	-	593,408
Company			
30.09.2024			
Financial Assets			
Other receivables and deposits	3,269	-	3,269
Amount due from subsidiary companies	4,834,975	-	4,834,975
Other investments	-	97,170	97,170
Fixed deposits	16,879,012	-	16,879,012
Cash and bank balances	15,415,552	-	15,415,552
	37,132,808	97,170	37,229,978
Financial Liabilities			
Other payables	361,900	-	361,900

(b) Financial risk management objectives and policies

The Group's financial risk management policy is to ensure that adequate financial resources are available for the development of the Group's operations whilst managing its credit, liquidity, foreign currency and market risks. The Group operates within clearly defined guidelines that are approved by the Board and the Group's policy is not to engage in speculative transactions.

30. **Financial Instruments (Cont'd)**

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

The following sections provide details regarding the Group's exposure to the abovementioned financial risks and the objectives, policies and processes for the management of these risks.

(i) Credit risk

Credit risk is the risk of a financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Group's exposure to credit risk arises principally from the individual characteristics of each customer, other receivables and deposits with a cooperative and licensed bank. The Company's exposure to credit risk arises principally from loans and advances to subsidiaries.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Normally credit evaluations are performed on customers requiring credit over a certain amount.

For cash and cash equivalents, the Group and the Company minimise credit risk by dealing exclusively with high credit rating counterparties. For deposits placed with a cooperative, counterparties are subject to strict due diligence and require approval from the relevant authorities, including Suruhanjaya Koperasi Malaysia ("SKM"), under the Ministry of Entrepreneur and Cooperatives Development. This process involves assessing the legal enforceability of arrangements and reviewing the financial stability and position of the cooperative. All deposits with the cooperative are monitored on an ongoing basis through periodic confirmations and compliance checks to ensure continued validity and security. For impairment purposes, the Group applies the three-stage Expected Credit Loss ("ECL") model under MFRS 9 Financial Instruments. Deposits with no significant increase in credit risk remain classified under Stage 1, with impairment measured using 12-month expected credit losses. In developing the ECL estimate, management incorporates forward-looking macroeconomic factors, benchmarking against external market data, and applying relevant overlays to reflect risks most significant to the Group.

The Company provides advances to subsidiaries and monitors the results of the subsidiaries regularly.

30. **Financial Instruments (Cont'd)**

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

(i) Credit risk (Cont'd)

Concentration profile

Concentration of credit risk arises when a number of customers are engaged in similar business activities or activities within the same geographic region, or when they have similar risk characteristics that would cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. The Group monitors various portfolios to identify and assess risk concentration.

The Group major concentration of credit risk relates to the amount due from two (30.09.2024: two) receivables which constituted 82.72% (30.09.2024: 89.77%) of its trade receivables at the end of the reporting year.

Exposure to credit risk

The carrying amount 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 in relation to financial assets. No financial assets carry a significant exposure to credit risk.

In addition, the Company are exposed to credit risk in relation to financial guarantee given to licensed banks and third parties. The financial guarantees have not been recognised in the financial statements since the fair value on initial recognition was not material as the financial guarantees provided by the Company did not contribute towards credit enhancement of the subsidiaries' borrowings in view of the securities pledged by the subsidiaries. The maximum exposure to credit risk in relation to the financial guarantees contract is as disclosed in Note 32 to the financial statements.

At each reporting date, the Group or the Company assesses whether any of the receivables are credit impaired.

The gross carrying amounts of credit impaired receivables are written off (either partially 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, receivables that are written off could still be subject to enforcement activities.

30. **Financial Instruments (Cont'd)**

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

(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 their various payables.

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.

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 can be required to pay.

	On demand or within 1 year RM	1 to 2 years RM	2 to 5 years RM	More than 5 years RM	Total contractual cash flows RM	Total carrying amount RM
Group						
31.03.2026						
Non-derivative						
Financial liabilities						
Trade payables	1,939,875	-	-	-	1,939,875	1,939,875
Other payables	3,121,162	-	-	-	3,121,162	3,121,162
Bank borrowings	984,000	984,000	2,952,000	6,013,506	10,933,506	8,784,873
Lease liabilities	238,067	267,005	357,000	-	862,072	749,594
Financial guarantee*	10,000,000	-	-	-	10,000,000	-
	16,283,104	1,251,005	3,309,000	6,013,506	26,856,615	14,595,504

30. **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 can be required to pay. (Cont'd)

	On demand or within 1 year RM	**1 to 2 years RM**	**2 to 5 years RM**	**More than 5 years RM**	**Total contractual cash flows RM**	**Total carrying amount RM**
Group						
30.09.2024						
Non-derivative						
Financial liabilities						
Trade payables	13,029,774	-	-	-	13,029,774	13,029,774
Other payables	1,765,386	-	-	-	1,765,386	1,765,386
Bank borrowings	380,087	984,000	2,952,000	8,569,862	12,885,949	9,611,587
Lease liabilities	770,848	458,485	547,740	83,130	1,860,203	1,591,031
Financial guarantee*	10,000,000	-	-	-	10,000,000	-
	25,946,095	1,442,485	3,499,740	8,652,992	39,541,312	25,997,778

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

All financial liabilities of the Company are assessed as current and correspondingly, no detailed maturity analysis is deemed necessary.

30. **Financial Instruments (Cont'd)**

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

(iii) Market risk

(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 Thai Baht ("THB"), Indonesian Rupiah ("IDR"), Vietnamese Dong ("VND"), Hong Kong Dollar ("HKD"), Philippines Peso ("PHP") and United States Dollar ("USD").

				Denominated in			
	THB	**VND**	**HKD**	**IDR**	**PHP**	**USD**	**Total**
	RM	**RM**	**RM**	**RM**	**RM**	**RM**	**RM**
Group							
31.03.2026							
Trade and other receivables	830,050	7,087	2,509,385	160,380	-	3,091	3,509,993
Fixed deposits with licensed banks	-	-	15,485	-	-	-	15,485
Cash and bank balances	641,552	266,698	1,968,319	29,607	-	35,856	2,942,032
Trade and other payables	(1,756,723)	(14,039)	(479,107)	(456,566)	(42,797)	(74,349)	(2,823,581)
	(285,121)	259,746	4,014,082	(266,579)	(42,797)	(35,402)	3,643,929

30. **Financial Instruments (Cont'd)**

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

(iii) Market risk (Cont'd)

(a) Foreign currency risk (Cont'd)

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 Thai Baht ("THB"), Indonesian Rupiah ("IDR"), Vietnamese Dong ("VND"), Hong Kong Dollar ("HKD"), Philippines Peso ("PHP") and United States Dollar ("USD"). (Cont'd)

				Denominated in			
	THB RM	**VND RM**	**HKD RM**	**IDR RM**	**PHP RM**	**USD RM**	**Total RM**
Group							
30.09.2024							
Trade and other receivables	1,341,857	8,789	22,081	172,548	-	3,148	1,548,423
Fixed deposits with licensed bank	-	-	15,921	-	-	-	15,921
Cash and bank balances	1,396,305	1,195,456	84,233	272,968	-	36,016	2,984,978
Trade and other payables	(4,048,775)	(16,832)	(242,380)	(786,460)	(40,620)	(75,743)	(5,210,810)
	(1,310,613)	1,187,413	(120,145)	(340,944)	(40,620)	(36,579)	(661,488)

30. **Financial Instruments (Cont'd)**

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

(iii) Market risk (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.

The following table demonstrates the sensitivity of the Group's loss before tax to a reasonably possible change in the THB, HKD, VND, IDR, USD and PHP exchange rates against RM, with all other variables held constant.

		Increase/(decrease) in loss before tax	
Group	**Change in currency rate RM**	**31.03.2026 RM**	**30.09.2024 RM**
THB	Strengthened 5%	(14,256)	(65,531)
	Weakened 5%	14,256	65,531
VND	Strengthened 5%	12,987	59,371
	Weakened 5%	(12,987)	(59,371)
HKD	Strengthened 5%	200,704	(6,007)
	Weakened 5%	(200,704)	6,007
IDR	Strengthened 5%	(13,329)	(17,047)
	Weakened 5%	13,329	17,047
PHP	Strengthened 5%	(2,140)	(2,031)
	Weakened 5%	2,140	2,031
USD	Strengthened 5%	(1,770)	(1,829)
	Weakened 5%	1,770	1,829

30. **Financial Instruments (Cont'd)**

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

(iii) Market risk (Cont'd)

(b) Interest rate risk

The Group's and the Company's fixed rate deposits placed with a cooperative and licensed banks and borrowings are exposed to a risk of change in their fair value due to changes in interest rates. The Group's and the Company's variable rate borrowings are exposed to a risk of change in cash flows due to changes in interest rates.

The Group manages the interest rate risk of its deposits with a cooperative and licensed banks by placing them at the most competitive interest rates obtainable, which yield better returns than cash at bank and maintaining a prudent mix of short and long-term deposits.

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.

30. **Financial Instruments (Cont'd)**

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

(iii) Market risk (Cont'd)

(b) Interest rate risk (Cont'd)

The interest rate profile of the Group's and of the Company's significant interest-bearing financial instruments, based on carrying amounts as at the end of the reporting period/year was:

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Fixed rate instrument		
Financial asset		
Fixed deposits	17,775,465	17,230,253
Financial liability		
Lease liabilities	(749,594)	(1,591,031)
	17,025,871	15,639,222
Floating rate instrument		
Financial liability		
Bank borrowings	(8,784,873)	(9,611,587)

	Company	
	31.03.2026	**30.09.2024**
	RM	**RM**
Fixed rate instrument		
Financial asset		
Fixed deposits	17,412,917	16,879,012

30. **Financial Instruments (Cont'd)**

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

(iii) Market risk (Cont'd)

(b) Interest rate risk (Cont'd)

Interest rate risk sensitivity analysis

Fair value sensitivity analysis for fixed rate instruments

The Group and the Company do not account for any fixed rate financial assets and liabilities at fair value through profit or loss. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

Cash flow sensitivity analysis for floating rate instruments

A change in 1% interest rate at the end of the reporting period would have (decreased)/increase the Group's loss before tax by RM87,849 (30.09.2024: RM96,116) 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.

(c) Equity price risk

Equity price risk is the risk that the fair value or future cash flows of the Group's financial instruments will fluctuate because of changes in market prices (other than interest or exchange rates).

The Group is exposed to equity price risk arising from its investment in quoted instruments. This investment is listed on Bursa Securities and is classified as financial asset measured at fair value through profit or loss or financial assets measured at fair value through other comprehensive income.

Management of the Group monitors investment in quoted instruments on a portfolio basis. Material investments within the portfolio are managed on an individual basis and all buy and sell decisions are approved by Risk Management Committee of the Group.

31. **Capital Commitments**

Capital expenditure approved but not contracted for at the reporting date but not recognised in the financial statements, are as follows:

	Group	
	31.03.2026	**30.09.2024**
	RM	**RM**
Capital expenditure		
Approved but not contracted for:		
- Property, plant and equipment	-	4,896,000
- Intangible assets	615,080	384,096

32. **Financial Guarantee**

	Company	
	31.03.2026	**30.09.2024**
	RM	**RM**
Corporate guarantees given to the licensed banks for banking facilities granted to subsidiaries	10,000,000	10,000,000

33. **Capital Management**

The Group's and the Company's objectives when managing capital are to safeguard the Group's and the Company'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 and the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

33. **Capital Management (Cont'd)**

The Group and the Company monitor capital using a gearing ratio. The Group's and the Company's policy is to maintain a prudent level of gearing ratio that complies with debt covenants and regulatory requirements. The gearing ratios at end of the reporting period are as follows:

	Group		Company	
	31.03.2026	**30.09.2024**	**31.03.2026**	**30.09.2024**
	RM	**RM**	**RM**	**RM**
Bank borrowings	8,784,873	9,611,587	-	-
Lease liabilities	749,594	1,591,031	-	-
Less: Cash and cash equivalents	(11,041,799)	(33,010,607)	(2,857,198)	(15,415,552)
Net cash	(1,507,332)	(21,807,989)	(2,857,198)	(15,415,552)
Total equity attributable to the owners of the company	48,702,715	72,011,456	19,952,325	38,447,441
Gearing ratio	N/A	N/A	N/A	N/A

N/A - As at the end of the financial year, the Group is in a net cash position, whereby net cash exceed total borrowings. Accordingly, the gearing ratio is not computed.

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

34. **Subsequent Event**

Striking off of mTouche E Wallet (HK) Limited ("HKEW")

Subsequent to the reporting date, the Group received the official documentation confirming the striking off of HKEW, a wholly-owned subsidiary of the Company, from the Register of Companies in Hong Kong. The striking off was completed on 6 July 2026.

The striking off does not have a material financial impact on the Group's financial statements for the current financial year.

35. **Comparative Information**

(a) The financial statements of the Company as at 30 September 2024 were audited by another auditor who expressed an unqualified opinion on the financial statements on 27 January 2025.

(b) The comparative figures are for the financial year from 1 October 2023 to 30 September 2024. Consequently, the comparative figures for the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows and related notes might not be comparable.

(c) Certain comparatives were reclassified to conform with current financial period's presentation. There was no significant impact to the financial performance in relation to the financial period ended 31 March 2026.

	As previously stated RM	Reclassification RM	As reclassified RM
Group			
Statements of Financial Position			
Assets			
Non-current assets			
Other receivables	-	1,024,256	1,024,256
Intangible assets	1,024,923	(1,024,256)	667

35. **Comparative information (Cont'd)**

(c) Certain comparatives were reclassified to conform with current financial period's presentation. There was no significant impact to the financial performance in relation to the financial period ended 31 March 2026. (Cont'd)

	As previously stated RM	**Reclassification RM**	**As reclassified RM**
Group			
Statement of Cash Flows			
Operating Activities			
Changes in working capital:			
Trade and other receivables	6,724,963	(1,024,256)	5,700,707
Cash Flows From Investing Activities			
Acquisition of intangible assets	(1,027,599)	(1,026,882)	(717)

36. **Date of Authorisation for Issue**

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of Directors on 31 July 2026.

LIST OF PROPERTIES AS AT 31 MARCH 2026

Location	Description of property and existing use	Tenure / Expiry on lease	Year of Acquisition	Net Book Value (RM)	Approximate Age of Building (Years)
Lot No. 2-1, Second Floor, Troika, 19 Persiaran KLCC, 50450 Kuala Lumpur	One (1) unit of vacant retail / office premises / space measuring in area approximately 685 square metres	Freehold	2022	6,792,250.00	16 years
Lot No. 2-2, Second Floor, Troika, 19 Persiaran KLCC, 50450 Kuala Lumpur	One (1) unit of vacant retail / office premises / space measuring in area approximately 1,120 square metres	Freehold	2022	11,105,550.00	16 years

ANALYSIS OF SHAREHOLDINGS

As at 17 July 2026

Issued and Paid-Up Share Capital	:	RM39,386,011.16 comprising of 926,719,091 ordinary shares
Class of Shares	:	Ordinary shares
Voting Rights	:	One (1) vote per ordinary share
Number of shareholders	:	6,829

Analysis of Shareholdings

Holdings	No. of shareholders	% of shareholders	No of shares held	% of shareholdings
1 – 99	910	13.33	29,860	0.00
100 – 1,000	1,313	19.23	784,563	0.08
1,001 – 10,000	2,389	34.98	11,241,348	1.21
10,001 – 100,000	1,682	24.63	63,309,340	6.83
100,001 – 46,335,954*	531	7.78	455,152,580	49.11
46,335,955 and above**	4	0.06	396,201,400	42.75
TOTAL	**6,829**	**100.00**	**926,719,091**	**100.00**

Note:
* *less than 5 % of issued shares*
** *5% and above of issued shares*

List of Substantial Shareholders (based on Register of Substantial Shareholders)

Shareholders	Direct		Indirect	
	No. of shares	%	No. of shares	%
Iconworld Resources Sdn. Bhd.	185,050,000	19.97	-	-
Permaju Industries Berhad	-	-	185,050,000[a]	19.97
DGB Networks Sdn. Bhd.	79,751,000	8.61		
DGB Asia Berhad			79,751,000[b]	8.61
Kua Khai Shyuan	30,004,001	3.24	-	-
Kamarudin bin Meranun	13,649,350	1.47	-	-

Notes:
[a] *Deemed interest by virtue of its shareholding in Iconworld Resources Sdn. Bhd.*
[b] *Deemed interest by virtue of its shareholding in DGB Networks Sdn. Bhd.*

List of Directors' Shareholdings

	Direct		Indirect	
	No. of Shares	%	No. of Shares	%
Dato' Khairul Azwan bin Harun	-	-	-	-
Ng Kok Hok	-	-	-	-
Kunamony A/P S.Kandiah	-	-	-	-
Tang Boon Koon	50,000	0.005	-	-
Chen Huei Ping	50,000	0.005	-	-

ANALYSIS OF SHAREHOLDINGS (CONT'D)

As at 17 July 2026

List of Thirty (30) Largest Shareholders

	Name	No. of shares held	Percentage (%)
1	Iconworld Resources Sdn. Bhd.	185,050,000	19.97
2	Affin Hwang Nominees (Asing) Sdn. Bhd. Exempt An for SFGHK Limited (Account Client)	81,960,600	8.84
3	M & A Nominee (Tempatan) Sdn. Bhd. SFGHK Limited for DGB Networks Sdn. Bhd.	79,751,000	8.61
4	Affin Hwang Nominees (Asing) Sdn. Bhd. DBS Vickers Secs (S) Pte Ltd for KGI Securities (Singapore) Pte. Ltd.	49,439,800	5.33
5	Unik Makmur Sdn. Bhd.	46,164,000	4.98
6	Jadi Chemicals Sdn. Bhd.	46,000,000	4.96
7	AE Multi Industries Sdn. Bhd.	44,400,300	4.79
8	Cartaban Nominees (Asing) Sdn. Bhd. Exempt An for Standard Chartered Bank Singapore (EFGBHK-Asing)	34,000,000	3.67
9	M & A Nominee (Tempatan) Sdn. Bhd. SFGHK Limited for Champagne Carbon Asia Limited	28,438,700	3.07
10	HSBC Nominees (Asing) Sdn. Bhd. Exempt An for Morgan Stanley & Co. International PLC (IPB Client Acct)	18,621,800	2.01
11	M & A Nominee (Tempatan) Sdn. Bhd. SFGHK Limited for Mlabs Capital Sdn. Bhd.	10,000,000	1.08
12	M & A Nominee (Asing) Sdn. Bhd. Exempt An for SFGHK Limited (Account Client)	9,115,700	0.98
13	CGS International Nominees Malaysia (Asing) Sdn. Bhd. Exempt An for CGS International Securities Singapore Pte. Ltd. (Retail Clients)	8,559,000	0.92
14	Attractive Holdings Sdn. Bhd.	7,695,400	0.83
15	Kamarudin Bin Meranun	5,459,740	0.59
16	Yong Jee Patt	4,683,100	0.51
17	Lim Keng Chuan	4,390,300	0.47
18	Kee Ku Huak	4,297,980	0.46
19	Maybank Nominees (Tempatan) Sdn. Bhd. Man Singh A/L Sham Singh	4,000,000	0.43
20	Wong Ngie Tien	3,421,300	0.37
21	Cho Kwai Ching	3,000,000	0.32
22	Law Chong Yih	3,000,000	0.32
23	Liew Thau Sen	2,943,400	0.32
24	Chan Yee Leong	2,642,800	0.29
25	GP Autobat Sdn. Bhd.	2,500,000	0.27
26	Public Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Lim Thiam Choy (E-SRB)	2,500,000	0.27
27	Nora Ee Siong Chee	2,430,400	0.26
28	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tay Hock Tiam	2,188,000	0.24
29	Khairul Azhar Bin Mokhtar	2,148,300	0.23
30	Hor Chee Kong	2,070,000	0.22
	TOTAL	**700,871,620**	**75.63**

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Twenty-First Annual General Meeting ("21st AGM") of the Company will be conducted on a hybrid basis at Lot 4.1, Level 4, Menara Lien Hoe, No. 8, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan and virtually through live streaming and online remote participation and voting facilities operated by InsHub Sdn. Bhd. via https://bit.ly/mTouche-AGM on Wednesday, 23 September 2026 at 11.00 a.m. for the purpose of considering the following businesses:-

A G E N D A

Ordinary Business

1.	To receive the Audited Financial Statements for the financial period ended 31 March 2026 together with the Reports of the Directors and the Auditors thereon.	**(Please refer to Explanatory Note 1)**
2.	To re-elect Ms. Kunamony A/P S. Kandiah, a Director who is retiring in accordance with Regulation 97 of the Company's Constitution.	**Ordinary Resolution 1**
3.	To re-elect Mr. Chen Huei Ping, a Director who is retiring in accordance with Regulation 97 of the Company's Constitution.	**Ordinary Resolution 2**
4.	To approve the payment of additional Directors' fees of RM413,125.00 for the financial period from 1 October 2025 to 31 March 2026.	**Ordinary Resolution 3**
5.	To approve the payment of additional Directors' remuneration (excluding Directors' fees) payable to the Board of the Company and its subsidiaries amounting to RM239,263.00 for the financial period from 26 February 2025 to 22 September 2026.	**Ordinary Resolution 4**
6.	To approve the payment of Directors' fees of up to RM871,265.00 for the financial year ending 31 March 2027.	**Ordinary Resolution 5**
7.	To approve the payment of Directors' remuneration (excluding Directors' fees) payable to the Board of the Company and its subsidiaries amounting to RM363,331.00 for the financial period from 23 September 2026 until the next Annual General Meeting of the Company.	**Ordinary Resolution 6**
8.	To re-appoint Messrs. UHY Malaysia 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 Resolution, with or without modifications:-

9. **Proposed Waiver of Statutory Pre-Emptive Rights of the Shareholders and Authority to Issue Shares** — **Ordinary Resolution 8**

"THAT subject always to the Companies Act 2016, Constitution of the Company and approvals from Bursa Malaysia Securities Berhad and any other governmental/ regulatory bodies, where such approval is necessary, authority be and is hereby given to the Directors pursuant to Sections 75 and 76 of the Companies Act 2016 to issue and allot not more than ten percent (10%) of the issued capital (excluding treasury shares) of the Company at any time upon any such terms and conditions and for such purposes as the Directors may in their absolute discretion deem fit or in pursuance of offers, agreements or options to be made or granted by the Directors while this approval is in force until the conclusion of the next Annual General Meeting of the Company.

THAT pursuant to Section 85 of the Companies Act, 2016 to be read together with Regulation 54 of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company to be offered with new shares ranking equally to the existing issued shares of the Company arising from any issuance of new shares in the Company pursuant to this mandate.

AND THAT the new shares to be issued shall, upon allotment and issuance, rank equally in all respects with the existing shares of the Company, save and except that they shall not be entitled to any dividends, rights, allotments and/or other forms of distribution that which may be declared, made or paid before the date of allotment of such new shares."

10. **Continuing in Office as Senior Independent Non-Executive Director - Ms. Kunamony A/P S. Kandiah** **Ordinary Resolution 9**

"THAT subject to passing of Ordinary Resolution 1, authority be hereby given to Ms. Kunamony A/P S. Kandiah who has served as a Senior Independent Non-Executive Director of the Company for a cumulative term of more than nine years, to continue to act as a Senior Independent Non-Executive Director."

11. To transact any other business of which due notice shall have been given.

By order of the Board
Goh Xin Yee (MAICSA 7077870 & PC No. 202008000375)
Qwik Tsae Yng (MAICSA 7053568 & PC No. 202308000539)
Company Secretaries

31 July 2026
Kuala Lumpur

Notes :

1. A member shall be entitled to appoint up to three (3) proxies to attend and vote at the same meeting. Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy. A proxy may but need not be a member of the Company and there shall be no restriction as to the qualification of the proxy. The instrument appointing a proxy must be in writing under the hand of the appointor or his attorney duly authorised in writing or, if the appointor is a corporation, either under seal or at hand of an officer or attorney duly authorised.

2. Where a member of the Company is an exempt authorised nominee who 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.

3. The instrument of appointing a proxy shall be deposited at the Company's Share Registrar's Office at ShareWorks Sdn. Bhd. at No. 2-1, Jalan Sri Hartamas 8, Sri Hartamas, 50480 Kuala Lumpur or via e-mail at ir@shareworks.com.my not less than forty-eight (48) hours before the time for holding the meeting or any adjourned meeting as the case may be.

4. Form of Proxy sent through facsimile transmission shall not be accepted

5. The 21st AGM will be conducted on a hybrid basis and members are advised to refer to the Administrative Guide on the registration and voting process for the said meeting.

6. **GENERAL MEETING RECORD OF DEPOSITORS**

For the purposes of determining a member who shall be entitled to attend this AGM, the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. in accordance with Regulation 62 of the Company's Constitution and Section 34(1) of the Securities Industry (Central Depositories) Act 1991, to issue a General Meeting Record of Depositors as at 14 September 2026. Only the Company's members whose names appear on such Record of Depositors shall be entitled to attend the said meeting or appoint proxies to attend and/or vote on their behalf.

Notes : (CONT'D)

7. **EXPLANATORY NOTES ON THE ORDINARY AND/OR SPECIAL BUSINESS**

1) Item 1 of the Agenda

This Agenda item is meant for discussion only, as the provision of Section 248(1) and Section 340(1)(a) of the Companies Act 2016 ("Act") does not require a formal approval of the shareholders for the Audited Financial Statements. Hence, this Agenda item is not put forward for voting.

2) Items 2 & 3 of the Agenda

Regulation 97 of the Constitution provides that an election of directors shall take place each year at the annual general meeting of the Company where one-third (1/3) of the Directors for the time being, or, if their number is not three (3) or a multiple of three (3), then the number nearest to one-third (1/3), shall retire from office and be eligible for re-election provided always that all Directors shall retire from office once at least in each three (3) years, but shall be eligible for re-election.

With the current Board size of five (5) directors, two (2) Directors namely Ms. Kunamony A/P S. Kandiah and Mr. Chen Huei Ping, being the longest in office since their last election are to retire in accordance with Regulation 97 of the Constitution.

The Nomination Committee has taken into account the Board Evaluation Assessment including the results of Self and Peer Assessment of Ms. Kunamony A/P S. Kandiah and Mr. Chen Huei Ping and concurred that they have met the Board's expectation in terms of experience, expertise, integrity, competency, commitment and individual contribution by continuously performing their duties diligently as Directors of the Company.

The profile of Ms. Kunamony A/P S. Kandiah and Mr. Chen Huei Ping is set out in the Annual Report 2026.

3) Item 4 and 5 of the Agenda

Section 230(1) of the Act provides amongst others, that "the fees" of the directors and "any benefits" payable to the directors of a listed company and its subsidiaries shall be approved at a general meeting.

At the 20th AGM held on 26 February 2025, the shareholders approved the Directors' fee of up to RM730,000 for the financial year ending 30 September 2025 and the Directors' Remuneration (excluding Directors' fees) payable to the Board of the Company and its subsidiaries amounting to RM401,214 for the financial period from 26 February 2025 up to the next AGM ("Directors' Remuneration").

Following the change in the Company's financial year end, the financial year has been extended from 30 September 2025 to 31 March 2026. The Directors' Fees and Remuneration previously approved by the shareholders was estimated based on the Company's original timeline, where the 21st AGM was tentatively scheduled to be held by March 2026 and was intended to cover the payment up to that period.

As the financial year has now been extended beyond the original estimation, the Company wishes to seek shareholders' approval for additional Director's Fees of RM413,125.00 to be payable to the directors for the period from 1 October 2025 to 31 March 2026, and Directors' Remuneration to be payable to the directors for the period from 26 February 2025 to 22 September 2026 amounting to RM239,263.00.

7. **EXPLANATORY NOTES ON THE ORDINARY AND/OR SPECIAL BUSINESS (CONT'D)**

3) Items 6 & 7 of the Agenda

The Board wishes to seek shareholders' approval at the 21st AGM on the Directors' remuneration in two (2) separate resolutions as below:-

- Resolution 5 on payment of Directors' fees for the financial year ending 31 March 2027; and
- Resolution 6 on payment of Directors' remuneration (excluding Directors' fees) for the financial period from 23 September 2026 until the next AGM of the Company ("Relevant Period").

The Directors' remuneration (excluding Directors' Fees) comprises the allowances and other emoluments payable to the Board of the Company and its subsidiaries as follows:-

	Executive Directors (RM)	**Independent Non-Executive Directors (RM)**	**Total (RM)**
Meeting allowance	0	11,500	11,500
Other Benefits & Emoluments	342,831	9,000	351,831
Total	**342,831**	**20,500**	**363,331**

The estimated total amount of Directors' remuneration (excluding Directors' Fees) for the Relevant Period were determined based on various factors including number of scheduled meetings for the Board and Board Committees as well as the extent of involvement of the respective Directors.

Payment of Directors' Fees for the financial year ending 31 March 2027 and Directors' remuneration (excluding Directors' Fees) will be made by the Company and its subsidiaries on a monthly basis and/or as and when incurred if the proposed Resolutions 5 and 6 have been passed at the 21st AGM. The Board is of the view that it is just and equitable for the Directors to be paid on a monthly basis and/or as and when incurred, particularly after they have discharged their responsibilities and rendered their services to the Company and its subsidiaries throughout the Relevant Period. In the event where the payment of Directors' Fees for the financial year ending 31 March 2027 and Directors' remuneration (excluding Directors' Fees) payable during the above period exceeded the estimated amount sought at the 21st AGM, a shareholders' approval will be sought at the next AGM.

5) Item 8 of the Agenda

The Audit and Risk Management Committee ("ARMC") has carried out an assessment of the suitability, objectivity and independence of the external auditors, Messrs. UHY Malaysia PLT ("UHY") and was satisfied with the suitability of UHY based on the quality of audit, performance, competency and sufficiency of resources the external audit team provided to the Group.

The Board therefore approved the ARMC's recommendation on the re-appointment of UHY as the external auditors of the Company be put forward for the shareholders' approval at the forthcoming 21st AGM.

7. **EXPLANATORY NOTES ON THE ORDINARY AND/OR SPECIAL BUSINESS (CONT'D)**

6) Item 9 of the Agenda

The proposed Ordinary Resolution 8, if passed, will allow the Company to waive the statutory pre-emptive rights of the shareholders of the Company to be offered with new shares ranking equally to the existing issued shares of the Company arising from any issuance of new shares in the Company pursuant to this mandate.

This mandate, if passed, will also give flexibility to the Directors of the Company to issue shares up to a maximum of ten per centum (10%) of the issued share capital of the Company at the time of such issuance of shares and for such purposes as they consider would be in the best interest of the Company without having to convene separate general meetings. This authority, unless revoked or varied at a general meeting, will expire at the conclusion of the next AGM of the Company.

The purpose of this general mandate is for possible fund raising exercises including but not limited to placement of shares for purpose of funding current and/or future investment projects, working capital, repayment of borrowings and/or acquisitons.

This is the renewal of the mandate obtained from the shareholders at the last AGM held on 26 February 2025 ("the Previous Mandate"). The Previous Mandate was not utilised and no proceeds were raised.

7) Item 10 of the Agenda

The Board has assessed the independence of Ms. Kunamony A/P S.Kandiah, who has served as an Senior Independent Non-Executive Director of the Company for a cumulative term of more than nine years, and recommended she continues in office as Independent Non-Executive Director of the Company based on the following justifications:

a) she has fulfilled the criteria under the definition of Independent Director as provided in the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad, and thus, she would be able to bring the element of objectivity to the Board;
b) she has been with the Company for more than 9 years and is familiar with the Company's business operations;
c) she has vast and diverse experiences and therefore would be able to provide constructive opinion, independent judgment and to act in the best interest of the Company and shareholders;
d) she has devoted sufficient time and attention to her professional obligations for informed and balanced decision making; and
e) she has continued to exercise her due care during her tenure as Independent Non-Executive Director of the Company and has carried out her professional duties in the interest of the Company and shareholders.

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MTOUCHE TECHNOLOGY BERHAD
[Registration No. 200401017892(656395-X)]
(Incorporated in Malaysia)

FORM OF PROXY

I/We ....

of ....
being a Shareholder of **MTOUCHE TECHNOLOGY BERHAD [200401017892(656395-X)]** hereby appoint

Full Name (in Block)	**Email Address**	**NRIC/ Passport No.**	**Proportion of Shareholdings**	
			No. of Shares	**%**
Address				

And / or* (*delete as appropriate)

Full Name (in Block)	**Email Address**	**NRIC/ Passport No.**	**Proportion of Shareholdings**	
			No. of Shares	**%**
Address				

And / or* (*delete as appropriate)

Full Name (in Block)	**Email Address**	**NRIC/ Passport No.**	**Proportion of Shareholdings**	
			No. of Shares	**%**
Address				

or failing him, THE CHAIRMAN OF THE MEETING, as my/our proxy/proxies, to vote for me/us on my/our behalf at the Twenty-First Annual General Meeting ("21st AGM") of the Company which will be conducted on a hybrid basis at Lot 4.1, Level 4, Menara Lien Hoe, No. 8, Persiaran Tropicana, Tropicana Golf & Country Resort, 47410 Petaling Jaya, Selangor Darul Ehsan and virtually through live streaming and online remote participation and voting facilities operated by InsHub Sdn. Bhd. via https://bit.ly/mTouche-AGM on Wednesday, 23 September 2026 at 11.00 a.m. or at any adjournment thereof.

My/our proxy/proxies is/are to vote as indicated below:

ORDINARY RESOLUTIONS			FOR	AGAINST
Ordinary Resolution 1	-	Re-election of Ms. Kunamony A/P S. Kandiah as Director		
Ordinary Resolution 2	-	Re-election of Mr. Chen Huei Ping as Director		
Ordinary Resolution 3	-	Payment of additional Directors' Fees for the financial period from 1 October 2025 to 31 March 2026		
Ordinary Resolution 4	-	Payment of additional Directors' remuneration (excluding Directors' fees) payable to the Board of the Company and its subsidiaries for the financial period from 26 February 2025 to 22 September 2026		
Ordinary Resolution 5	-	Payment of Directors' Fees for the financial year ending 31 March 2027		
Ordinary Resolution 6	-	Payment of Directors' remuneration (excluding Directors' fees) payable to the Board of the Company and its subsidiaries for the financial period from 23 September 2026 until the next Annual General Meeting of the Company		
Ordinary Resolution 7		Re-appointment of Messrs. UHY Malaysia PLT as Auditors		
Ordinary Resolution 8		Proposed Waiver of Statutory Pre-Emptive Rights of the Shareholders and Authority to Issue Shares		
Ordinary Resolution 9		To approve the continuance in office as Senior Independent Non-Executive Director - Ms. Kunamony A/P S. Kandiah		

(Please indicate with a cross (X) in the space provided on, how you wish your vote to be casted in respect of the above resolutions. If you do not do so, the proxy may vote or abstain at his/her discretion.)

Dated this .... day of 2026

Number of shares held	
CDS Account No.	

....

Signature/Common Seal of Shareholder

Notes:-

1. *A member shall be entitled to appoint up to three (3) proxies to attend and vote at the same meeting. Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy. A proxy may but need not be a member of the Company and there shall be no restriction as to the qualification of the proxy. The instrument appointing a proxy must be in writing under the hand of the appointor or his attorney duly authorised in writing or, if the appointor is a corporation, either under seal or at hand of an officer or attorney duly authorised.*
2. *Where a member of the Company is an exempt authorised nominee who 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.*
3. *The instrument of appointing a proxy shall be deposited at the Company's Share Registrar's Office at ShareWorks Sdn. Bhd. at No. 2-1, Jalan Sri Hartamas 8, Sri Hartamas, 50480 Kuala Lumpur or via email at ir@shareworks.com.my not less than forty-eight (48) hours before the time for holding the meeting or any adjourned meeting as the case may be.*
4. *Form of Proxy sent through facsimile transmission shall not be accepted.*
5. *The 21st AGM will be conducted on hybrid basis and members are advised to refer to the Administrative Guide on the registration and voting process for the said meeting.*
6. *GENERAL MEETING RECORD OF DEPOSITORS*
   For the purposes of determining a member who shall be entitled to attend this AGM, the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. in accordance with Regulation 62 of the Company's Constitution and Section 34(1) of the Securities Industry (Central Depositories) Act 1991, to issue a General Meeting Record of Depositors as at 14 September 2026. Only the Company's members whose names appear on such Record of Depositors shall be entitled to attend the said meeting or appoint proxies to attend and/or vote on their behalf.

Fold This Flap For Sealing

Then Fold Here

Affix stamp

The Share Registrar of

MTOUCHE TECHNOLOGY BERHAD

[Registration No. 200401017892(656395-X)]

c/o ShareWorks Sdn. Bhd.
No. 2-1, Jalan Sri Hartamas 8,
Sri Hartamas,
50480 Kuala Lumpur

1st Fold Here

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